

Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

October 9, 2020

To: *Wachusett Regional School District Committee*

Megan Weeks, Chair	Linda Long-Bellil
Michael Dennis, Vice-chair	Kenneth Mills
Nicole Amos	Benjamin Mitchel
Melissa Ayala	Karl Ottmar
Krista Bennett	Deidre Shapiro
Scott Brown	Asima Silva
Maleah Gustafson	Christina Smith
Sherrie Haber	Kelly Williamson
Robert Imber	Linda Woodland
Laura Kirshenbaum	Adam Young
Matthew Lavoie	

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

SUBJECT: Superintendent's Report

WRSDC Posting

Attached is the updated posting of the School Committee, subcommittee, and SEPAC meetings scheduled for the coming months (attachment 1). Please be reminded that next week's meeting will be on **TUESDAY**, October 13th, beginning at 7:00 PM via Google Meet. The Committee will adjourn to executive session at the end of the regular meeting for an update on discussions with the District's transportation vendor.

As has been the practice, Tuesday evening's regular School Committee meeting will be by remote participation via Google Meet. An invitation to the meeting has been sent/shared with members of the School Committee, the Student Representatives, Central Office executive staff, Senator Gobi and Representative Ferguson, and the president of the WREA. If you have not yet done so, please "accept" the invitation if you are intending to participate in the meeting. Using a laptop with the Meet connection is preferable, though calling in by cell phone is also an option, though not the preferred way to participate.

Tuesday's School Committee meeting will be streamed for the public through YouTube Live. A link to the stream will be posted on the WRSD homepage Tuesday afternoon. The meeting will also be broadcast live on HCTV.

Jefferson School

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

Members of the public will have the opportunity to have their questions asked/comments made by emailing them to questions@wrsd.net, and these comments and/or questions will be read aloud for the record. The remainder of the agenda will proceed from there.

For planning and quorum purposes, please advise if you are unable to participate in Tuesday evening's meeting

Educational Consultant

This week, I have had the opportunity to speak with three consultants who provide support to school systems in a variety of areas. I am currently awaiting proposals from two of the consultants and will be reviewing these when I receive them. When a decision is made, I will be sure to inform the Committee.

Reopening of Schools

- October 5th Return to Classrooms for High Needs Students

Monday of this week, October 5th, was an exciting day for our entire District as we welcomed back some of our high needs students for their first day of in-person learning. With the exception of a few expected delays in transportation, it was wonderful to have students back in our buildings. Over 200 students are returning to 11 of our schools to participate in specialized programs during this time. Administrators, teachers, and support staff have been busy preparing for students to return. Classroom spaces have been established with social distancing in mind and 6 feet of space between desks. Signage, hand sanitizing stations, and bathroom partitions have been added to our buildings, with all staff receiving a bounty of personal protective equipment (PPE). We will continue to increase the time our neediest students are in school beginning in two weeks, while also offering in-person support for our moderate needs students.

The next phase in our reopening plans occurs on November 18th. I want to assure families that we will be providing more detailed information to families to help them to make up their mind about which path, hybrid or remote-only, best meet their needs. Knowing that the survey deadline is fast approaching, we are extending the PowerSchool Parent Portal data collection to **October 23rd**.

This past Tuesday evening, I, along with several other administrators, had the opportunity to work with 30 teachers around discussions pertaining to the hybrid reopening model. The discourse was positive and I appreciated the open dialogue about what was working well in remote learning and what could still be improved upon.

- Technology Update

Google Meet Statistics: Through the first three weeks of remote learning, WRSD teachers and staff conducted over 2,500 Google Meet sessions per day with an average duration of 48 minutes. According to Google's Meet Quality Tool, network congestion

was experienced during 4% of the overall meeting time.

Chromebook Performance Update: Google engineers released a software update on September 28th specifically to address the known Google Meet performance problems on certain Chromebook models. A number of affected users have reported an improved experience since the update was applied. We have also seen a significant decrease in reported Google Meet connection issues overall.

Tech Help Center: Parents support requests through the District's Tech Help Center website (<https://www.wrsd.net/techhelp>) have steadily decreased since the first two weeks of school, averaging fewer than 10 per day in October. IT staff continues to respond to all inquiries within the same day - almost always in less than an hour. IT personnel have contacted a number parents by phone, as needed, to resolve urgent issues in a timely manner. Many parents have also requested help through email, either to a teacher or administrator, or directly to the IT staff. These requests have also been promptly addressed.

- Update on Enrollment Numbers - October 1

See Director Keenan's report (attachment C) for homeschooling data and preliminary enrollment numbers.

- Impact on Budget

Director Deedy's packet of information prepared for Monday's meeting of the Business/Finance Subcommittee meeting is attached (attachment A).

- Building Updates

This week, ATC, an environmental consulting firm, has continued the process of sampling HVAC systems throughout all 13 WRSD schools. Prior to the return of our high need students this past Monday, ATC sampled air handling systems in the schools and spaces where students and staff would be working. The report, which I have shared with you, was shared with our teachers union as well (attachment 2). Please note that the recommendations for repairs made in the report have been dealt with by our HVAC staff and have been corrected. I will share the final report with the Facilities and Securities Subcommittee when it is completed.

- Status of Health Metrics

This week, the status of two of our communities, Holden and Rutland, have once again changed. Rutland has been downgraded to gray and Holden has been downgraded to green. Both of these communities were most recently in the yellow category. I will be meeting with our Boards of Health on the 19th to further discuss our reopening plans. <https://www.mass.gov/info-details/community-level-covid-19-data-reporting>

FY19 Annual Audit

Attached you will find the final documents for the FY19 annual audit completed by District Auditors Melanson CPAs (attachments 3, 4, 5, 6, 7). When the Audit Advisory Board met on July 28, 2020 John Jasiewicz from Melanson CPAs attended the meeting to review the audit with the AAB and to answer any questions raised. The documents have also been shared with the Business/Finance Subcommittee. Approval of this annual audit is on the agenda for Tuesday's meeting.

Refinancing of Bonds

As reported in previous Superintendent's Reports, District administration, in concert with its financial advisor Mary Carney of Hilltop Securities, went out to bid on September 30, 2020 to refinance three (3) bonds from 2008, 2009 and 2011. These bonds included two (2) high school construction bonds and the Jefferson Oil Remediation bond. Two (2) bids were received. Roosevelt and Cross, Inc. was the winning bidder with an average interest rate of 0.695%. A comprehensive packet of materials has been prepared by Hilltop Securities which requires the signatures of myself, Chair Weeks, Treasurer Dunbar and the respective Town Treasurers. On the agenda for Tuesday's meeting, the Committee will be asked to vote to approve this activity. The Towns will save \$676,357 over the term of these bonds through 2030. Attached are several documents including a listing of the savings Director Deedy shared with the Business/Finance Subcommittee at Monday's subcommittee meeting (attachment 8).

Sizer Charter Essential School

At the request of the Sizer School in Fitchburg, attached is that school's 2019-2020 Annual Report (attachment 9).

Quarterly Report on Reimbursements

Pursuant to Policy 5273.3 Policy Relating to Personnel Management *Employee Travel for Workshops, Conferences, Visitations* and Policy 5264.1 Policy Relating to Personnel Management *Payment or Reimbursement for Meals*, attached are two Reports of Employee Travel for Workshops, Conferences, Visitations for the periods April - June 2020 and July - September 2020 (attachments 10 & 11).

Treasurer's Update

Treasurer Dunbar has submitted the Treasurer's Update and Cash Reconciliation for July 2020. Treasurer Dunbar's reports can be found in Google as separate attachments, and as separate links in my cover email.

Conflict of Interest Training

Every two years School Committee members, as municipal representatives, are required to complete Conflict of Interest online training. Below is the link to the site to complete this

training. When completed, please share a copy of the Certificate of Completion with Rebecca Petersen (rebecca_petersen@wrsd.net) and with the Town Clerk in your hometown.

Conflict of Interest

Executive Staff Report

- Director of Business and Finance Dan Deedy's Report dated October 5, 2020, 2020 (attachment A)
- Director of Human Resources Jeff Carlson's Report to the Superintendent, dated October 7, 2020 (attachment B)
- Director of SEL Brendan Keenan's Report to the Superintendent, dated October 8, 2020 (attachment B)

Subcommittee Minutes

- Minutes of the June 17, 2020 meeting of the Business/Finance Subcommittee (Subcommittee Minutes 1)
- Minutes of the July 22, 2020 meeting of the Business/Finance Subcommittee (Subcommittee Minutes 2)
- Minutes of the August 5, 2020 meeting of the Business/Finance Subcommittee (Subcommittee Minutes 3)
- Minutes of the August 17, 2020 meeting of the Legal Affairs Subcommittee (Subcommittee Minutes 4)
- Minutes of the September 8, 2020 meeting of the Business/Finance Subcommittee (Subcommittee Minutes 5)
- Minutes of the September 21, 2020 meeting of the Superintendent Goals and Evaluation Subcommittee (Subcommittee Minutes 6)

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

REVISED Agenda

Regular Meeting #1353

Tuesday, October 13, 2020

7:00 PM

Meeting to be conducted remotely, using Google Meet

- I. Public Hearing
- II. Chair's Opening Remarks
- III. Student Representatives' Reports (K. Gomi, K. Mangus)
- IV. Superintendent's Report
 - A. Discussion of Report
 - B. Recommendations Requiring Action by the School Committee
 - Motion: To accept the FY19 Annual Financial Statements, FY19 Audited End of the Year Report (EOYR), FY19 Single Audit, and FY19 Student Activities Audit as well as the Management Letter prepared by District Auditors Melanson CPAs for fiscal year ended June 30, 2019.
 - Motion: To approve the Sale of the District's \$4,145,000 General Obligation State Qualified Refunding Bonds, and the execution of related closing documents prepared by Bond Counsel to the District, as presented by the District Treasurer.
- V. Unfinished Business
- VI. Secretary's Report
 - A. Approval of Executive Session Minutes of the Wachusett Regional School District held on August 24, 2020
 - B. Approval of Executive Session Minutes of the Wachusett Regional School District Committee held on September 14, 2020
 - C. Approval of #326 Special Meeting Minutes of the Wachusett Regional School District held on September 29, 2020 – enclosed
 - D. Approval of Executive Session Minutes of the Wachusett Regional School District Committee held on September 29, 2020
 - E. Approval of #1352 Regular Meeting Minutes of the Wachusett Regional School District Committee held on September 29, 2020 – enclosed

VII. Treasurer's Report/Financial Statements

VIII. Committee Reports

- A. Management Subcommittee (M. Weeks, Chair, M. Dennis, Vice-chair, S. Brown, K. Mills, A. Silva, C. Smith, A. Young)
- B. Education Subcommittee (C. Smith, Chair, L. Long-Bellil, Vice-chair, N. Amos, K. Bennett, S. Haber, R. Imber, L. Kirshenbaum, D. Shapiro)
- C. Business/Finance Subcommittee (M. Dennis, Chair, K. Mills, Vice-chair, M. Gustafson, B. Mitchel, K. Ottmar)
 - 1. Amended Policy 4323.2 **Policy Relating to Budget/Finance Bidding Requirements** – first reading
- D. Legal Affairs Subcommittee (S. Brown, Chair, K. Ottmar, Vice-chair, R. Imber, M. Weeks)
- E. Superintendent Goals and Evaluation Subcommittee (K. Mills, Chair, L. Kirshenbaum, Vice-chair, K. Williamson, L. Woodland)
- F. Facilities and Security Subcommittee (A. Young, Chair, L. Woodland)
- G. Diversity, Equity, and Anti-Racism Subcommittee (A. Silva, Chair, L. Woodland, Vice-chair, N. Amos, M. Ayala, K. Bennett, S. Brown, M. Gustafson, L. Kirshenbaum, L. Long-Bellil)
- H. Audit Advisory Board (B. Mitchel, Chair, A. Young, Vice-chair)
- I. Ad Hoc Subcommittees
- I. Building Committees
- J. School Council Reports:

Central Tree Middle School (M. Lavoie), Chocksett Middle School (K. Williamson), Davis Hill Elementary School (K. Williamson), Dawson Elementary School (L. Kirshenbaum), Glenwood Elementary School (N. Amos), Houghton Elementary School (D. Shapiro), Mayo Elementary School (A. Young), Mountview Middle School (S. Brown), Naquag Elementary School (S. Haber), Paxton Center School (K. Ottmar), Thomas Prince School (A. Silva), Wachusett Regional High School (K. Mills), Special Education Parent Advisory Council (M. Gustafson), Early Childhood Center (L. Woodland)

IX. Public Hearing

X. New Business

XI. Executive Session to provide an update and to discuss potential litigation, as the Chair deems a discussion in public session would have an adverse effect on the District's position, not to return to public session.

XII. Adjournment

If you cannot attend the October 13, 2020 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 #1352

Tuesday, September 29, 2020
7:00 PM

MEETING CONDUCTED REMOTELY, VIA GOOGLE MEET

Wachusett Regional School District Committee

Megan Weeks, Chair	Linda Long-Bellil
Michael Dennis, Vice-chair	Kenneth Mills
Nicole Amos	Benjamin Mitchel
Melissa Ayala	Karl Ottmar
Krista Bennett	Deidre Shapiro
Scott Brown	Asima Silva
Maleah Gustafson	Christina Smith
Sherrie Haber	Kelly Williamson
Robert Imber	Linda Woodland
Laura Kirshenbaum	Adam Young
Matthew Lavoie	

Committee Members Absent:

None

Administration Present:

Darryll McCall, Superintendent of Schools
Robert Berlo, Deputy Superintendent
Jeff Carlson, Director of Human Resources
Brendan Keenan, Director of Social Emotional Learning
Christine Smith, Administrator of Special Education
Barry Sclar, Supervisor of Information Technology

Student Representatives Present:

Kenichi Gomi Kathryn Mangus

Chair Weeks called the meeting to order at 8:40 PM. Chair Weeks announced the meeting was being conducted remotely, via Google Meet, was streaming live on HCTV, and the recording of the meeting will be available on the District website. Members of the public could access the meeting via YouTube. Chair Weeks also spoke about members of the public submitting comments to questions@wrsd.net.

Chair Weeks explained the first order of business would be an executive session, to return to public session.

- I. Executive Session to discuss strategy for contract negotiations with three bargaining units (SEIU Local 888 – ABA Program Assistants; Teamsters Union Local 170 (paraprofessionals); Wachusett Administrators' Association), to provide an update on negotiations with Unit B, and to report on progress of negotiations with the Wachusett Regional Education Association, Inc. (WREA) on 2020-2021 school reopening, 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 three bargaining units (SEIU Local 888 – ABA Program Assistants; Teamsters Union Local 170 (paraprofessionals); Wachusett Administrators' Association), to provide an update on negotiations with Unit B, and to report on progress of negotiations with the Wachusett Regional Education Association, Inc. (WREA) on 2020-2021 school reopening, 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)

(K. Mills)

Roll call vote:

In favor:

Megan Weeks
Michael Dennis
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Robert Imber
Laura Kirshenbaum
Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:

None

The motion was unanimously approved.

The Committee adjourned to executive session at 8:41 PM.

The Committee reconvened in public session at 9:41 PM.

Member Mitchel did not rejoin the meeting.

Member Young did not rejoin the meeting.

Motion: To ratify the Memorandum of Agreement between the Wachusett Regional School District and WREA Unit B (Speech Language Assistants, Certified Occupational Therapy Assistants, and Physical Therapy Assistants), as presented.

(S. Brown)

(K. Mills)

Roll call vote:

In favor:

Megan Weeks
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Robert Imber
Laura Kirshenbaum
Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland

Opposed:

None

Abstained:

Michael Dennis

The motion was approved 18-0-1.

II. Public Hearing

Chair Weeks read aloud comments submitted to questions@wrsd.net.

Janice DeLeire of Rutland (attachment 1)

SEPAC (Special Education Parent Advisory Council) (attachment 2)

Crystal Roy (attachment 3)

9:59 PM Member Imber left the meeting.

Motion: To extend the meeting to 10:30 PM.

(M. Gustafson)
(K. Mills)

Roll call vote:

In favor:

Megan Weeks
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Linda Long-Bellil
Kenneth Mills
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland

Opposed:

Michael Dennis
Laura Kirshenbaum
Matthew Lavoie

The motion was approved 15-3.

III. Chair's Opening Remarks

In Chair Weeks' opening remarks she spoke about the special meeting held in advance of this regular meeting, thanking members for their participation and patience. Chair Weeks extended thanks to building principals and assistant principals for their hard work and effort during these challenging times. She also welcomed principals and assistant principals to participate in School Committee meetings if able and interested.

IV. Student Representatives (K. Gomi, K. Mangus)

Student Representative Gomi reported he and Student Representative Mangus had the opportunity to tour the high school, a visit coordinated by Principal Beando, to view how classrooms and the cafeteria have been set up in preparation for students returning to schools when the District transitions to the hybrid model. Student Representative

Mangus spoke about SAT exams which have been and will be administered. She also reported that some clubs have started to meet, virtually. Virtual college visits have started. She also reported that nine WRHS seniors have been awarded National Merit Scholarships.

V. Superintendent's Report

A. Discussion of Report

Superintendent McCall thanked the two Student Representatives for their reports, updating the Committee on activities going on at the high school. He extended his thanks to Supervisor of Information Services Barry Sclar and the technology staff for all their hard work the last several months and especially since reopening schools in the remote model. Superintendent McCall thanked members for their input offered during the special meeting in advance of this meeting.

Member Mills noted that principals do not report directly to the School Committee, and he requested when the Central Office and/or principals send out welcome back plans that the plans be precise and easy to understand, to lessen confusion.

Member Lavoie expressed his concern that the Technology Department responded to over 200 Help Desk tickets within one day and he asked if there might be the need for additional support for students. Member Lavoie noted a possible \$3M hit to the budget due to students unenrolling during the 2020-2021 school year, and he requested how the District plans to address this financial impact. Superintendent McCall acknowledged the potential financial impact of this year's enrollment numbers.

Member Gustafson expressed she is also concerned about the lower enrollment numbers and the potential financial impact. Member Gustafson asked when the Committee would receive updated enrollment numbers, based on October 1st data. Member Gustafson asked where building reopening plans will be accessed, which Superintendent McCall explained will be on both the District and school websites. At Member Gustafson's inquiry, Administrator of Special Education Smith confirmed parents are always included in Team Meetings. Member Gustafson asked the status of settlement agreements with the transportation vendors, which is an agenda item for the next Legal Affairs Subcommittee meeting.

Member Long-Bellil had a concern that the high school schedule has students departing the school close to lunch time, to go home, and continue instruction remotely/online. She explained she understands space concerns for lunch, etc., but is concerned about the high school hybrid schedule as currently presented.

Member Ottmar also spoke about student enrollment, and he asked if enrollment trends for the last several years and Chapter 70 funding during those last several years could be evaluated.

Member Mills asked that it be clearly explained when parents must respond to the survey about students participating in the remote model or the hybrid model. Supervisor of Information Services Sclar reported about half of the District's parents have responded to the PowerSchool Parent Portal data collection about remote v hybrid, and he also explained that parents do have the option to edit their responses if they wish to do so.

Member Silva asked if there is any way to give parents potential schedules for their individual child(ren) in order to make it easier for parents to make the decision about remote v hybrid. Superintendent McCall agreed that having a more specific schedule for individual students/schools/classrooms would make it simpler for parents to decide between remote or hybrid. Superintendent McCall spoke about staffing, due to the option for teachers to request to take a leave.

Member Woodland expressed concern that information being shared with parents is not clear when it comes to schedules, time on learning, and some of the information being shared contradicts previous information shared.

Student Representative Mangus asked when information about scheduling and individual school schedules is sent out, could it also be shared with students. Superintendent McCall agreed to the sharing of information with students, perhaps by way of building principals.

B. Recommendations Requiring Action by the School Committee

10:55 PM Member Kirshenbaum left the meeting.

10:55 PM Member Smith left the meeting.

VI. Unfinished Business

There was no unfinished business brought before the Committee.

Motion: To extend the meeting to 11:00 PM.

(A. Silva)
(M. Gustafson)

Roll call vote:

In favor:

Megan Weeks
Nicole Amos
Melissa Ayala
Krista Bennett
Maleah Gustafson
Sherrie Haber
Kenneth Mills
Asima Silva
Kelly Williamson

Linda Woodland

Opposed:

Michael Dennis
Scott Brown
Matthew Lavoie
Linda Long-Bellil
Karl Ottmar
Deidre Shapiro

The motion was approved 10-6.

11:00 PM Vice-chair Dennis left the meeting.

11:00 PM Member Shapiro left the meeting.

VII. Secretary's Report

- A. Approval of Executive Session Minutes of the Wachusett Regional School District Committee held on August 24, 2020

Deferred

- B. Approval of #1351 Regular Meeting Minutes of the Wachusett Regional School District Committee held on September 14, 2020

(S. Haber)
(K. Mills)

Roll call vote:

In favor:

Megan Weeks
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Linda Long-Bellil
Kenneth Mills
Karl Ottmar
Asima Silva
Kelly Williamson
Linda Woodland

Opposed:

None

Abstained:

Matthew Lavoie

The minutes were approved 13-0-1.

- C. Approval of Executive Session Minutes of the Wachusett Regional School District Committee held on September 14, 2020

Deferred

- D. Approval of #325 Special Meeting Minutes of the Wachusett Regional School District Committee held on September 23, 2020

(K. Mills)
(L. Long-Bellil)

Roll call vote:

In favor:

Megan Weeks
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Kenneth Mills
Karl Ottmar
Asima Silva
Kelly Williamson
Linda Woodland

Opposed:

Matthew Lavoie

Abstained:

Linda Long-Bellil

The minutes were approved 12-1-1.

VIII. Treasurer's Report/Financial Statements

Chair Weeks 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.

IX. Committee Reports

- A. Management Subcommittee (M. Weeks, Chair, M. Dennis, Vice-chair, S. Brown, K. Mills, C. Smith, A. Young)

Chair Weeks reported on the September 21, 2020 meeting of the Management Subcommittee.

Member Mills suggested the Management Subcommittee add review of the Regional Agreement to a meeting agenda, as the Regional Agreement was last reviewed and amended in 2016 and it is to be reviewed every five years and voted on at the Member Towns Annual Town Meetings held in May.

Member Lavoie asked that the Management Subcommittee address the gathering of feedback from constituents about the reopening of schools, which Chair Weeks explained had been raised at the subcommittee meeting. Member Lavoie volunteered to assist the Superintendent with this task.

- B. Education Subcommittee (C. Smith, Chair, L. Long-Bellil, Vice-chair, N. Amos, K. Bennett, S. Haber, R. Imber, L. Kirshenbaum, D. Shapiro)

In Subcommittee Chair Smith's absence, Vice-chair Long-Bellil reported the meeting of this subcommittee scheduled for this date was cancelled.

- C. Business/Finance Subcommittee (M. Dennis, Chair, K. Mills, Vice-chair, M. Gustafson, B. Mitchel, K. Ottmar)

In Subcommittee Chair Dennis' absence, Vice-chair Mills reported the subcommittee will meet on October 5, 2020.

- D. Legal Affairs Subcommittee (S. Brown, Chair, K. Ottmar, Vice-chair, R. Imber, K. Mills)

Subcommittee Chair Brown reported this subcommittee will meet on October 1, 2020.

- E. Superintendent Goals and Evaluation Subcommittee (K. Mills, Chair, L. Kirshenbaum, Vice-chair, K. Williamson, L. Woodland)

Subcommittee Chair Mills reported on the September 21, 2020 meeting of this subcommittee.

- F. Facilities and Security Subcommittee (A. Young, Chair, L. Woodland)

In Subcommittee Chair Young's absence, Member Woodland reported this subcommittee has not met since the last School Committee meeting.

- G. Diversity, Equity, and Anti-Racism Subcommittee (A. Silva, Chair, L. Woodland, Vice-chair, N. Amos, M. Ayala, K. Bennett, S. Brown, M. Gustafson, L. Kirshenbaum, L. Long-Bellil)

Subcommittee Chair Silva reported on the September 22, 2020 meeting of this subcommittee, and reported the subcommittee will meet next on October 8, 2020.

H. Audit Advisory Board (B. Mitchel, Chair, A. Young, Vice-chair)

No report was made.

I. Ad Hoc Subcommittees

J. Building Committees

K. School Council Reports:

Central Tree Middle School (M. Lavoie), Chocksett Middle School (K. Williamson), Davis Hill Elementary School (K. Williamson), Dawson Elementary School (L. Kirshenbaum), Glenwood Elementary School (N. Amos), Houghton Elementary School (D. Shapiro), Mayo Elementary School (A. Young), Mountview Middle School (S. Brown), Naquag Elementary School (S. Haber), Paxton Center School (K. Ottmar), Thomas Prince School (A. Silva), Wachusett Regional High School (K. Mills), Early Childhood Center (L. Woodland), Special Education Parents Advisory Council (SEPAC) (M. Gustafson)

Member Gustafson – SEPAC to meet on October 5, 2020

X. Public Hearing

Lauren Salmon-Garrett, Holden (attachment 4)

XI. New Business

There was no new business brought before the Committee.

Chair Weeks asked members who might have requests for information to email the requests to her for sharing with the Superintendent.

XI. Adjournment

Motion: To adjourn.

(K. Mills)
(S. Haber)

Roll call vote:

In favor:

Megan Weeks
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Matthew Lavoie
Linda Long-Bellil

Kenneth Mills
Karl Ottmar
Asima Silva
Kelly Williamson
Linda Woodland

Opposed:
None

The minutes were unanimously approved.

The meeting adjourned at 10:51 PM.

Respectfully submitted,

Darryll McCall, Ed.D.
Superintendent of Schools

DM:rlp

Attachments:

- Public Comment – Janice DeLeire (attachment 1)
- Public Comment – Special Education Parent Advisory Council (attachment 2)
- Public Comment – Crystal Roy (attachment 3)
- Public Comment – Lauren Salmon-Garrett (attachment 4)

To: Dr. McCall, Chair Weeks and School Committee Members:

From: Janice DeLeire, 3 Julie Ann Cir, Rutland

Date: September 27, 2020

I am writing to you as a parent of a 7th grader and a 10th grader. My questions refer to the most recent School Committee meeting on Wednesday, September 23, 2020 regarding parent choice of remote v. hybrid learning. I attempted to ask my questions in chronological order as presented by Dr. McCall.

Slide 1 Remote to Hybrid

Who is the "most vulnerable"?

"Increased hybrid hours?" Can you list how many hours? From how many to how many, in numbers please?

"some additional students" means who? And who determines which ones?

Slide 2 School Schedules Hybrid

Exceptions on Holiday Monday – omitting the Wed all remote? does that mean instead of Mon/Tues those students will be Tues/Wed? Please clarify.

Slide 3 School Schedules Remote Only

Not on the slide, but McCall says "there's still the possibility that we will need additional support from other teachers...teachers will continue to work with kids in that remote setting while at the same time those students would also have support from their own staff who would be supporting remote only students." – what does this mean? Please be clear and specific. – how? In what capacity? Are you hiring more teachers? Paras? Why are they getting more support than hybrid students?

From slide, clarify "they (remote only) will have synchronous on-line instruction with their in-person classmates" - how much time? – full period, half period?

and "as well as well as asynchronous learning opportunities and instruction" – again for how much time? When?

Is the at-school teacher instructing hybrid in-school students at the same time as remote only at home and hybrid at home on their off days? For example, on Monday period 2, does the teacher instruct all students simultaneously? And if so, what does that look like – teacher in front of their computer so as to stay on camera "live" as they have been directed to do (at the high school at least)? Will the teacher be able to:

- walk around the room to assess in person students?
- perform demonstrations such as science experiments/models in person
- have in-person students get out of their seats at any time to do activities while masked and socially distancing?
- other forms of instruction that typically keeps students engaged and increases learning

Or instead does the teacher and the in-person students stay put in their seats the entire period?

Additionally, is the teacher required to wear mask while students are in classroom and if yes, then students viewing teacher remotely will see them with mask on?

The following questions refer to the rest of the slides and discussion:

Are days in school going to be full days or half days? – seems like at high school they will be half. Please clarify.

Dr. McCall states report from HVAC company will be done by a few weeks – that is after Oct. 5 date, so are students and staff returning before that report?

Why weren't any on-line formats purchased for the full remote students, as other districts have done?

If choose **remote**, will any special education services be in person? e.g. counseling – please explain

If choose **hybrid**, will all special education services be in person? e.g. counseling – please explain



Rebecca Petersen <rebecca_petersen@wrsd.net>

Fwd: SEPAC statement for tonights school committee meeting to be read

1 message

Megan Weeks <megan_weeks@wrsd.net>
To: Rebecca Petersen <rebecca_petersen@wrsd.net>

Mon, Oct 5, 2020 at 8:55 PM

Megan K Weeks, M.Ed
Chair WRSD School Committee
Assistant Principal, Murdock High School

----- Forwarded message -----

From: **WRSD SEPAC** <wrsdsepac@gmail.com>
Date: Tue, Sep 29, 2020 at 12:14 PM
Subject: SEPAC statement for tonights school committee meeting to be read
To: Maleah Gustafson <maleah_gustafson@wrsd.net>, Christine Smith <christine_smith@wrsd.net>, <megan_weeks@wrsd.net>, <questions@wrsd.net>

Through COVID, the SEPAC has closely partnered with the SPED office – through ESY planning and more recently with providing special updates and Parent Q&A. The SEPAC appreciates the extra time spent by the SPED team along with union reps, principals, teachers and parents to provide more answer.

However, we have more to do. We have outstanding issues we need to escalate to have resolved. In a similar manner the School Committee is creating more transparency around risks, issues and plans, the SEPAC also is pursuing more documented updates for outstanding risks, issues and plans.

Sepac will be holding their next Meeting on Oct 5th at 6:30pm via zoom. At this meeting we will be holding our yearly elections and getting an update from Christine Smith on the reopening of the schools for our Special Needs children.

We wanted to let the school committee know that as parents we are very concerned about the education and well being of our children. The most vulnerable children were scheduled to start school during the summer, but with unexplained last-minute changes that didn't happen. DESE had made it clear that in person instruction was necessary for Special Needs children. Yet **we are still** have zero children in school in our district. How do we find this acceptable? We understand the times have been difficult, but there are schools such as BayPath that have every IEP child attending in person school daily since school started, yet we still have zero. The plan submitted to the School Committee called for the most vulnerable children to be returned to school Oct 5 for half-days, then proceeding to full days the following week. On Friday, parents were notified of yet another change from the plan. Now the limited number of students will only receive half days for 3 weeks. Why do they need to be part-time

instead of in the building fully accessing the curriculum and their teachers? How does this effect the next, much larger, group of students that are to return that following week who have received no communication from administration? We are asking that the committee to put our children first, and find a way to get them back into in person schooling immediately. We ask that you hold Administration accountable and responsible for finding a way to education our children. Every day a child doesn't attend in person school education cannot be accessed, skills regress or disappear, and their independence lost. Our children cannot afford to wait any longer.

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Rebecca Petersen <rebecca_petersen@wrsd.net>

Fwd: Return to In Person Learning

1 message

Megan Weeks <megan_weeks@wrsd.net>

Mon, Oct 5, 2020 at 8:54 PM

To: Rebecca Petersen <rebecca_petersen@wrsd.net>

Megan K Weeks, M.Ed
Chair WRSD School Committee
Assistant Principal, Murdock High School

----- Forwarded message -----

From: **Crystal Roy** <casavant220@charter.net>

Date: Tue, Sep 29, 2020 at 1:07 PM

Subject: Return to In Person Learning

To: <questions@wrsd.net>

Hello

Is the decision for hybrid learning effective for the remainder of the school year?

As noted in the presentation if 5 communities are green or unshaded we should be full time in person.

Can the district please explain if there are any plans to return to full in person learning this year? And if not – why not?

Thank you

Crystal Roy

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Rebecca Petersen <rebecca_petersen@wrsd.net>

Fwd: For tonight's public address if it's not too late

1 message

Megan Weeks <megan_weeks@wrsd.net>

Tue, Oct 6, 2020 at 8:09 AM

To: Rebecca Petersen <rebecca_petersen@wrsd.net>

Found it!

Megan K Weeks, M.Ed
Chair WRSD School Committee
Assistant Principal, Murdock High School

----- Forwarded message -----

From: **Lauren Salmon-Garrett** <guppiesalmon@gmail.com>

Date: Tue, Sep 29, 2020 at 2:58 PM

Subject: For tonight's public address if it's not too late

To: <questions@wrsd.net>

Lauren Salmon-Garrett
49 Cook St, Holden

I think during all of this, it would be helpful for anyone with an opinion to have a few fundamental facts before them.

1. Wachusett is the 24th largest school district in the state out of 319 districts. In enrollment, we're bigger than Leominster, Malden, and Cambridge. **We are BIG, but we don't act like it.**
2. Wachusett spent the 3rd LEAST on administration in the state, as reported by the state for FY19. We spend very little to run our massive district. Dr. McCall has referenced our lean administration many times and it should be noted, because **we are BIG, but we don't act like it.**
3. We have been underfunded for years by the state and by ourselves. We are the LARGEST regional school district in the state, we could have a big voice in the advocacy fight for more from the state, but **we are BIG and we don't act like it.**
4. In one way that we do act big is the size of our school committee. 22 people with their varied opinions and experiences is a huge body to make decisions in a timely and effective manner. It creates frustration when the members can't speak to all of their constituents' concerns because they are limited to 3 minutes to speak, 2 minutes, or no time at all. After we have stabilized our district and the pandemic has passed, I think that the 5 towns of this district need to take a long, hard look at the

district and help it to start acting BIG where it counts by creating a smaller committee to be more effective. **We are BIG, let's act like it.**

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WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN □ PAXTON □ PRINCETON □ RUTLAND □ STERLING

DRAFT Minutes

Special Meeting #326

Tuesday, September 29, 2020
6:30 PM

MEETING CONDUCTED REMOTELY, VIA GOOGLE MEET

Wachusett Regional School District Committee

Megan Weeks, Chair	Linda Long-Bellil
Michael Dennis, Vice-chair	Kenneth Mills
Nicole Amos	Benjamin Mitchel
Melissa Ayala	Karl Ottmar
Krista Bennett	Deidre Shapiro
Scott Brown	Asima Silva
Maleah Gustafson	Christina Smith
Sherrie Haber	Kelly Williamson
Robert Imber	Linda Woodland
Laura Kirshenbaum	Adam Young
Matthew Lavoie	

Committee Members Absent:

None

Administration Present:

Darryll McCall, Superintendent of Schools
Robert Berlo, Deputy Superintendent
Jeff Carlson, Director of Human Resources
Brendan Keenan, Director of Social Emotional Learning
Christine Smith, Administrator of Special Education
Barry Sclar, Supervisor of Information Technology

Others:

Michael Long, Esq.

Student Representatives Present:

Kenichi Gomi Kathryn Mangus

I. Call to Order

Chair Weeks called the special meeting to order at 6:30 PM. Chair Weeks announced the meeting was being conducted remotely, via Google Meet, was streaming live on HCTV, and the recording of the meeting will be available on the District website. Members of the public could access the meeting via YouTube.

Chair Weeks explained the purpose of the meeting is a single motion, she asked that members keep their cameras on, she explained that members will be given the opportunity to speak which will be limited to two minutes per member. Chair Weeks also explained the evening would begin with this special meeting, at the conclusion of which the regular meeting would convene, at the beginning of the regular meeting the Committee would adjourn to executive session to reconvene in public session for the remainder of the regular WRSDC meeting.

- II. We, the members of the Wachusett Regional School District School Committee, express no confidence in Superintendent McCall's management of the District's return to school plans for FY2021. We call upon the District administration to solicit and hire a competent educational consulting firm, within the next 10 (ten) business days, for the purpose of:
- Assessing the District's current remote educational plans through targeted feedback from parents, teachers, students, and administrators.
 - Providing recommendations for improvements and adjustments that are within the District's reasonable capability and resources.
 - Leveraging District analysis to date and peer district plans, developing a comprehensive return to school plan which is inclusive of but not limited to:
 - Entry criteria for successful return to school models, blending on-site and remote learning, by using specific actions and/or metrics
 - Development of a backlog of actions needed, with associated timelines and resource plan, in order to facilitate successful entry criteria which are within the District's control
 - A plan for moving through different modalities of learning (e.g., fully remote, hybrid or blended, etc.) as environmental and health conditions warrant
 - A communication plan for parents, teachers, students, and School Committee members
 - Regular monitoring of the District's implementation of the plan including feedback and retrospective of parents, teachers, students, administrators, and School Committee members, and recommendations for improvements
 - Weekly reporting to the School Committee, either written or in-person, of the progress, risks, and issues in the development of this plan and regular monitoring.

The selection of the educational consulting company shall be subject to the approval of the School Committee.

(M. Dennis)
(A. Silva)

Chair Weeks gave Vice-chair Dennis, the maker of the motion, the opportunity to address the full Committee.

Motion: To allow the maker of the motion to speak for more than the allotted two minutes, per By-Laws, in order to conclude the address to the Committee.

(M. Lavoie)
(S. Haber)

Chair Weeks invited members to address the Committee on the motion on the floor. Member Young suggested members be allowed to allot their two minutes comment time to

Vice-chair Dennis in order for his remarks to continue. Member Woodland offered her time to Vice-chair Dennis. Vice-chair Dennis continued with his statement. At the conclusion of the additional two minutes, Chair Weeks noted the time, and Vice-chair Dennis appealed the ruling of the Chair.

Motion: To appeal the statement of the Chair terminating, due to time, the address by Vice-chair Dennis to the School Committee.

(M. Dennis)
(S. Haber)

Chair Weeks opened the floor to discussion on the motion on the floor. Chair Weeks noted that a vote by the full Committee was not taken on the initial motion on the floor.

Member Haber and Member Lavoie both stated they would yield their time to Vice-chair Dennis in order for Vice-chair Dennis to conclude his statement. Member Silva also stated she would yield her time to Vice-chair Dennis. Member Smith stated she is not in favor of the motion to appeal.

Attorney Michael Long questioned Chair Weeks, asking if there is a policy about anonymous complaints, which Chair Weeks responded there is no such WRSDC policy.

Before moving to a roll call vote, Chair Weeks explained a majority in favor is needed to pass the motion on the floor.

Roll call vote:

In favor:

Michael Dennis
Maleah Gustafson
Sherrie Haber
Matthew Lavoie
Kenneth Mills
Karl Ottmar
Asima Silva
Linda Woodland

Opposed:

Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Robert Imber
Laura Kirshenbaum
Linda Long Bellil
Benjamin Mitchel
Deidre Shapiro
Christina Smith
Kelly Williamson
Adam Young

Abstained:

Megan Weeks

The motion failed 8-12-1.

Vice-chair Dennis was allowed another two minutes to address the School Committee.

Member Lavoie yielded his time to Vice-chair Dennis, who continued his address to the Committee.

Member Mills addressed the Committee. Member Mills explained the purpose of his making a motion to amend the motion on the floor.

Motion: To strike from the motion on the floor “express no confidence in Superintendent McCall’s management of the District’s return to school plans for FY2021,” and replace with “express concern about the status of the District’s return to school plans for the 20-21 academic year.” To also strike the word “competent” in the second sentence of the original motion.

(K. Mills)

(L. Kirshenbaum)

Chair Weeks re-read the motion to amend. At the request of Member Shapiro, Member Mills posted the amended language in the chat feature of Google Meet.

Discussion ensued, with many members participating.

Motion: To extend the special meeting to 7:30 PM.

(R. Imber)

(L. Long-Bellil)

Roll call vote:

In favor:

Megan Weeks

Michael Dennis

Nicole Amos

Melissa Ayala

Krista Bennett

Scott Brown

Maleah Gustafson

Sherrie Haber

Robert Imber

Laura Kirshenbaum

Matthew Lavoie

Linda Long-Bellil

Kenneth Mills

Benjamin Mitchel

Karl Ottmar

Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:
None

The motion passed unanimously.

Discussion continued.

Motion: To call the question

(C. Smith)
(L. Kirshenbaum)

Chair Weeks explained the motion to call the question is not debatable.

Roll call vote to move the question:

In favor:

Michael Dennis
Nicole Amos
Melissa Ayala
Krista Bennett
Maleah Gustafson
Sherrie Haber
Robert Imber
Laura Kirshenbaum
Matthew Lavoie
Linda Long-Bellil
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Adam Young

Opposed:
Scott Brown
Linda Woodland

Abstained:
Megan Weeks
Kenneth Mills

The motion passed 17-2-2.

Chair Weeks re-read the motion on the floor to amend.

Roll call vote on motion to amend:

In favor:

Nicole Amos
Krista Bennett
Scott Brown
Robert Imber
Laura Kirshenbaum
Linda Long-Bellil
Kenneth Mills
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Christina Smith
Kelly Williamson
Adam Young

Opposed:

Michael Dennis
Melissa Ayala
Maleah Gustafson
Sherrie Haber
Matthew Lavoie
Asima Silva
Linda Woodland

Abstained:

Megan Weeks

The motion passed 13-7-1.

Chair Weeks reported the original motion on the floor is now amended. Members were given the opportunity to speak to the amended motion. Several members shared their comments and concerns.

Motion: To extend the special meeting to 8:00 PM.

(M. Gustafson)
(R. Imber)

Roll call vote:

In favor:

Megan Weeks
Michael Dennis
Nicole Amos
Melissa Ayala

Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Robert Imber
Laura Kirshenbaum
Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:

None

The motion passed unanimously.

Extensive discussion by many members continued.

Motion: To amend the existing motion by striking “We call upon the District administration to solicit and hire an educational consulting firm, within the next 10 (ten) days, for the purpose of:” and replace with “call on District administration to inform the School Committee within the next 10 (ten) days of the resources required to affect:”

(K. Ottmar)

(K. Williamson)

Members were given the opportunity to comment on the motion to amend. At members’ inquiry, Superintendent McCall confirmed the ten day deadline should be doable.

Motion: To extend the special meeting to 8:30 PM.

(L. Kirshenbaum)

(K. Mills)

Roll call vote:

In favor:

Megan Weeks
Michael Dennis
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson

Sherrie Haber
Robert Imber
Laura Kirshenbaum
Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:
None

The motion passed unanimously.

Chair Weeks reminded members the current discussion is limited to the motion to amend which is currently on the floor.

Motion: To call the question.

(S. Brown)
(L. Kirshenbaum)

Chair Weeks reminded members the motion to call the question is not debatable.

Roll call vote to move the question:

In favor:

Michael Dennis
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Laura Kirshenbaum
Linda Long-Bellil
Benjamin Mitchel
Deidre Shapiro
Christina Smith
Kelly Williamson
Adam Young

Opposed:
Robert Imber

Matthew Lavoie
Kenneth Mills
Asima Silva
Linda Woodland

Abstained:

Megan Weeks
Karl Ottmar

The motion passed 14-5-2.

At Member Mills' request, Chair Weeks confirmed the motion to call the question passed by a two-thirds majority.

Roll call vote on motion to amend:

In favor:

Nicole Amos
Krista Bennett
Laura Kirshenbaum
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Kelly Williamson
Adam Young

Opposed:

Michael Dennis
Melissa Ayala
Scott Brown
Maleah Gustafson
Sherrie Haber
Robert Imber
Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Asima Silva
Christina Smith
Linda Woodland

Abstained:

Megan Weeks

The motion failed 8- 12 -1.

Chair Weeks opened the floor to discussion on the original amended motion. Member Imber asked for clarification from Superintendent McCall and/or Vice-chair Dennis about the cost of implementation of the motion as well as how the bullets in the motion can be

addressed. Both Vice-chair Dennis and Superintendent McCall addressed the Committee, providing some clarification.

Motion to amend: To add the words “and to take the suggestions and feedback of the WRSD Reopening Task Force to assist with organizing the hybrid program.” after “consulting firm” in the second sentence of the motion.

(M. Ayala)

The motion died due to a lack of a second.

Motion: To call the question.

(S. Brown)

(L. Kirshenbaum)

Before the vote to call the question, Member Young had a point of order pointing out the language in the main motion on the floor references “consulting firm” and he would offer an amendment to replace “consulting firm” with “consultant” in the main motion on the floor.

Motion: To replace “consulting firm” with “consultant” in the second sentence of the main motion on the floor.

(A. Young)

(R. Imber)

Roll call vote on amendment:

In favor:

Michael Dennis
Melissa Ayala
Krista Bennett
Maleah Gustafson
Sherrie Haber
Robert Imber
Laura Kirshenbaum
Matthew Lavoie
Kenneth Mills
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:

Nicole Amos
Scott Brown
Linda Long-Bellil
Asima Silva

Abstained:

Megan Weeks

The motion passed 16-4-1.

The motion to move the question was not voted on.

Discussion took place, clarifying the motion to be voted upon by the Committee, as amended.

Motion: To extend the special meeting to 9:00 PM.

(S. Haber)

(L. Long-Bellil)

Roll call vote:

In favor:

Megan Weeks
Michael Dennis
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Linda Long-Bellil
Kenneth Mills
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:

Laura Kirshenbaum
Matthew Lavoie

The motion passed 18-2.

8:30 PM Member Imber returned to the meeting.

Member Young presented the motion on the floor for members and the public to view.
Chair Weeks read the entire motion aloud for the record.

Motion: To amend the motion by striking "The selection of the educational consultant shall be subject to the approval of the School Committee."

(D. Shapiro)
(L. Long-Bellil)

Member Shapiro spoke to the motion to amend.

Member Mitchel made a point of order that Member Brown's previous motion to move the question was not voted on.

Motion: To overrule the Chair's ruling on the motion to amend and to call the question.

(M. Lavoie)
(B. Mitchel)

Member Brown, maker of the motion to call the question, withdrew his motion.

Discussion of Member Shapiro's motion to amend ensued.

Roll call vote on motion to amend:

In favor:

Megan Weeks
Krista Bennett
Scott Brown
Sherrie Haber
Laura Kirshenbaum
Linda Long-Bellil
Benjamin Mitchel
Deidre Shapiro
Christina Smith
Kelly Williamson
Adam Young

Opposed:

Michael Dennis
Nicole Amos
Melissa Ayala
Maleah Gustafson
Robert Imber
Matthew Lavoie
Kenneth Mills
Karl Ottmar
Asima Silva
Linda Woodland

The motion passed 11-10.

Motion: To amend language in the third bullet of the motion on the floor, striking "developing a" and replacing with "to inform a."

(L. Long-Bellil)
(R. Imber)

Member Long-Bellil spoke to her amendment.

Roll call vote on motion to amend:

In favor:

Michael Dennis
Krista Bennett
Scott Brown
Robert Imber
Laura Kirshenbaum
Linda Long-Bellil
Benjamin Mitchel
Deidre Shapiro
Christina Smith
Kelly Williamson
Adam Young

Opposed:

Megan Weeks
Nicole Amos
Melissa Ayala
Maleah Gustafson
Sherrie Haber
Matthew Lavoie
Kenneth Mills
Karl Ottmar
Asima Silva
Linda Woodland

The motion passed 11-10.

Motion: To call the question.

(B. Mitchel)
(K. Mills)

Roll call vote to move the question:

In favor:

Megan Weeks
Michael Dennis
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Robert Imber
Laura Kirshenbaum

Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Benjamin Mitchel
Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:

None

The motion passed unanimously.

Chair Weeks called members' attention to the motion before the Committee, which was projected on the screen.

Amended Motion: We, the members of the Wachusett Regional School District School Committee, express concern about the status of the District's return to school plans for the 20-21 academic year. We call upon the District administration to solicit and hire an educational consultant, within the next 10 (ten) business days, for the purpose of:

- Assessing the District's current remote educational plans through targeted feedback from parents, teachers, students, and administrators.
- Providing recommendations for improvements and adjustments that are within the District's reasonable capability and resources.
- Leveraging District analysis to date and peer district plans, to inform a comprehensive return to school plan which is inclusive of but not limited to:
 - Entry criteria for successful return to school models, blending on-site and remote learning, by using specific actions and/or metrics
 - Development of a backlog of actions needed, with associated timelines and resource plan, in order to facilitate successful entry criteria which are within the District's control
 - A plan for moving through different modalities of learning (e.g., fully remote, hybrid or blended, etc.) as environmental and health conditions warrant
 - A communication plan for parents, teachers, students, and School Committee members
 - Regular monitoring of the District's implementation of the plan including feedback and retrospective of parents, teachers, students, administrators, and School Committee members, and recommendations for improvements
 - Weekly reporting to the School Committee, either written or in-person, of the progress, risks, and issues in the development of this plan and regular monitoring.

Roll call vote:

In favor:

Michael Dennis

Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Robert Imber
Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Karl Ottmar
Deidre Shapiro
Asima Silva
Kelly Williamson
Linda Woodland
Adam Young

Opposed:

Nicole Amos
Laura Kirshenbaum
Benjamin Mitchel
Christina Smith

Abstained:

Megan Weeks

The motion passed 16-4-1.

III. Adjournment

Motion: To adjourn.

(K. Mills)
(A. Young)

Roll call vote:

In favor:

Megan Weeks
Michael Dennis
Nicole Amos
Melissa Ayala
Krista Bennett
Scott Brown
Maleah Gustafson
Sherrie Haber
Robert Imber
Laura Kirshenbaum
Matthew Lavoie
Linda Long-Bellil
Kenneth Mills
Benjamin Mitchel

Karl Ottmar
Deidre Shapiro
Asima Silva
Christina Smith
Kelly Williamson
Linda Woodland
Adam Young

Opposed:
None

The motion was unanimously approved.

The meeting adjourned at 8:52 PM.

Respectfully submitted,

Darryll McCall, Ed.D.
Superintendent of Schools

DM:rlp

POLICY RELATING TO BUDGET/FINANCE

BIDDING REQUIREMENTS

All purchases of materials and equipment and all contracts for services, construction or maintenance, not associated with an emergency, in amounts exceeding **\$10,000 \$2,500** will be based upon competitive pricing. **Purchases under \$10,000 are to use sound business practices.**

An effort will be made to **solicit at least three** ~~procure multiple~~ quotations for all purchases in excess of **\$10,000 \$2,500** by **using written specifications, except as exempted under Chapter 30B.** ~~Written specifications and competitive quotations/bids will be required for all procurements exceeding \$5,000 except as exempted under Chapter 30B.~~ All purchases over **\$50,000 \$10,000** require bids in accordance with Chapter 30B.

Pursuant to M.G.L., when bidding procedures are used, bids will be advertised appropriately. Suppliers will be invited to have their names placed on mailing lists to receive invitations to bid. Specifications will be mailed **electronically** to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Chief Procurement Officer and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The District reserves the right to reject any or all bids and to accept the bid that appears to be in the best interest of the District. The District reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids. Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of at least 30 days after opening.

Provisions for bonding requirements will be made when it is deemed necessary to protect the interests of the District.

Provisions for vendor to declare conflicts regarding relatives or former employment status will be made when it is deemed necessary to protect the interests of the District.

The bidder to whom an award is made may be required to enter into a written contract with the District.

First Reading:	05/09/95
Second Reading:	05/23/95

Amendment First Reading:	03/11/08
Amendment Second Reading:	03/24/08

Re-Amendment First Reading:	
Re-Amendment Second Reading:	

Education Subcommittee

Tuesday, October 13, 2020
6:00 p.m.Meeting to be conducted remotely, using Google MeetAGENDA:

- I Call to Order
- II Approval of Minutes
- III District Indicators/Benchmarks for Positive Growth in the District
 - Defining what to measure
 - Examining existing District tools
- IV Review of Existing Policies
 - Policy 3231 *Inclement Weather*
 - Policy 3360 *Independent Learning*
 - Policy 3611.4 *Enrichment*
- V Staffing Implications due to Enrollment changes
 - Current Class Sizes
 - Current Budget and Tiered Reductions
- VI Post-graduate Outcomes for Students
- VII Old Business
- VIII New Business
- IX Next Meetings
- X Resources
- 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

Tuesday, October 13, 2020
7:00 p.m.Meeting to be conducted remotely, using Google MeetREVISED AGENDA:

Public Hearing

Chair's Opening Remarks

Student Representatives' Reports

Superintendent's Report

- Discussion of Report
- Recommendations Requiring Action by the School Committee
 - Motion: To accept the FY19 Annual Financial Statements, FY19 Audited End of the Year Report (EOYR), FY19 Single Audit, and FY19 Student Activities Audit as well as the Management Letter prepared by District Auditors Melanson CPAs for fiscal year ended June 30, 2019.
 - Motion: To approve the Sale of the District's \$4,145,000 General Obligation State Qualified Refunding Bonds, and the execution of related closing documents prepared by Bond Counsel to the District, as presented by the District Treasurer.

Unfinished Business

Secretary's Report

- Approval of the Executive Session Minutes of the WRSDC held on 8/24/2020
- Approval of the Executive Session Minutes of the WRSDC held on 9/14/2020
- Approval of the #326 Special Meeting Minutes of the WRSDC held on 9/29/2020
- Approval of the Executive Session Minutes of the WRSDC held on 9/29/2020
- Approval of the #1352nd Regular Meeting Minutes of the WRSDC held on 9/29/2020

Treasurer's Report/Financial Statements

Committee Reports

- Management Subcommittee
- Education Subcommittee
- Business/Finance Subcommittee
 - 1. Amended Policy 4323.2 Policy Relating to Budget/Finance Bidding Requirements -- first reading
- Legal Affairs Subcommittee
- Superintendent Goals and Evaluation Subcommittee
- Facilities and Security Subcommittee
- Diversity, Equity, and Anti-Racism Subcommittee
- Audit Advisory Board
- Ad-Hoc Subcommittee
- Building Committees

School Council Reports

Public Hearing

New Business

Executive Session to provide an update and to discuss potential litigation, as the Chair deems a discussion in public session would have an adverse effect on the District's position, not to return to public session.

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

Management Subcommittee

Wednesday, October 21, 2020
6:30 p.m.

Meeting to be conducted remotely, using Google Meet

Business/Finance Subcommittee

Monday, October 26, 2020
7:00 p.m.

Meeting to be conducted remotely, using Google Meet

SEPAAC (Special Education Parent Advisory Council)

Wednesday, October 28, 2020
6:30 p.m.

Meeting to be conducted remotely, via Zoom

Topic: Compensatory Services

Superintendent Goals and Evaluation Subcommittee

Wednesday, October 28, 2020
6:30 p.m.

Meeting to be conducted remotely, using Google Meet

Education Subcommittee

Monday, November 9, 2020
6:00 p.m.

Meeting location and format TBD

Wachusett Regional School District Committee

Monday, November 9, 2020
7:00 p.m.

Meeting location and format TBD

Education Subcommittee

Monday, December 7, 2020
6:00 p.m.

Meeting location and format TBD

Wachusett Regional School District Committee

Monday, December 7, 2020
7:00 p.m.

Meeting location and format TBD



Attachment 2
October 9, 2020

240 Barber Avenue
Worcester, MA 01601
781-932-9400
www.atcgroupservices.com

September 30, 2020

Dr. Darryll McCall
Superintendent
Wachusett Regional School District
1745 Main Street,
Jefferson, MA 01522

**Re: Wachusett Regional School District
Ventilation System Assessment Report
23 Special Education Classrooms - 11 Schools
ATC Project No.: 0300000095 Phase 1**

Dear Dr. McCall,

On September 24, 2020, ATC Group Services (ATC) visited the Wachusett Regional School District (WRSD) Administration Building located at 1745 Main Street in Jefferson, MA to initiate a survey of WRSD heating, ventilation and air conditioning (HVAC) systems. The purpose of the survey was to assess ventilation performance of Special Education classrooms that are scheduled to reopen shortly. Airflow measurements were taken in student classrooms and compared to guidelines for airflow rate and fresh air intake found in the literature and ANSI/ASHRAE Standard 62.1, Ventilation for Acceptable Indoor Air Quality. ATC staff included Mr. Robert Tuomanen, CIH, CSP, CPEA, Ms. Dina DelliColli and Mr. Daniel Roy of ATC. WRSD facilities staff accompanied ATC to facilitate access to classroom HVAC system equipment.

On September 24, 2020, the survey group visited eleven school buildings and surveyed twenty-three Special Education classrooms. WRSD requested ATC to assess the performance of wall mounted Air Handling Units (AHUs) and/or Roof Top AHUs (RTUs) to determine the number of students that could occupy the subject classrooms based on the operation of the units. Operating parameters of interest included total air flow, exhaust air flow and fresh air intake to each selected service zone or classroom.

From the measurements obtained on this date, ATC calculated room AHU ventilation flow rates, exhaust flow rates, fresh air flow rates, total room air changes per hour and fresh air changes per hour for each of the subject classrooms. This information was then used to compare measured performance criteria with the ASHRAE standard to determine the permissible number of students that could occupy the subject classrooms under the current measured HVAC operational performance parameters. Airflows of the AHU's/RTU's were not adjusted by ATC on the day of the survey.

VENTILATION SURVEY METHOD

On September 24, 2020, HVAC system air velocity measurements were taken in 23 classrooms located across 11 schools using a TSI 9565 Velocicalc meter (Velometer). To collect airflow measurements, the Velometer probe was positioned along the vents of wall mounted AHUs. Measurements were taken across the vents to determine average airflow. The same process was used for room exhaust vents and fresh air intakes. The Velometer was also used to measure duct velocities at RTU supply and return air exhaust vents to confirm the design air velocity readings.

The Velometer was calibrated at the factory in accordance with manufacturer's specifications and was within tolerance limits. A copy of Calibration Certificates for the September survey is included with this report as Attachment A.

VENTILATION SURVEY RESULTS

ATC calculated room air AHU ventilation flow rates, exhaust flow rates, fresh air flow rates, total room air changes per hour, and fresh air changes per hour for each room. See Attachment B for a summary of

collected parameters and calculations. The table below summarizes the results from ATC's ventilation survey, recommended maintenance actions (**bolded text**) and recommended classroom occupancy size.

Location	Maximum Room Occupancy	Results in Comparison to ASHRAE 62.1
Jefferson Early Childhood Center		
Yellow Room	5	The wall mounted AHU had a low fresh air intake flow and should be serviced.
Classroom 1 (Polka Dot Room)	25	Total and fresh airflow is acceptable.
Paxton Center School		
Room 200	23	Fresh airflow is somewhat limited and should be serviced.
Room 201	25	Fresh airflow is somewhat limited and should be serviced.
Naquag Elementary School		
Room 109	25	Total and fresh airflow are acceptable.
Room 110	25	Total and fresh airflow are acceptable.
Central Tree Middle School		
A133	35	Total and fresh airflow are acceptable.
A207	35	Total and fresh airflow are acceptable.
Glenwood Elementary School		
Room 251	25	Total and fresh airflow are acceptable.
Room 252	25	Total and fresh airflow are acceptable.
Chocksett Middle School		
Room C22	35	Total and fresh airflow are acceptable.
Room C24	35	Total and fresh airflow are acceptable.
Houghton Middle School		
Room H11	35	Total and fresh airflow are acceptable. Exhaust Requires Maintenance.
Room H9	35	Total and fresh airflow is acceptable. Exhaust Requires Maintenance.
Davis Hill Elementary School		
Room W211	25	Total and fresh airflow is acceptable. Exhaust Requires Maintenance
Room E186	25	Total and fresh airflow is acceptable.
Dawson Elementary School		
Room A29	25	Total and fresh airflow are acceptable.
Room B2	25	Total and fresh airflow are acceptable.
Mountview Middle School		
Room A227	35	RTU air handler. Total and fresh airflow are acceptable. HVAC Flow = Design Flow
Room A327	35	RTU air handler. Total and fresh airflow are acceptable. HVAC Flow = Design Flow

Wachusett Regional High School		
Room CO31	35	Total and fresh airflow are acceptable.
Room CO33A	35	Total and fresh airflow are acceptable.
Room J109	35	Total and fresh airflow are acceptable.

DISCUSSION

In general, air changes per hour in the school classrooms tested were acceptable with the exception of three classrooms (note that the minimum typical fresh air change per hour is 4):

- Jefferson School Early Childhood Center - Yellow Room (only 1 fresh air change per hour measured); and,
- Paxton Center School - Rooms 200 and 201 (only 3 and 3.7 fresh air changes per hour, respectively, were measured).

Low air flow was also detected in two exhaust units located in Room H9 and Room H11 in the Houghton Middle School and Room W211 in the Davis Hill Elementary School. However the exhaust air deficiencies identified in these rooms did not limit anticipated occupancy levels.

It was reported that some amount of air in the school buildings is recirculated. MERV 8 filters used in the wall mounted AHUs and RTU ductwork capture airborne particulates efficiently enough to reduce aerosolized droplets that stay suspended in air from people breathing or talking. A higher filtration efficiency will reduce HVAC airflow and lower air exchanges per hour in the rooms, which is not recommended.

As a rule of thumb, public school classroom air handling systems operate at 4 to 6 air changes per hour. In many cases room air changes at public school systems range from 4 to 12 air changes per hour. Most of the rooms tested during this survey exceeded typical air changes per hour.

For purposes of the survey, the fresh air vent flow rate of the wall mounted AHU's was used to calculate the room (zone) fresh air intake. The tops of the AHU's are positioned approximately 3.5-feet above the floor and blow air into the room from this location toward the breathing zone of the room occupants. No correction factors were applied to the measurements taken. The Zone air distribution efficiency was considered to be 1.0 (very good). Distribution velocity of supply air is sufficient to move air in the rooms a significant distance and stratification is considered unlikely.

ATC utilized the ASHRAE 62.1 Acceptable Bz Outdoor Air Flow calculation to determine the number of students that could occupy a classroom based on the airflow measurements taken. The formula is expressed as:

$$VBz = (Rp \times Pz) + (Ra \times Az)$$

Where:

VBz = Outdoor airflow required in the breathing zone for acceptable air quality;
Rp = Outdoor airflow rate required per person in a school classroom (default parameter of 10 CFM);
Pz = Zone population in the ventilation zone (# of students per classroom); and,
Az = Zone occupiable floor area in the zone as measured in ft² (rooms were mostly open except for desks.).

VBz is calculated with two non-default parameters, Az and Pz. Az was entered as the measured room area in square feet (minus major obstructions) and Pz was adjusted so that the VBz result did not exceed the measured fresh air intake volume in cubic feet per minute (cfm). The maximum permitted population per room under existing ventilation operating conditions was therefore determined.

RECOMMENDATIONS/CONCLUSIONS

ATC provides the following recommendations based on the results of this survey.

1. Repair and retest the underperforming HVAC equipment described in this report;
2. Observe indicated occupancy levels or social distancing occupancy levels, whichever is lower, once classes resume.

Based on the results of this ventilation study, it is ATC's opinion that the WRSD special education rooms can reopen at the indicated operational levels or at social distancing occupancy limitations, whichever is lower.

LIMITATIONS

ATC provided these services consistent with the level and skill ordinarily exercised by members of the profession currently practicing under similar conditions. This statement is in lieu of other statements either expressed or implied. This report is intended for the sole use of the client. This report is not intended to serve as a bidding document nor as a project specification document and actual site conditions and quantities should be field verified. The scope of services performed in execution of this evaluation may not be appropriate to satisfy the needs of other users, and use or re-use of this document, the findings, conclusions, or recommendations is at the risk of said user. Additionally, the passage of time may result in a change in the environmental characteristics at this site. This report does not warrant against future operations or conditions that could affect the recommendations made. The results, findings, conclusions, and recommendations expressed in this report are based only on conditions that were observed during the ATC inspection of the site.

ATC appreciates the opportunity to provide WRSD with professional ventilation assessment services. We look forward to working with WRSD in the future.

Sincerely,



Robert Tuomanen, CIH, CSP, CPEA
Sr. Certified Industrial Hygienist
ATC Group Services LLC



Charles E. Klingler
Worcester Branch Manager
ATC Group Services LLC



September 30, 2020

ATTACHMENT A

Certificates of Calibration



CERTIFICATE OF CALIBRATION AND TESTING

TSI Incorporated, 500 Cardigan Road, Shoreview, MN 55126 USA
Tel: 1-800-874-2811 1-651-490-2811 Fax: 1-651-490-3824 <http://www.tsi.com>

ENVIRONMENT CONDITIONS			MODEL	9565-P
TEMPERATURE	73.0 (22.8)	°F (°C)	SERIAL NUMBER	9565P1607014
RELATIVE HUMIDITY	26	%RH		
BAROMETRIC PRESSURE	29.01 (982.4)	inHg (hPa)		

☒ AS LEFT
☐ AS FOUND

☒ IN TOLERANCE
☐ OUT OF TOLERANCE

- CALIBRATION VERIFICATION RESULTS -

THERMO COUPLE [^]				SYSTEM PRESSURE01-02			Unit: °F (°C)
#	STANDARD	MEASURED	ALLOWABLE RANGE	#	STANDARD	MEASURED	ALLOWABLE RANGE
1	72.5 (22.5)	72.5 (22.5)	70.5~74.5 (21.4~23.6)				

DIFFERENTIAL PRESSURE				SYSTEM PRESSURE01-02			Unit: inH ₂ O (Pa)
#	STANDARD	MEASURED	ALLOWABLE RANGE	#	STANDARD	MEASURED	ALLOWABLE RANGE
1	-3.989 (-993.3)	-3.990 (-993.5)	-4.033~-3.945 (-1004.2~-982.3)	3	7.859 (1956.9)	7.858 (1956.6)	7.776~7.942 (1936.2~1977.6)
2	2.183 (543.6)	2.182 (543.3)	2.157~2.209 (537.1~550.0)	4	14.093 (3509.2)	14.094 (3509.4)	13.948~14.238 (3473.1~3545.3)

BAROMETRIC PRESSURE				SYSTEM PRESSURE01-02			Unit: inHg (hPa)
#	STANDARD	MEASURED	ALLOWABLE RANGE	#	STANDARD	MEASURED	ALLOWABLE RANGE
1	19.88 (673.2)	19.89 (673.6)	19.48~20.28 (659.7~686.8)	3	35.44 (1200.1)	35.43 (1199.8)	34.73~36.15 (1176.1~1224.2)
2	29.02 (982.7)	29.03 (983.1)	28.44~29.60 (963.1~1002.4)				

[^] Circuit portion of temperature measurement only, not including probe.

TSI does hereby certify that the above described instrument conforms to the original manufacturer's specification (not applicable to As Found data) and has been calibrated using standards whose accuracies are traceable to the United States National Institute of Standards and Technology (NIST) or has been verified with respect to instrumentation whose accuracy is traceable to NIST, or is derived from accepted values of physical constants. TSI's calibration system is registered to ISO-9001:2015.

Measurement Variable	System ID	Last Cal.	Cal. Due	Measurement Variable	System ID	Last Cal.	Cal. Due
Temperature	E004626	02-14-20	02-28-21	Pressure	E005254	10-10-19	10-31-20
Pressure	E003982	01-24-20	07-31-20	DC Voltage	E003493	08-14-19	08-31-20

Kara Yang

CALIBRATED

April 1, 2020

DATE

FA02559



CERTIFICATE OF CALIBRATION AND TESTING

TSI Incorporated, 500 Cardigan Road, Shoreview, MN 55126 USA
Tel: 1-800-874-2811 1-651-490-2811 Fax: 1-651-490-3824 http://www.tsi.com

ENVIRONMENT CONDITIONS			MODEL	964
TEMPERATURE	73.4 (23.0)	°F (°C)	SERIAL NUMBER	P16060020
RELATIVE HUMIDITY	24	%RH		
BAROMETRIC PRESSURE	29.03 (983.1)	inHg (hPa)		

☒ AS LEFT
☐ AS FOUND

☒ IN TOLERANCE
☐ OUT OF TOLERANCE

- CALIBRATION VERIFICATION RESULTS -

HUMIDITY VERIFICATION				SYSTEM H-102				Unit: %RH
#	STANDARD	MEASURED	ALLOWABLE RANGE	#	STANDARD	MEASURED	ALLOWABLE RANGE	
1	10.0	12.1	7.0~13.0	4	70.0	72.4	67.0~73.0	
2	30.0	32.0	27.0~33.0	5	90.0	92.4	87.0~93.0	
3	50.0	52.5	47.0~53.0					

TEMPERATURE VERIFICATION				SYSTEM T-101				Unit: °F (°C)
#	STANDARD	MEASURED	ALLOWABLE RANGE	#	STANDARD	MEASURED	ALLOWABLE RANGE	
1	32.0 (0.0)	32.3 (0.1)	31.5~32.6 (-0.3~0.3)	2	140.0 (60.0)	140.2 (60.1)	139.5~140.6 (59.7~60.3)	

VELOCITY VERIFICATION				SYSTEM V-111				Unit: ft/min (m/s)
#	STANDARD	MEASURED	ALLOWABLE RANGE	#	STANDARD	MEASURED	ALLOWABLE RANGE	
1	0 (0.00)	0 (0.00)	-3~3 (-0.02~0.02)	7	653 (3.32)	652 (3.31)	633~672 (3.22~3.41)	
2	35 (0.18)	35 (0.18)	32~38 (0.16~0.19)	8	995 (5.05)	993 (5.04)	965~1025 (4.90~5.20)	
3	65 (0.33)	64 (0.33)	62~68 (0.31~0.34)	9	1479 (7.52)	1487 (7.55)	1435~1524 (7.29~7.74)	
4	100 (0.51)	99 (0.50)	97~103 (0.49~0.52)	10	2512 (12.76)	2502 (12.71)	2437~2588 (12.38~13.15)	
5	160 (0.81)	160 (0.81)	156~165 (0.79~0.84)	11	4498 (22.85)	4495 (22.83)	4363~4633 (22.16~23.53)	
6	328 (1.67)	327 (1.66)	318~338 (1.62~1.72)	12	8012 (40.70)	8038 (40.83)	7772~8252 (39.48~41.92)	

TSI does hereby certify that the above described instrument conforms to the original manufacturer's specification (not applicable to As Found data) and has been calibrated using standards whose accuracies are traceable to the United States National Institute of Standards and Technology (NIST) or has been verified with respect to instrumentation whose accuracy is traceable to NIST, or is derived from accepted values of physical constants. TSI's calibration system is registered to ISO-9001:2015.

Measurement Variable	System ID	Last Cal.	Cal. Due
Humidity	E003539	02-26-20	08-31-20
Temperature	E010658	02-14-20	02-28-21
DC Voltage	E004018	08-16-19	08-31-20
Pressure	E004041	02-17-20	08-31-20
Velocity	E005916	08-14-17	08-31-20

Measurement Variable	System ID	Last Cal.	Cal. Due
Temperature	E010657	02-14-20	02-28-21
Temperature	E010655	01-21-20	01-31-21
Temperature	E004398	10-10-19	04-30-20
Pressure	E001058	02-17-20	08-31-20

ChaoVang
CALIBRATED

April 2, 2020

DATE

Doc ID: CAL-GEN-000

FA02559



September 30, 2020

ATTACHMENT B

Ventilation Assessment Calculations

ATTACHMENT B - Ventilation Assessment Calculations

Wachusett Regional School District
1745 Main Street
Jefferson, MA

Outside Temperature was ~70 degrees on day of survey.

ASHRAE Occupancy Formula

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

24-Sep-20

AIR FLOW CALCULATIONS

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Jeff ECC	AHU Supply	3.37	283	954	57223	1290	11610	5				5 people in the class
Yellow Room	Exhaust	0	0	0	0	1290	11610	0				Low reading at Fresh Air Intake Vent. Maintenance required.
	Total			954	57223	1290	11610	5				
	Fresh Air	4.2	48	201.6	12096	1290	11610	1	1.0	4 to 12 ACH		

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

204.8 10 5 0.12 1290

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Jeff ECC	AHU Supply	1.75	550	963	57750	770	8470	7				25 people in this class. Limited by Social Distancing
Room 1	Exhaust	0	0	0	0	770	8470	0				
Palka Dot	Total			963	57750	770	8470	7				
	Fresh Air	4.2	202	848.4	50904	770	8470	6.0	6.0	4 to 8 ACH		

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

590 10 50 0.12 750

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Paxton Room 200	AHU Supply	2	1250	2500	150000	840	6720	22				23 people in this class Limited by Social Distancing
	Exhaust	1.17	400	468	28080	840	6720	4				
	Total			2968	178080	840	6720	27				
	Fresh Air	3.11	109	338.99	20339.4	840	6720	3.0	3.0	4 to 8 ACH		

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

330.8 10 23 0.12 840

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Paxton Room 201	AHU Supply	2	1275	2550	153000	840	6720	23				25 people in this class Limited by Social Distancing
	Exhaust	1.17	360	421.2	25272	840	6720	4				
	Total			2971	178272	840	6720	27				
	Fresh Air	3.11	134	416.74	25004.4	840	6720	4	3.7	4 to 8 ACH		

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

400.8 10 30 0.12 840

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Naquag Room 109	AHU Supply	1	1750	1750	105000	840	6720	16				25 people in this class Limited by Social Distancing
	Exhaust	1.7	385	654.5	39270	840	6720	6				
	Total			2405	144270	840	6720	21				
	Fresh Air	2.68	210	562.8	33768	840	6720	5.0	5.0	4 to 8 ACH		

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

400.8 10 30 0.12 840

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Naquag Room 110	AHU Supply	1	1750	1750	105000	840	6720	16				25 people in this class Same as Room 109
	Exhaust	1.7	310	527	31620	840	6720	5				
	Total			2277	136620	840	6720	20				
	Fresh Air	2.68	240	643.2	38592	840	6720	5.7	5.7	4 to 8 ACH		

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

450.8 10 35 0.12 840

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Central Tree Room A133	AHU Supply	1.65	1650	2723	163350	840	6720	24				35 People in this class Limited by Social Distancing
	Exhaust	1.7	240	408	24480	840	6720	4				
	Total			3131	187830	840	6720	28				
	Fresh Air	3.25	240	780	46800	840	6720	7.0	7.0	4 to 8 ACH		

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

600.8 10 50 0.12 840

Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	Comment
Central Tree	AHU Supply	1.65	1550	2558	153450	840	7066	22				

$$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$$

600.8 10 50 0.12 840

							$V_{bz} = (R_p \cdot P_z) \cdot (R_a \cdot A_z)$ <div>$600.8 \quad P_z \quad 10 \quad 50 \quad 0.12 \quad 840$</div>					
Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE# Students Allowed in Class	
Glenwood Room	AHU Supply	3.61	550	1986	119130	840	16540	7			25	25 People in this class Limited by Social Distancing
	Exhaust	0.56	435	244	14616	840	16540	1				
251	Total			2229	133746	840	16540	8				
	Fresh Air	3.81	370	1409.7	84582	840	16540	5.1	5.1	4 to 8 ACH		

								$Vb_z = (Rp^*Pz) + (Ra^*Az)$ $600.8 \quad Pz \quad 10 \quad 50 \quad 0.12 \quad 840$			
Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE# Students Allowed in Class
Glenwood	AHU Supply	3.61	510	1841	110466	840	14700	8			25 25 People in this class Limited by Social Distancing
Room	Exhaust	0.56	900	504	30240	840	14700	2			
252	Total			2345	140706	840	14700	10			
	Fresh Air	3.81	440	1676.4	100584	840	14700	7	7	4 to 8 ACH	

								$Vbz = [Rp \cdot Pz] \cdot (Ra \cdot Az)$						
								600.8	Rp	Pz	Ra	Az		
									10	50	0.12	840		
Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class			
Chocksett	AHU Supply	1.65	1450	2393	143550	840	7800	18			35	35 People in this class Limited by Social Distancing		
Room	Exhaust	1	150	150	9000	840	7800	1						
C22	Total			2543	152550	840	7800	20						
	Fresh Air	4.33	175	757.75	45465	840	7800	6	6	4 to 8 ACH				

								$V_{bz} = (R_p \cdot P_z) + (R_a \cdot A_z)$				
								600.8	10	50	0.12	840
Room Number	Air Vent	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE# Students Allowed in Class	
Checkset Room	AHU Supply	1.65	1700	2805	168300	840	7800	22			35	35 People in this class Limited by Social Distancing
	Exhaust	1	150	150	9000	840	7800	1				
C24	Total			2955	177300	840	7800	23				
	Fresh Air	4.33	175	757.75	45465	840	7800	6	6	4 to 8 ACH		

								$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$				
								$\frac{600.8}{Rp}$	$\frac{10}{Pz}$	$\frac{50}{Ra}$	$\frac{0.12}{Az}$	$\frac{840}{}$
Room Number	Air Vent	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class	
Houghton Room	AHU Supply	1.65	1600	2640	158400	840	9050	18			35	35 People In this class Limited by Social Distancing Exhaust Requires Maintenance
	Exhaust	0.56	0	0	0	840	9050	0				
H11	Total			2640	158400	840	9050	18				
	Fresh Air	4.33	350	1515.5	90930	840	9050	10	10	4 to 8 ACH		

								Vbz = (Rp*Pz)+(Ra*Az)				
								Vbz	Rp	Pz	Ra	Az
									600.8	10	50	0.12
Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (ft2)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE# Students Allowed in Class	
Houghton	AHU Supply	1.65	1600	2640	158400	840	10225	15			35	35 People in this class Unlaid by Social Distancing Exhaust Requires Maintenance
Room	Exhaust	0.56	0	0	0	840	10225	0				
H9	Total			2640	158400	840	10225	15				
	Fresh Air	4.33	350	1515.5	90930	840	10225	9	9	4 to 8 ACH		

								$Vb_z = (R_p \cdot P_z) + (R_a \cdot A_z)$				
								$\frac{R_p}{600.8}$	$\frac{P_z}{10}$	$\frac{R_a}{50}$	$\frac{A_z}{0.12}$	$\frac{840}{1}$
Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE# Students Allowed in Class	
Davis Hill Room	AHU Supply	2.13	650	1385	83070	840	6100	14			25	25 People in this class Limited by Social Distancing Exhaust Requires Maintenance
	Exhaust	0.34	70	24	1428	840	6100	0				
W211	Total			1408	84498	840	6100	14				
	Fresh Air	4.29	240	1029.6	61776	840	6100	10	10	4 to 8 ACH		

								Vbz = (Rp*Pz)+(Ra*Az)			
								$\frac{600.8}{Pz} \times \frac{10}{Ra} \times \frac{0.12}{Az} \times 840$			
Room Number	Air Vent	Vent Area (ft2)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	Air Changes per hour	Fresh Air Changes Per Hour	Typical Fresh Air Standards for Schools	ASHRAE # Students Allowed in Class
Davis Hill	AHU Supply	2.13	700	1491	89460	840	5140	17			25
Room	Exhaust	0.34	650	221	13260	840	5140	3			
E186	Total			1712	102720	840	5140	20			

	Fresh Air	4.29	240	1029.6	61776	840	5140	12	12	4 to 8 ACH		
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Room Number	Air Vent	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$					ASHRAE # People Allowed in Class	
								600.8	Rp	Pz	Ra	Az		
								10	50	0.12	840			
Dawson	AHU Supply	2.76	480	1325	79488	840	8025	10					25	25 People in this class Limited by Social Distancing
Room	Exhaust	0.34	650	221	13260	840	8025	2						
A25	Total			1546	92748	840	8025	12						
	Fresh Air	4.29	240	1029.6	61776	840	8025	8				4 to 8 ACH		

Room Number	Air Vent	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$					ASHRAE # People Allowed in Class	
								600.8	Rp	Pz	Ra	Az		
								10	50	0.12	840			
Dawson	AHU Supply	2.76	700	1932	115920	840	6135	19					25	25 People in this class Limited by Social Distancing
Room	Exhaust	0.44	160	70	4224	840	6135	1						
B2	Total			2002	120144	840	6135	20						
	Fresh Air	4.68	205	959.4	57564	840	6135	9				4 to 8 ACH		

Room Number	2 Supply Air Vents	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$					ASHRAE # People Allowed in Class	
								620	Rp	Pz	Ra	Az		
								10	50	0.12	1000			
Mountview	RTU	0.36	1600	576	34560	1000	9380	4					35	RTU at Maximum Volume 35 People in this class Limited by Social Distancing
Room	Exhaust	0.36	625	225	13500	1000	9380	1						
A27	Total			801	48060	1000	9380	5						
												ALL Fresh Air		

Room Number	2 Supply Air Vents	Two Vents Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$					ASHRAE # People Allowed in Class	
								620	Rp	Pz	Ra	Az		
								10	50	0.12	1000			
Mountview	RTU	0.36	2200	792	47520	1000	9200	5					35	RTU at Maximum Volume 35 People in this class Limited by Social Distancing
Room	Exhaust	0.36	600	216	12960	1000	9380	1						
A37	Total			1008	60480	1000	9380	7						
												ALL Fresh Air		

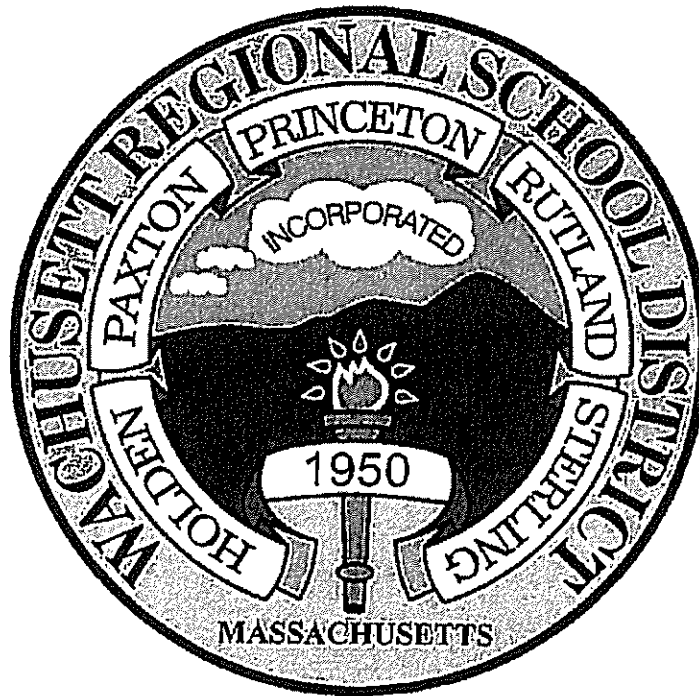
Room Number	Air Vent	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$					ASHRAE # People Allowed in Class	
								600.8	Rp	Pz	Ra	Az		
								10	50	0.12	840			
WRHS	AHU Supply	2.34	1200	2808	168480	840	5030	33					35	35 People in this class Limited by Social Distancing
Room	Exhaust	1	360	350	21000	840	5030	4						
CO31	Total			3168	190080	840	5030	38						
	Fresh Air	4.52	350	1582	94920	840	5030	19				4 to 8 ACH		

Room Number	Air Vent	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$					ASHRAE # People Allowed in Class	
								600.8	Rp	Pz	Ra	Az		
								10	50	0.12	840			
WRHS	AHU Supply	2.8	1300	3640	218400	840	7080	31					35	35 People in this class Limited by Social Distancing
Room	Exhaust	2.02	500	1010	60600	840	7080	9						
CO33A	Total			4650	279000	840	7080	39						
	Fresh Air	2.95	650	1917.5	115050	840	7080	16				4 to 8 ACH		

Room Number	Air Vent	Vent Area (ft ²)	Air Velocity (ft/Min)	Air Volume (Cubic Feet per minute)	Air Volume (Cubic Feet per hour)	Room Area (SF)	Room Volume (Cubic Feet)	$Vbz = (Rp \cdot Pz) + (Ra \cdot Az)$					ASHRAE # People Allowed in Class	
								600.8	Rp	Pz	Ra	Az		
								10	50	0.12	840			
WRHS	AHU Supply	2.54	930	2362	141732	840	14670	10					35	35 People in this class Limited by Social Distancing
Room	Exhaust	1.24	330	409	24552	840	14670	2						
J109	Total			2771	166284	840	14670	11						
	Fresh Air	6.27	275	1724.25	103455	840	14670	7				4 to 8 ACH		

Notes

- ASHRAE default number of people allowed per classroom is 25 under 9 years of age; and 35 people per classroom over 9 years of age.
- The default rate is based on square feet of the classroom. Default rates are listed. Many of the rooms have fresh air ventilation rates much higher than required for the default population.



WACHUSETT REGIONAL SCHOOL DISTRICT

Annual Financial Statements

For the Year Ended June 30, 2019

WACHUSETT REGIONAL SCHOOL DISTRICT

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101 Munson Street
Suite 120
Greenfield, MA 01301
(413) 773-5405 phone
(413) 773-7304 fax
melansonheath.com

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

INDEPENDENT AUDITORS' REPORT

To the School Committee
Wachusett Regional School District

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, 2019, 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, 2019, 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 certain pension and OPEB schedules 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 June 30, 2020 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

June 30, 2020

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, 2019.

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 \$(125,787,151) (i.e., net position), a change of \$(16,038,772) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$1,844,697, a change of \$(1,260,401) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,301,051, a change of \$(115,564) 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>2019</u>	<u>2018</u>
Current assets	\$ 8,498,034	\$ 8,756,259
Noncurrent assets	<u>66,582,959</u>	<u>68,569,925</u>
Total Assets	75,080,993	77,326,184
Deferred outflows of resources	30,390,840	3,830,693
Current liabilities	8,733,429	7,709,156
Noncurrent liabilities	<u>214,530,832</u>	<u>176,088,333</u>
Total Liabilities	223,264,261	183,797,489
Deferred inflows of resources	7,994,723	7,107,767
Net investment in capital assets	53,333,526	53,425,492
Restricted	485,764	1,643,997
Unrestricted	<u>(179,606,441)</u>	<u>(164,817,868)</u>
Total Net Position	\$ <u>(125,787,151)</u>	\$ <u>(109,748,379)</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 \$(125,787,151), a change of \$(16,038,772) from the prior year.

The largest portion of net position, \$53,333,526, 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, \$485,764, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(179,606,441), primarily resulting from unfunded net pension and net OPEB liabilities.

CHANGE IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Revenues		
Program revenues:		
Charges for services	\$ 3,285,093	\$ 3,741,858
Operating grants and contributions	20,970,916	21,856,286
General revenues:		
Assessments to members	62,670,743	59,608,255
Grants and contributions not restricted to specific programs	30,616,170	30,556,292
Investment income	102,387	29,515
Miscellaneous	<u>286,056</u>	<u>267,143</u>
Total Revenues	117,931,365	116,059,349
Expenses		
Administration	2,237,557	2,143,384
Instruction	73,438,700	71,595,852 *
Other school services	11,650,478	11,289,730
Operation and maintenance	6,661,447	6,382,641
Fixed charges	30,424,604	25,323,107 *
Programs with other districts	6,723,957	6,158,276
Interest	560,953	654,436
Depreciation	<u>2,272,441</u>	<u>2,268,893</u>
Total Expenses	<u>133,970,137</u>	<u>125,816,319</u>
Change in Net Position	(16,038,772)	(9,756,970)
Net Position - Beginning of Year	<u>(109,748,379)</u>	<u>(99,991,409)</u>
Net Position - End of Year	\$ <u>(125,787,151)</u>	\$ <u>(109,748,379)</u>

*Fiscal year 2018 amounts above reflect certain reclassifications from the 2018 audited financial statements to be consistent with the current year presentation.

Governmental activities for the year resulted in a change in net position of \$(16,038,772). Key elements of this change are as follows:

Governmental funds operating results	\$ (1,260,401)
Debt principal payments in excess of depreciation expense	(377,441)
Capital asset purchases	285,475
Change in accrued interest liability	17,903
Change in compensated absence liability	35,800
Change in net pension liability and related deferrals	(2,059,516)
Change in net OPEB liability and related deferrals	<u>(12,680,592)</u>
Total	\$ <u>(16,038,772)</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 \$1,844,697, a change of \$(1,260,401) in comparison to the prior year. Key elements of this change are as follows:

General Fund operating results	\$ (404,283)
Nonmajor Governmental Funds operating results	<u>(856,118)</u>
Total	\$ <u>(1,260,401)</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 \$1,301,051, while total fund balance was \$1,358,366. 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>06/30/19</u>	<u>06/30/18</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned Fund Balance	\$ 1,301,051	\$ 1,416,615	\$ (115,564)	1.3%
Total Fund Balance	\$ 1,358,366	\$ 1,762,649	\$ (404,283)	1.3%

The total fund balance of the General Fund changed by \$(404,283) during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (400,000)
Revenues less than of budget	(420,122)
Expenditures less than budget	554,558
Current year encumbrances	57,315
Prior year encumbrances	<u>(196,034)</u>
Total	\$ <u>(404,283)</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 \$66,582,959 (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 \$13,250,000, 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, 2019

	Governmental Activities
Assets	
Current:	
Cash and short-term investments	\$ 3,850,616
Receivables	4,647,418
Total Current Assets	8,498,034
Noncurrent:	
Land and construction in progress	945,000
Capital assets, net of accumulated depreciation	65,637,959
Total Noncurrent Assets	66,582,959
Total Assets	75,080,993
Deferred Outflows of Resources	
Related to pensions	3,839,231
Related to OPEB	26,551,609
Total Deferred Outflows of Resources	30,390,840
Total Assets and Deferred Outflows of Resources	105,471,833
Liabilities	
Current:	
Warrants payable	778,670
Accrued payroll and related liabilities	5,874,667
Accrued interest on bonds payable	145,092
Current portion of bonds payable	1,935,000
Total Current Liabilities	8,733,429
Noncurrent:	
Bonds payable, net of current portion	11,315,000
Compensated absences	258,600
Net pension liability	29,739,068
Net OPEB liability	173,218,164
Total Noncurrent Liabilities	214,530,832
Total Liabilities	223,264,261
Deferred Inflows of Resources	
Related to pensions	220,458
Related to OPEB	7,774,265
Total Deferred Inflows of Resources	7,994,723
Total Liabilities and Deferred Inflows of Resources	231,258,984
Net Position	
Net investment in capital assets	53,333,526
Restricted	485,764
Unrestricted	(179,606,441)
Total Net Position	\$ (125,787,151)

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

WACHUSETT REGIONAL SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2019

		<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
Administration	\$ 2,237,557	\$ -	\$ -	\$ (2,237,557)
Instruction	73,438,700	1,515,645	20,401,199	(51,521,856)
Other school services	11,650,478	1,769,448	569,717	(9,311,313)
Operation and maintenance	6,661,447	-	-	(6,661,447)
Fixed charges	30,424,604	-	-	(30,424,604)
Programs with other districts	6,723,957	-	-	(6,723,957)
Interest	560,953	-	-	(560,953)
Depreciation	<u>2,272,441</u>	<u>-</u>	<u>-</u>	<u>(2,272,441)</u>
Total Governmental Activities	\$ <u>133,970,137</u>	\$ <u>3,285,093</u>	\$ <u>20,970,916</u>	(109,714,128)
General Revenues				
Assessments to members				62,670,743
Grants and contributions not restricted to specific programs				30,616,170
Investment income				102,387
Miscellaneous				<u>286,056</u>
Total General Revenues				<u>93,675,356</u>
Change in Net Position				(16,038,772)
Net Position				
Beginning of Year				<u>(109,748,379)</u>
End of Year				\$ <u>(125,787,151)</u>

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

WACHUSETT REGIONAL SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and short-term Investments	\$ 3,600,049	\$ 250,567	\$ 3,850,616
Receivables	3,362,610	1,284,808	4,647,418
Due from other funds	<u>589,149</u>	<u>-</u>	<u>589,149</u>
Total Assets	\$ <u>7,551,808</u>	\$ <u>1,535,375</u>	\$ <u>9,087,183</u>
Liabilities			
Warrants payable	\$ 318,775	\$ 459,895	\$ 778,670
Accrued payroll and related liabilities	5,874,667	-	5,874,667
Due to other funds	<u>-</u>	<u>589,149</u>	<u>589,149</u>
Total Liabilities	6,193,442	1,049,044	7,242,486
Fund Balances			
Restricted	-	486,331	486,331
Assigned	57,315	-	57,315
Unassigned	<u>1,301,051</u>	<u>-</u>	<u>1,301,051</u>
Total Fund Balances	<u>1,358,366</u>	<u>486,331</u>	<u>1,844,697</u>
Total Liabilities and Fund Balances	\$ <u>7,551,808</u>	\$ <u>1,535,375</u>	\$ <u>9,087,183</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, 2019

Governmental Fund Balances	\$ 1,844,697
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	66,582,959
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(145,092)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds.	
Bonds payable	(13,250,000)
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.	(26,120,295)
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.	(154,440,820)
Other	<u>(258,600)</u>
Net Position of Governmental Activities	<u>\$ (125,787,151)</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, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Assessments to members	\$ 62,670,743	\$ -	\$ 62,670,743
Intergovernmental	38,927,445	5,781,871	44,709,316
Charges for services	-	3,285,093	3,285,093
Investment income	100,697	1,690	102,387
Miscellaneous	251,719	34,337	286,056
Total Revenues	101,950,604	9,102,991	111,053,595
Expenditures			
Current:			
Administration	2,237,557	-	2,237,557
Instruction	62,975,549	3,871,181	66,846,730
Other school services	8,398,317	3,252,161	11,650,478
Operation and maintenance	6,578,553	118,369	6,696,922
Fixed charges	15,635,246	49,250	15,684,496
Programs with other districts	3,805,809	2,918,148	6,723,957
Debt service:			
Principal	1,895,000	-	1,895,000
Interest	578,856	-	578,856
Total Expenditures	102,104,887	10,209,109	112,313,996
Excess (deficiency) of revenues over expenditures	(154,283)	(1,106,118)	(1,260,401)
Other Financing Sources (Uses)			
Transfers in	-	250,000	250,000
Transfers out	(250,000)	-	(250,000)
Total Other Financing Sources (Uses)	(250,000)	250,000	-
Change in fund balance	(404,283)	(856,118)	(1,260,401)
Fund Equity, at Beginning of Year	1,762,649	1,342,449	3,105,098
Fund Equity, at End of Year	\$ 1,358,366	\$ 486,331	\$ 1,844,697

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, 2019

Net Change in Fund Balances - Total Governmental Funds	\$ (1,260,401)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital asset purchases	285,475
Depreciation	(2,272,441)

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	1,895,000
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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 net pension liability and related deferred outflows/inflows of resources	(2,059,516)
Change in net OPEB obligation and related deferred outflows/inflows of resources	(12,680,592)
Other	<u>53,703</u>

Change in Net Position - Governmental Activities	\$ <u>(16,038,772)</u>
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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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues and Other Sources				
Assessments to members	\$ 62,670,743	\$ 62,670,743	\$ 62,670,743	\$ -
Intergovernmental	30,936,708	30,936,708	30,616,170	(320,538)
Investment income	12,750	12,750	100,697	87,947
Miscellaneous	439,250	439,250	251,719	(187,531)
Use of fund balance	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Total Revenues and Other Sources	94,459,451	94,459,451	94,039,329	(420,122)
Expenditures				
Administration	2,191,698	2,235,306	2,234,852	454
Instruction	55,445,462	54,915,103	54,655,381	259,722
Other school services	8,580,947	8,445,847	8,397,997	47,850
Operation and maintenance	6,458,304	6,499,308	6,446,120	53,188
Fixed charges	14,940,844	15,501,691	15,588,572	(86,881)
Programs with other districts	4,118,340	4,138,340	3,858,115	280,225
Debt service	<u>2,473,856</u>	<u>2,473,856</u>	<u>2,473,856</u>	<u>-</u>
Total Expenditures	<u>94,209,451</u>	<u>94,209,451</u>	<u>93,654,893</u>	<u>554,558</u>
Excess (deficiency) of Revenues Over Expenditures	250,000	250,000	384,436	134,436
Other Financing Uses				
Transfer out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>134,436</u>	\$ <u>134,436</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, 2019

	OPEB <u>Trust Fund</u>	Private Purpose Trust Funds - <u>Scholarships</u>	Agency <u>Funds</u>
Assets			
Cash and short term investments	\$ <u>10,377</u>	\$ <u>201,910</u>	\$ <u>481,800</u>
Total Assets	10,377	201,910	481,800
Liabilities			
Warrants payable	-	-	28,864
Due to student organizations	<u>-</u>	<u>-</u>	<u>452,936</u>
Total Liabilities	<u>-</u>	<u>-</u>	\$ <u>481,800</u>
Net Position			
Restricted for OPEB purposes	10,377	-	
Restricted for other purposes	<u>-</u>	<u>201,910</u>	
Total Net Position	\$ <u>10,377</u>	\$ <u>201,910</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, 2019

	OPEB <u>Trust Fund</u>	Private Purpose Trust Funds - <u>Scholarships</u>
Additions		
Contributions	\$ 3,172,824	\$ 8,000
Investment Income	<u>403</u>	<u>1,958</u>
Total Additions	3,173,227	9,958
Deductions		
Employee benefits	3,172,864	-
Awards and scholarships	<u>-</u>	<u>3,250</u>
Total Deductions	<u>3,172,864</u>	<u>3,250</u>
Net Increase	363	6,708
Net Position		
Beginning of Year	<u>10,014</u>	<u>195,202</u>
End of Year	\$ <u><u>10,377</u></u>	\$ <u><u>201,910</u></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:

A. 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 2019, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. 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.

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

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, 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.

D. 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".

E. 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).

F. 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
Machinery and Equipment	5 - 10

G. 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.

H. 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.

I. 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.

J. 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

A. 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.

B. 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.

C. 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</u>	<u>Expenditures</u>	<u>Other Financing Sources/Uses</u>
GAAP basis	\$ 101,950,604	\$ 102,104,887	\$ (250,000)
Record use of fund balance as a funding source	400,000	-	-
Add end-of-year appropriation carryforwards	-	57,315	-
Reverse prior year appropriation carryforwards	-	(196,034)	-
Reverse State contributions to MTRS	<u>(8,311,275)</u>	<u>(8,311,275)</u>	<u>-</u>
Budgetary Basis	\$ <u>94,039,329</u>	\$ <u>93,654,893</u>	\$ <u>(250,000)</u>

D. 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, 2019, the assessments were as follows:

Holden	\$ 28,087,047
Paxton	6,313,461
Princeton	4,863,870
Rutland	12,062,627
Sterling	<u>11,343,738</u>
Total	\$ <u>62,670,743</u>

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 60% 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, 2019, the District's bank balance was categorized as follows:

FDIC/DIF/NCUA	\$ 980,827
State pool	2,671,117
Uninsured or uncollateralized	<u>1,751,852</u>
Total	<u>\$ 5,403,796</u>

4. Receivables

The receivable balance in the general fund represents late state aid, which was received in early July 2019. The receivable balance in other funds is comprised primarily of reimbursements requested from Federal and State agencies for expenditures incurred in fiscal year 2019.

5. Interfund Receivable/Payables Fund Accounts

Although self-balancing funds are maintained, most transactions flow through the general funds. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. As of June 30, 2020, \$589,149 was due from the Special Revenue Fund to the General Fund as a result of outstanding grant reimbursements due to the District.

6. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, being depreciated:				
Buildings	\$ 90,755,709	\$ -	\$ -	\$ 90,755,709
Machinery and equipment	<u>38,142</u>	<u>35,475</u>	<u>-</u>	<u>73,617</u>
Total Capital Assets, Being Depreciated	90,793,851	35,475	-	90,829,326
Less accumulated depreciation for:				
Buildings	(22,880,784)	(2,268,893)	-	(25,149,677)
Machinery and equipment	<u>(38,142)</u>	<u>(3,548)</u>	<u>-</u>	<u>(41,690)</u>
Total Accumulated Depreciation	<u>(22,918,926)</u>	<u>(2,272,441)</u>	<u>-</u>	<u>(25,191,367)</u>
Total Capital Assets, Being Depreciated, net	67,874,925	(2,236,966)	-	65,637,959
Capital assets, not being depreciated:				
Land	695,000	-	-	695,000
Construction in progress	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Total Capital Assets, Not Being Depreciated	<u>695,000</u>	<u>250,000</u>	<u>-</u>	<u>945,000</u>
Governmental Activities Capital Assets, Net	<u>\$ 68,569,925</u>	<u>\$ (1,986,966)</u>	<u>\$ -</u>	<u>\$ 66,582,959</u>

7. 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.

8. Long-Term Debt

A. 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:

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 06/30/19
<u>Governmental Activities:</u>			
2014 State qualified refunding bonds	12/01/23	1.50 - 4.00%	\$ 6,130,000
2015 State qualified refunding bonds	07/15/24	2.00 - 4.00%	1,360,000
2010 Multipurpose bonds	10/15/26	2.50 - 4.25%	940,000
2009 Multipurpose bonds	08/15/28	3.12 - 4.50%	3,050,000
2011 Multipurpose bonds	01/15/30	3.00 - 5.25%	<u>1,770,000</u>
Total			<u>\$ 13,250,000</u>

B. Future Debt Service

The annual principal payments to retire all general obligation bonds outstanding as of June 30, 2019 are as follows:

Fiscal Year	Principal	Interest	Total
2020	\$ 1,935,000	\$ 392,106	\$ 2,327,106
2021	1,990,000	425,731	2,415,731
2022	2,040,000	346,106	2,386,106
2023	2,095,000	264,088	2,359,088
2024	2,160,000	180,009	2,340,009
2025-2030	<u>3,030,000</u>	<u>365,483</u>	<u>3,395,483</u>
Total	<u>\$ 13,250,000</u>	<u>\$ 1,973,523</u>	<u>\$ 15,223,523</u>

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

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2019, the following changes occurred in long-term liabilities (in thousands):

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion 06/30/19
Governmental Activities						
Bonds payable	\$ 15,145	\$ -	\$ (1,895)	\$ 13,250	\$ (1,935)	\$ 11,315
Compensated absences	294	-	(35)	259	-	259
Net pension liability	27,048	2,691	-	29,739	-	29,739
Net OPEB liability	<u>135,496</u>	<u>37,722</u>	<u>-</u>	<u>173,218</u>	<u>-</u>	<u>173,218</u>
Total	<u>\$ 177,983</u>	<u>\$ 40,413</u>	<u>\$ (1,930)</u>	<u>\$ 216,466</u>	<u>\$ (1,935)</u>	<u>\$ 214,531</u>

9. 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.

10. 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, 2019:

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. The District does not have any funds that meet this criteria.

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. This fund balance classification includes the District's grant and revolving funds and the remaining funds from bonded projects.

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. The District does not have any funds that meet this criteria.

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.

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

The following is a breakdown of the District's fund balances at June 30, 2019:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted:			
Grants and revolving funds	\$ -	\$ 485,764	\$ 485,764
Bonded projects	-	567	567
Total Restricted	-	486,331	486,331
Assigned:			
Encumbrances	57,315	-	57,315
Total Assigned	57,315	-	57,315
Unassigned:			
General Fund	1,301,051	-	1,301,051
Total Unassigned	1,301,051	-	1,301,051
Total Fund Balances	\$ 1,358,366	\$ 486,331	\$ 1,844,697

11. 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.

A. 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 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.

Participant Retirement Benefits

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.

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 Massachusetts 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 100%, 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.

There are four classes of membership in the retirement system, but one of these classes, Group 3, is made up exclusively of the Massachusetts State Police. The other three classes are as follows:

- Group 1 – General employees, including clerical, administrative, technical, and all other employees not otherwise classified.
- Group 2 – Certain specified hazardous duty positions.
- Group 4 – Police officers, firefighters, and other specified hazardous positions.

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.

Methods of Payment

A member may elect to receive his or her retirement allowance in one of three forms of payment as follows:

- Option A – Total annual allowance, payable in monthly installments, commencing at retirement and terminating at the members death.
- Option B – A reduced annual allowance, payable in monthly installments, commencing at retirement and terminating at the death of the member, provided however, that if the total amount of the annuity portion received by the member is less than the amount of his or her accumulated deductions, including interest, the difference or balance of his accumulated deductions will be paid in a lump sum to the retiree's beneficiary or beneficiaries of choice.
- Option C – A reduced annual allowance, payable in monthly installments, commencing at retirement. At the death of the retired employee, 2/3 of the allowance is payable to the member's designated beneficiary (who may be the spouse, or former spouse who has not remarried, child, parent, sister, or brother of the employee) for the life of the beneficiary. For members who retired on or after January 12, 1988, if the beneficiary pre-deceases the retiree, the benefit payable increases (or "pops up" to Option A) based on the factor used to determine the Option C benefit at retirement. For members who retired prior to January 12, 1988, if the System has accepted Section 288 of Chapter 194 of the Acts of 1998 and the beneficiary pre-deceases the retiree, the benefit payable "pops up" to Option A in the same fashion. The Option C became available to accidental disability retirees on November 7, 1996.

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, 50, or 100% 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.

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, 2019 was \$1,825,956, which was equal to its annual required contribution.

B. 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.

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

At June 30, 2019, the District reported a liability of \$29,739,068 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018, rolled forward to the measurement date of December 31, 2018. 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, 2018, the District's proportion was 3.2797%.

For the year ended June 30, 2019, the District recognized pension expense of \$3,885,472. In addition, the District reported deferred outflows of resources and deferred (inflows) of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Differences between expected and actual experience	\$ 131,818	\$ (220,458)
Changes in assumptions	1,847,868	-
Net difference between pension projected and actual pension investment earnings	1,118,873	-
Changes in proportion and differences between pension contributions and proportionate share of contributions	<u>740,672</u>	<u>-</u>
Total	<u>\$ 3,839,231</u>	<u>\$ (220,458)</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:	
2020	\$ 1,163,594
2021	882,006
2022	878,581
2023	773,518
2024	<u>(78,926)</u>
Total	\$ <u>3,618,773</u>

D. Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

COLA: 3% of the first \$14,000

Salary increases: 4.25% - 7% per year, depending on Group

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, 2018 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	39.00%	4.75%
Fixed income	23.00%	2.28%
Private equity	13.00%	8.15%
Real estate	10.00%	3.43%
Timber/natural resources	4.00%	4.00%
Portfolio completion strategies	<u>11.00%</u>	3.76%
Total	<u>100.00%</u>	

E. 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.

F. 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%, 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 or 1 percentage-point higher than the current rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<u>6.75%</u>	<u>7.75%</u>	<u>8.75%</u>
\$ 35,822,562	\$ 29,739,068	\$ 24,599,760

G. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report.

12. Massachusetts Teachers' Retirement System (MTRS)

A. 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.

B. 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 3-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last 5 years or any 5 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 10 years of creditable service. A superannuation retirement allowance may be received upon the completion of 20 years of creditable service or upon reaching the age of 55 with 10 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.

C. 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

D. Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of January 1, 2018 rolled forward to June 30, 2018. This valuation used the following assumptions:

- (a) 7.35% 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 White Collar Healthy Annuitant table projected generationally with Scale MP-2016 (gender distinct).

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, 2018 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	39.0%	5.0%
Portfolio completion strategies	13.0%	3.7%
Core fixed income	12.0%	0.9%
Private equity	12.0%	6.6%
Real estate	10.0%	3.8%
Value added fixed income	10.0%	3.8%
Timber/natural resources	4.0%	3.4%
Total	<u>100.0%</u>	

E. Discount Rate

The discount rate used to measure the total pension liability was 7.35%. 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.

F. 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 1 percentage-point lower or 1 percentage-point higher than the current discount rate (amounts in thousands):

<u>1% Decrease</u> <u>(6.35%)</u>	<u>Current Discount</u> <u>Rate (7.35%)</u>	<u>1% Increase</u> <u>(8.35%)</u>
\$ 29,482,300	\$ 23,711,289	\$ 18,771,300

G. 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.

H. District Proportions

In fiscal year 2018 (the most recent measurement period), the Commonwealth's proportionate share of the MTRS' collective net pension liability was approximately \$150 million, based on a proportionate share of 0.632140%. As required by GASB 68, the District has recognized its portion of the Commonwealth's contribution of approximately \$8.3 million as both a revenue and expenditure in the General Fund, and its portion of the collective pension expense of approximately \$15.2 million as both a revenue and expense in the governmental activities.

13. 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 a single-employer defined benefit OPEB Trust Fund to provide funding for future employee health care costs. The OPEB Trust Fund does not issue a stand-alone financial report.

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, 2019.

A. 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, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	475
Active employees	<u>992</u>
Total	<u>1,467</u>

B. Investments

The OPEB trust fund assets are not invested as of June 30, 2019.

Rate of Return. For the year ended June 30, 2019, the annual money-weighted rate of return on investments, net of investment expense was 3.57%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

C. Actuarial Assumptions

The net OPEB liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.6%	
Investment rate of return	6.75%	compounded annually, net of fees
Municipal bond rate/discount rate	3.5%	
Healthcare cost trend rates	8.0%	for 2018 to an ultimate rate of 3.90% as of 2024
Retiree's share of benefit-related costs	40%	medical
	50%	life
Participation rate	80%	medical
	85%	life

Post-retirement mortality rates for general employees were based on the RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally using scale MP- 2018.

Pre-retirement mortality rates for general employees are based on the RP-2014 Blue Collar Employees Table projected generationally using scale MP-2018.

Post-retirement mortality rates for teachers are based on the RP-2014 White Collar Mortality Table, base year 2014, projected with generational mortality improvement using scale MP-2016.

Pre-retirement mortality rates for teachers are based on the RP-2014 White Collar Mortality Table, base year 2014, projected with generational mortality improvement using scale MP-2016.

The discount rate used to measure the net OPEB liability was 3.50%, based on the Bond Buyer 20-Bond GO Index published on June 27, 2019. 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.

D. Target Allocations

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic/geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2019 are summarized in the following table.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic equity	30.00%	5.92%
Domestic bond	25.00%	3.69%
International equity	15.00%	2.73%
Alternatives	20.00%	3.50%
International bond	10.00%	3.80%
Cash and equivalents	0.00%	0.00%
Total	<u>100.00%</u>	

E. Discount Rate

The discount rate used to measure the net OPEB liability was 3.5%. 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.

F. Net OPEB Liability

The components of the net OPEB liability, measured as of June 30, 2019, were as follows:

Total OPEB liability	\$ 173,228,541
Plan fiduciary net position	<u>10,377</u>
Net OPEB liability	\$ <u>173,218,164</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.01%

G. Changes in the Net OPEB Liability

The following summarizes the changes in the net OPEB liability for the past year:

		Increase (Decrease)	
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$ 135,506,124	\$ 10,019	\$ 135,496,105
Changes for the year:			
Service cost	7,253,067	-	7,253,067
Interest	5,463,387	-	5,463,387
Contributions - employer		3,172,824	(3,172,824)
Net investment income	-	358	(358)
Differences between expected and actual experience	(3,038,565)	-	(3,038,565)
Changes in assumptions or other inputs	31,217,352	-	31,217,352
Benefit payments	<u>(3,172,824)</u>	<u>(3,172,824)</u>	<u>-</u>
Net Changes	<u>37,722,417</u>	<u>358</u>	<u>37,722,059</u>
Balances at June 30, 2019	\$ <u>173,228,541</u>	\$ <u>10,377</u>	\$ <u>173,218,164</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87% in fiscal year 2018 to 3.50% in fiscal year 2019.

H. 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 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
\$209,510,820	\$173,218,164	\$145,186,103

I. 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 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

1% Decrease (7.0%)	Current Healthcare Cost Trend Rates (8.0%)	1% Increase (9.0%)
\$139,842,142	\$173,218,164	\$221,305,867

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

For the year ended June 30, 2019, the District recognized OPEB expense of \$15,853,416. At June 30, 2019, the District reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Difference between expected and actual experience	\$ 528	\$ (2,584,370)
Change in assumptions	26,551,081	(5,189,895)
Total	<u>\$ 26,551,609</u>	<u>\$ (7,774,265)</u>

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

<u>Year ended June 30:</u>	
2020	\$ 3,137,713
2021	3,137,713
2022	3,137,713
2023	3,137,641
2024	3,320,233
Thereafter	<u>2,906,331</u>
Total	\$ <u>18,777,344</u>

14. Commitments and Contingencies

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.

15. Subsequent Events

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our students served by the District, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

Capital lease

In July 2019 the District entered into a lease to finance a portion of a turf field at the High School. The amount financed is \$189,155 and total lease payments over the three year repayment period is \$207,802.

WACHUSETT REGIONAL SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (GASB 68)
JUNE 30, 2019
(Unaudited)

Worcester Regional Retirement System						
Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2019	December 31, 2018	3.26%	\$ 29,739,068	\$ 9,287,357	320.2%	43.1%
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								
Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the District	Total Net Pension Liability Associated with the District	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2019	June 30, 2018	0.632140%	\$ -	\$ 149,888,653	\$ 149,888,653	\$ 44,394,345	0%	54.84%
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
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)
JUNE 30, 2019
(Unaudited)

Worcester Regional Retirement System						
Fiscal Year	Measurement Date	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2019	December 31, 2018	\$ 1,825,956	\$ 1,825,956	\$ -	\$ 9,287,357	20%
June 30, 2018	December 31, 2017	\$ 1,678,385	\$ 1,678,385	\$ -	\$ 11,159,876	15%
June 30, 2017	December 31, 2016	\$ 1,425,736	\$ 1,425,736	\$ -	\$ 12,325,281	12%
June 30, 2016	December 31, 2015	\$ 1,359,653	\$ 1,359,653	\$ -	\$ 10,975,602	12%
June 30, 2015	December 31, 2014	\$ 1,298,737	\$ 1,298,737	\$ -	\$ 10,553,463	12%

Massachusetts Teachers' Retirement System						
Fiscal Year	Measurement Date	Contractually Required Contribution Provided by Commonwealth	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2019	June 30, 2018	\$ 8,311,275	\$ 8,311,275	\$ -	\$ 44,394,345	19%
June 30, 2018	June 30, 2017	\$ 8,204,027	\$ 8,204,027	\$ -	\$ 44,800,000	18%
June 30, 2017	June 30, 2016	\$ 7,261,380	\$ 7,261,380	\$ -	\$ 44,800,000	16%
June 30, 2016	June 30, 2015	\$ 6,572,392	\$ 6,572,392	\$ -	\$ 41,000,000	16%
June 30, 2015	June 30, 2014	\$ 6,112,644	\$ 6,112,644	\$ -	\$ 40,000,000	15%

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

REQUIRED SUPPLEMENTARY INFORMATION

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

(Unaudited)

	2019	2018	2017
Total OPEB Liability			
Service cost	\$ 7,253,067	\$ 7,593,739	\$ 9,091,033
Interest on unfunded liability - time value of money	5,463,387	4,989,178	4,278,911
Difference between expected and actual experience	(3,038,565)	-	-
Change in assumptions and other inputs	31,217,352	(7,338,921)	(19,679,264)
Benefit payments, including refunds of member contributions	<u>(3,172,824)</u>	<u>(3,013,387)</u>	<u>(2,922,743)</u>
Net Change in Total OPEB Liability	37,722,417	2,230,609	(9,232,063)
Total OPEB Liability - Beginning	<u>135,506,124</u>	<u>133,275,515</u>	<u>142,507,578</u>
Total OPEB Liability - Ending (a)	\$ <u>173,228,541</u>	\$ <u>135,506,124</u>	\$ <u>133,275,515</u>
Plan Fiduciary Net Position			
Contributions - employer	3,172,824	3,023,387	2,922,743
Net investment income	358	19	-
Benefit payments, including refunds of member contributions	<u>(3,172,824)</u>	<u>(3,013,387)</u>	<u>(2,922,743)</u>
Net Change in Plan Fiduciary Net Position	358	10,019	-
Plan Fiduciary Net Position - Beginning	<u>10,019</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Ending (b)	\$ <u>10,377</u>	\$ <u>10,019</u>	\$ <u>-</u>
Net OPEB Liability - Ending (a - b)	\$ <u>173,218,164</u>	\$ <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
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF NET OPEB LIABILITY, CONTRIBUTIONS AND INVESTMENT RETURNS (GASB 74 AND GASB 75)

(Unaudited)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Schedule of Net OPEB Liability			
Total OPEB liability	\$ 173,228,541	\$ 135,506,124	\$ 133,275,515
Plan fiduciary net position	<u>(10,377)</u>	<u>(10,019)</u>	<u>-</u>
Net OPEB liability	<u>\$ 173,218,164</u>	<u>\$ 135,496,105</u>	<u>\$ 133,275,515</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 0.01%	 0.01%	 0.00%
 Schedule of Contributions	 <u>2019</u>	 <u>2018</u>	 <u>2017</u>
Actuarially determined contribution	\$ 15,245,531	\$ 15,185,148	\$ 13,378,565
Contributions in relation to the actuarially determined contribution	<u>(3,172,824)</u>	<u>(3,023,387)</u>	<u>(2,922,743)</u>
Contribution deficiency (excess)	<u>12,072,707</u>	<u>12,161,761</u>	<u>10,455,822</u>
 Schedule of Investment Returns	 <u>2019</u>	 <u>2018</u>	 <u>2017</u>
Annual money weighted rate of return, net of investment expense	3.57%	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.

Management Letter and Districts Response to Management Letter

Wachusett Regional School District

Management Letter

For the Year Ended June 30, 2019

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101 Munson Street
Suite 120
Greenfield, MA 01301
(413)773-5405 phone
(413)773-7304 fax
melansonheath.com

Additional Offices:

Nashua, NH
Manchester, NH
Andover, MA
Ellsworth, ME

To the School Committee
Wachusett Regional School District

In planning and performing our audit of the basic financial statements of the Wachusett Regional School District (the District) as of and for the year ended June 30, 2019, 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, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

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

During our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The District's written responses to our comments and suggestions have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance, including those overseeing the financial reporting process, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Melanoon Heath

June 30, 2020

CURRENT YEAR ISSUES:

1. IMPROVE CONTROLS OVER VENDOR INVOICE PROCESSING

During our review of invoices charged to the fiscal year 2019 general ledger, we noted the following issues:

- Warrants are signed by the Director of Finance and the School Committee. We noted one instance where the warrant was only signed by the School Committee.
- Seven of the forty invoices reviewed were not approved for payment with a signature or initials on the invoice. All of the invoices were for typical monthly bills such as electric and telephone. In addition, there was no invoice submitted to support the payment for the postage meter.
- One invoice was only approved for payment by the same individual who made the payment.

We recommend that all warrants be signed by the Director of Finance before processing. We also recommend that all invoices be approved by an authorized individual, who is not involved in the purchasing process, prior to payment.

District Response:

The WRSD will create a new Warrant Schedule. The Warrant will be closed several days in advance of the Warrant date. The Director of Business and Finance will review the Warrant in detail prior to the Warrant date. Also, the assistant to the Director of Business and Finance will review/audit the completed Warrants on a monthly basis to insure all signatures have been secured. This person was selected because she has no part in the Warrant payment process.

2. UPDATE FEDERAL GRANTS MANUAL

The District's EDGAR manual which documents policies and procedures related to federal grants contains some outdated thresholds for procurement. The threshold for soliciting quotes should be for purchases between \$10,000 - \$49,999. The threshold for sealed bids or proposals should be \$50,000.

We recommend that the District's EDGER manual be updated to reflect the proper thresholds.

District Response:

The WRSD will update the procurement thresholds as noted in the auditor's report.

3. REVIEW OPEN BANK ACCOUNTS

The District maintains approximately 65 bank accounts. While some activities are required to be maintained in separate accounts in order to separately track funds or allocate interest, most are not. The maintenance, monitoring and reconciling of so many accounts is a tedious and time-consuming process.

We recommend the District consider closing accounts that are not required to be maintained separately and consolidate like accounts into one. Reducing the number of open bank accounts would increase efficiencies and would reduce the amount of time needed to reconcile and maintain so many accounts.

District Response:

The WRSD will review all existing accounts and will consolidate where possible.

**FY19 Current Year Issues to WRSD Audit
Issue and District Response to Management Letter
for Period Ending June 30, 2019
July 13, 2020**

ISSUE: IMPROVE CONTROLS OVER VENDOR INVOICE PROCESSING

DISTRICT RESPONSE: The WRSD will create a new Warrant Schedule. The Warrant will be closed several days in advance of the Warrant date. The Director of Business and Finance will review the Warrant in detail prior to the Warrant date. Also, the assistant to the Director of Business and Finance will review/audit the completed Warrants on a monthly basis to insure all signatures have been secured. This person was selected because she has no part in the Warrant payment process.

ISSUE: UPDATE FEDERAL GRANTS MANUAL

DISTRICT RESPONSE: The WRSD will update the procurement thresholds as noted in the auditor's report.

ISSUE: REVIEW OPEN BANK ACCOUNTS

DISTRICT RESPONSE: The WRSD will review all existing accounts and will consolidate where possible.

FY19 Audit of Student Activity Accounts

WACHUSETT REGIONAL SCHOOL DISTRICT

**Independent Accountants' Report On Applying
Agreed-Upon Procedures in Accordance
with the Massachusetts Department of
Elementary and Secondary Education Agreed
Upon Procedures and Audit Guidelines:
Student Activity Funds**

For the Period Ended June 30, 2018 and June 30, 2019

101 Munson Street
Suite 120
Greenfield, MA 01301
(413)773-5405 phone
(413)773-7304 fax
melansonheath.com

Additional Offices:

Nashua, NH
Manchester, NH
Andover, MA
Ellsworth, ME

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES IN ACCORDANCE WITH THE
MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
AGREED-UPON PROCEDURES AND AUDIT GUIDELINES:
STUDENT ACTIVITY FUNDS

To the School Committee
Wachusett Regional School District

We have performed the procedures enumerated below, which were agreed to by the School Committee and management of the Wachusett Regional School District (the District), solely to assist the School Committee in evaluating the District's assertion that it has complied with the requirements set forth in the Massachusetts Department of Elementary and Secondary Education's (DESE) Agreed-Upon Procedures and Audit Guidelines: Student Activity Funds. The District's management is responsible for compliance with these guidelines. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

We performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's Agreed-Upon Procedures and Audit Guidelines: Student Activity Funds to the student activity fund records maintained at the District for the years ended June 30, 2018 and June 30, 2019. We have listed noncompliance with DESE's guidelines in the accompanying Schedule of Findings.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the financial statements of the District's student activity funds. Accordingly, we do not express such an opinion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the School Committee and management of the District and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Melanson Heath

June 9, 2020

SCHEDULE OF FINDINGS

1. Adopt Certain School Committee Policies and Procedures for Student Activity Funds

Applicable DESE Guideline Step: 1.A, 1.B, 1.C, 4.A, 5.A, 6.A, 6.B, 6.C, 7.A

The School Committee has not adopted certain policies and procedures for student activity funds in accordance with DESE guidelines. Policies and procedures should include specific language to address the following:

- Approval of the Principal's designee(s) to operate and control student activity accounts.
- Disposition of balances in graduated class accounts, inactive accounts, and remediation of deficit accounts.
- Establishment of periodic reporting and reconciliation processes, including bank account reconciliations to student activity fund balances.
- Written verification of activity balances from advisors at least semiannually.
- Receipts process, including a standard receipts form, and turnover and deposit requirements.
- Disbursement process, including a standard disbursement approval form and procurement process.
- Reimbursements to individuals, including reimbursements when personal credit cards are used that accrue "reward" benefits.
- Prohibition of disbursements that personally benefit advisors and school staff.
- Commission or revenue sharing receipt procedures and distribution of undesignated receipts.
- Approval annually of new and existing student activity funds, including specific fund sources and the objective/mission for each activity fund.
- Student travel, including authorization, method of payment, and final accountability.
- Establishment of sources and uses for the Principal's activity account that are DESE allowable.
- Policies and procedures that require a segregation of duties.

Recommendation

The School Committee should adopt student activity fund policies and procedures noted above, in accordance with DESE's guidelines.

2. Improve Reporting of Individual Student Activity Accounts

Applicable DESE Guideline Step: 1.B, 1.C, 1.D, 4.A, 5.A, 6.A, 6.B, 6.C

The District cannot create reports to show balances for individual student activity accounts at each school. As a result, testing of graduated class accounts, inactive accounts, and account balances in deficit could not be performed.

Recommendation

The District should improve the reporting of student activity accounts so that reports can be created to show individual balances for accounts at each school.

3. Maintain Allowable Student Activity Accounts

Applicable DESE Guideline Step: 1.C, 6.A, 6.B, 6.C

During testing of student activity accounts, it was noted that all activities may not be raised by the students and expended by those students for their benefit and, therefore, may not qualify as a student activity funds under DESE guidelines.

Recommendation

The District should review the following accounts to determine if they would be more accurately accounted for as revolving or scholarship trust funds:

- PC – Office Water Club
- PC – Magazine Drive
- WRHS – Fitzgerald
- WRHS – Bradshaw

4. Conduct Annual Audits of Student Activity Funds in Accordance with DESE Guidelines

Applicable DESE Guideline Step: 2.A

The District has not performed annual audits of student activity funds in accordance with DESE Guidelines.

Recommendation

In accordance with DESE's guidelines, there should be an annual audit performed for student activity funds. An audit performed by an independent audit firm should be performed at least once every three years for those funds with activities greater than \$25,000. In intervening years, the audit may be performed by a responsible individual who is independent of the student activity funds. As a result of these audits, an audit report (in accordance with DESE's guidelines) must be issued.

5. Improve Controls Over Replenishments

Applicable DESE Guideline Step: 2.A

During testing of replenishments, it was noted that request for replenishment forms were only signed by the preparer and not a second individual.

Recommendation

Requests for replenishment should be signed by both the preparer and the approver.

6. Improve Student Activity Fund Reconciliation Procedures

Applicable DESE Guideline Step: 3.A

Although bank reconciliations are performed monthly, the reconciliations are not signed by both the preparer and reviewer, nor is a list of individual fund balances included with the reconciliation.

Recommendation

Reconciliations should be performed at least quarterly, should be signed by both the preparer and reviewer, and include a reconciliation to individual student activity fund balances.

7. Improve Controls over Receipts

Applicable DESE Guideline Step: 4.A

The following issues were identified from the testing of receipts:

- Documentation lacked evidence that receipts were turned over within 24 hours of collection.
- Advisors did not consistently maintain a copy of the turnover form and supporting documentation.
- Copies of deposit slips were not consistently maintained.
- Support was not provided for cash collections, including student rosters, attendance logs, or pre-numbered receipts.
- Schedule of Receipt forms were not consistently signed by the appropriate advisor and/or the student activity bookkeeper.

Recommendation

All turnover forms should be pre-numbered, and the pre-numbered form should be signed by the preparer. A copy of the form should be maintained in the advisors' records.

In addition, all student activity receipts should be turned over to the Principal, or Principal's designee, within one day, or the next business day, after collection. The receipts turned over should be deposited within one week of the turnover. All deposit slips should be maintained with the student activity records.

Further, all money turned over as student activity receipts should be eligible student activity receipts and should be deposited separately based on the revenue source. Each deposit should be traceable back to pre-numbered receipts, tickets, or attendance logs.

8. Improve Controls over Disbursements and Travel

Applicable DESE Guideline Step: 3.A, 5.A, 7.A

During testing of disbursements, the following issues were noted:

- Disbursements without documented authorization from the advisor or student representative.
- Disbursements with no approval signature from the Principal.
- Checks that had not been signed.
- Ineligible activities noted.
- No travel policy.
- Field trips approved by an administrative employee, not the Principal.
- Statement of final accountability for field trip not signed by both the advisor and the Principal.

- The statement of final accountability for one travel selection did not contain detail for the purpose of the field trip.

Recommendation

The District should implement policies and procedures, including periodic monitoring of transactions, to address the issues noted above which will improve controls over disbursements and reduce risk in this area.

FY19 End of the Year Report (EOYR) Audit



Wachusett Regional School District

**Independent Accountants' Report On Applying
Agreed-Upon Procedures Over Compliance
Applicable To Massachusetts School Districts'
End-Of-Year Financial Report**

For the Year Ended June 30, 2019

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES OVER COMPLIANCE APPLICABLE
TO MASSACHUSETTS SCHOOL DISTRICTS'
END-OF-YEAR FINANCIAL REPORT

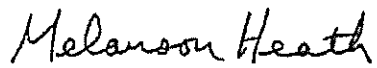
To the School Committee
Wachusett Regional School District

We have performed the procedures enumerated below, which were agreed to by the management of the Wachusett Regional School District (the District) solely to assist the District and the Massachusetts Department of Elementary and Secondary Education (DESE) evaluate the District's assertion that it has complied with the DESE requirements applicable to the preparation and filing of a Massachusetts School Districts' End-of-Year Financial Report. The District's management is responsible for the End-of-Year Financial Report. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

We performed the procedures specified in the Massachusetts Department of Elementary and Secondary Education's Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements to the End-of-Year Financial Report prepared by the District for the fiscal year ended June 30, 2019. We found no instances of noncompliance in applying these agreed-upon procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the End-of-Year Financial Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the District and the DESE and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Melanson Heath". The script is cursive and fluid.

Melanson Heath
April 13, 2020

FY19 Single Audit



WACHUSETT REGIONAL SCHOOL DISTRICT

**Independent Auditors' Reports Pursuant
to Government Auditing Standards
and Uniform Guidance**

For the Year Ended June 30, 2019

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101 Munson Street
Suite 120
Greenfield, MA 01301
(413)773-5405 phone
(413)773-7304 fax
melansonheath.com

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

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To the School Committee
Wachusett Regional School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 30, 2020.

Internal Control Over Financial Reporting

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

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

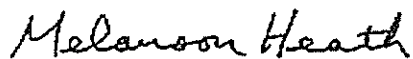
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



June 30, 2020

101 Munson Street
Suite 120
Greenfield, MA 01301
(413) 773-5405 phone
(413) 773-7304 fax
melansonheath.com

Additional Offices:
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON
INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

To the School Committee
Wachusett Regional School District

Report on Compliance for Each Major Federal Program

We have audited the Wachusett Regional School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of School District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial

audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the 's basic financial statements. We issued our report thereon dated June 30, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Melanson Heath

June 30, 2020

WACHUSETT REGIONAL SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

<u>Federal Agency</u>	<u>Cluster</u>	<u>Pass through</u>	<u>Federal</u>	
<u>Federal Office</u>		<u>Identifying</u>	<u>CFDA</u>	<u>Federal</u>
<u>Pass through Agency</u>		<u>Number</u>	<u>Number</u>	<u>Expenditures</u>
<u>Program Title</u>				
<u>U.S. Department of Agriculture</u>				
<u>Child Nutrition Cluster</u>				
<u>Food and Nutrition Service</u>				
Passed Through Massachusetts Department of Elementary and Secondary Education:				
School Breakfast Program	14-134-1	10,553	\$	31,908
National School Lunch Program - Cash Assistance	14-134-1	10,555		510,256
National School Lunch Program - Non-Cash Assistance	14-134-1	10,555		127,400
Total Child Nutrition Cluster				669,564
Total U.S. Department of Agriculture				669,564
<u>U.S. Department of Education</u>				
<u>Office of Elementary and Secondary Education</u>				
Passed Through Massachusetts Department of Elementary and Secondary Education:				
Title I Grants to Local Educational Agencies	305-140424-2019-0775	84,010		235,544
Title I Grants to Local Educational Agencies	305-140424-2018-0775	84,010		10,273
Total Title I Grants to Local Educational Agencies				245,817
English Language Acquisition - Grants to States	180-151761-2019-0775	84,365		15,204
English Language Acquisition - Grants to States	180-151761-2018-0775	84,365		6,376
Total English Language Acquisition - Grants to States Cluster				21,580
Supporting Effective Instruction State Grants	140-148535-2019-0775	84,367		65,550
Supporting Effective Instruction State Grants	140-148535-2018-0775	84,367		52,589
Total Supporting Effective Instruction State Grants				118,139
Student Support and Academic Enrichment Program	309-146866-2019-0775	84,424		30,734
<u>Special Education Cluster</u>				
<u>Office of Special Education and Rehabilitative Services</u>				
Passed Through Massachusetts Department of Elementary and Secondary Education:				
Special Education - Grants to States	240-146359-2019-0775	84,027		1,627,013
Special Education - Grants to States	240-146359-2018-0775	84,027		190,796
Special Education - Preschool Grants	262-233257-2019-0680	84,173		59,598
Total Special Education Cluster				1,877,407
Total U.S. Department of Education				2,293,677
Total Federal Expenditures			\$	2,963,241

The accompanying notes are an integral part of this schedule.

WACHUSETT REGIONAL SCHOOL DISTRICT

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 2. Summary of Significant Accounting Policies

- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- The amounts reported for the National School Lunch Program – Non-Cash Assistance represent the fair value of commodities provided by the Commonwealth.
- The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3. Subrecipients

Of the federal expenditures presented in the Schedule, the District did not provide federal awards to subrecipients.

WACHUSETT REGIONAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ yes ☒ no

Identification of major programs:

CFDA Number(s)

84.027

Name of Federal Program or Cluster

Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

<u>Finding #</u>	<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Current Year Status</u>
2018-001	All Federal Programs	Improve Controls Over Financial Reporting	Satisfactorily Resolved
2018-002	All Federal Programs	Improve Controls Over Disbursements	Satisfactorily Resolved
2018-003	All Federal Programs	Improve Controls Over Receipts	Satisfactorily Resolved
2018-004	All Federal Programs	Document Policies and Procedures Over Federal Awards	Satisfactorily Resolved

SAVINGS

Wachusett Regional School District, Massachusetts
General Obligation State Qualified Refunding Bonds dated October 22, 2020
Current Refunding of August 15, 2008, October 15, 2009 and January 27, 2011

Date	Prior Debt Service	Refunding Debt Service	Refunding Adjustments	Refunding Net Cash Flow	Savings	Annual Savings
01/15/2021	203,100.00	-	168,300.00	168,300.00	34,800.00	-
02/15/2021	52,421.88	-	-	-	52,421.88	-
03/01/2021	-	59,411.64	-	59,411.64	(59,411.64)	-
04/15/2021	14,131.25	-	-	-	14,131.25	-
06/30/2021	-	-	-	-	-	41,341.47
07/15/2021	34,800.00	-	-	-	34,800.00	-
08/15/2021	357,421.88	-	-	-	357,421.88	-
09/01/2021	-	632,900.00	-	632,900.00	(632,900.00)	-
10/15/2021	144,131.25	-	-	-	144,131.25	-
01/15/2022	194,800.00	-	-	-	194,800.00	-
02/15/2022	46,321.88	-	-	-	46,321.88	-
03/01/2022	-	71,900.00	-	71,900.00	(71,900.00)	-
04/15/2022	11,531.25	-	-	-	11,531.25	-
06/30/2022	-	-	-	-	-	84,206.16
07/15/2022	31,500.00	-	-	-	31,500.00	-
08/15/2022	351,321.88	-	-	-	351,321.88	-
09/01/2022	-	616,900.00	-	616,900.00	(616,900.00)	-
10/15/2022	136,531.25	-	-	-	136,531.25	-
01/15/2023	191,500.00	-	-	-	191,500.00	-
02/15/2023	40,031.25	-	-	-	40,031.25	-
03/01/2023	-	61,000.00	-	61,000.00	(61,000.00)	-
04/15/2023	8,953.13	-	-	-	8,953.13	-
06/30/2023	-	-	-	-	-	81,937.51
07/15/2023	28,000.00	-	-	-	28,000.00	-
08/15/2023	345,031.25	-	-	-	345,031.25	-
09/01/2023	-	606,000.00	-	606,000.00	(606,000.00)	-
10/15/2023	133,953.13	-	-	-	133,953.13	-
01/15/2024	188,000.00	-	-	-	188,000.00	-
02/15/2024	33,550.00	-	-	-	33,550.00	-
03/01/2024	-	50,100.00	-	50,100.00	(50,100.00)	-
04/15/2024	6,375.00	-	-	-	6,375.00	-
06/30/2024	-	-	-	-	-	78,809.34
07/15/2024	24,400.00	-	-	-	24,400.00	-
08/15/2024	338,550.00	-	-	-	338,550.00	-
09/01/2024	-	575,100.00	-	575,100.00	(575,100.00)	-
10/15/2024	106,375.00	-	-	-	106,375.00	-
01/15/2025	184,400.00	-	-	-	184,400.00	-
02/15/2025	27,064.73	-	-	-	27,064.73	-
03/01/2025	-	39,600.00	-	39,600.00	(39,600.00)	-
04/15/2025	4,250.00	-	-	-	4,250.00	-
06/30/2025	-	-	-	-	-	70,343.75
07/15/2025	20,700.00	-	-	-	20,700.00	-
08/15/2025	332,048.75	-	-	-	332,048.75	-
09/01/2025	-	554,600.00	-	554,600.00	(554,600.00)	-
10/15/2025	104,250.00	-	-	-	104,250.00	-
01/15/2026	180,700.00	-	-	-	180,700.00	-
02/15/2026	20,587.50	-	-	-	20,587.50	-
03/01/2026	-	29,300.00	-	29,300.00	(29,300.00)	-
04/15/2026	2,125.00	-	-	-	2,125.00	-
06/30/2026	-	-	-	-	-	76,531.25
07/15/2026	16,600.00	-	-	-	16,600.00	-
08/15/2026	325,587.50	-	-	-	325,587.50	-
09/01/2026	-	519,300.00	-	519,300.00	(519,300.00)	-
10/15/2026	102,125.00	-	-	-	102,125.00	-
01/15/2027	176,600.00	-	-	-	176,600.00	-
02/15/2027	13,725.00	-	-	-	13,725.00	-
03/01/2027	-	19,100.00	-	19,100.00	(19,100.00)	-
04/15/2027	-	-	-	-	-	76,237.50
06/30/2027	12,500.00	-	-	-	12,500.00	-
07/15/2027	318,725.00	-	-	-	318,725.00	-
08/15/2027	-	429,100.00	-	429,100.00	(429,100.00)	-
09/01/2027	172,500.00	-	-	-	172,500.00	-
10/15/2027	6,842.50	-	-	-	6,842.50	-
01/15/2028	-	10,900.00	-	10,900.00	(10,900.00)	-
02/15/2028	-	-	-	-	-	70,347.50
03/01/2028	8,400.00	-	-	-	8,400.00	-
04/15/2028	311,842.50	-	-	-	311,842.50	-
05/01/2028	-	420,900.00	-	420,900.00	(420,900.00)	-
06/15/2028	168,400.00	-	-	-	168,400.00	-
07/15/2028	-	2,700.00	-	2,700.00	(2,700.00)	-
08/15/2028	4,200.00	-	-	-	4,200.00	-
09/01/2028	-	137,700.00	-	137,700.00	(137,700.00)	-
10/15/2028	164,200.00	-	-	-	164,200.00	-
06/30/2029	-	-	-	-	-	30,700.00
3,701,168.78	4,856,511.64	168,300.00	5,024,811.64	676,357.12	676,357.12	

September 30, 2020

For Immediate Release

For Further information, contact;

Jim Dunbar
District Treasurer
1745 Main Street
Jefferson, MA 01522

**Wachusett Regional School District, MA \$4,145,000 General
Obligation Bonds Net 0.695%; Refunding Saves \$676,357**

Jim Dunbar, District Treasurer, announced that the District received competitive bids from bond underwriters on Wednesday, September 30, 2020 for a \$4,145,000, 9-year state qualified general obligation bond issue. Roosevelt & Cross, Inc. was the winning bidder on the Bonds with an average interest rate of 0.695%. The District received a total of 2 bids on the Bonds. Bond proceeds will be used to refund a portion of the District's August 15, 2008, October 15, 2009 and January 27, 2011 bond issues, generating total savings of \$676,357 over the remaining life of the refunded bonds.

Prior to the sale Moody's Investors Service, a municipal credit rating agency, affirmed the Town's 'A2' underlying bond rating. The rating agency cited the District's sizeable tax base of member towns, above average resident and wealth income levels, and low debt burden as positive credit factors. Furthermore, Moody's assigned the 'Aa2' enhanced rating to the Bonds as debt service is secured by the State Qualified Bond Act local state aid intercept program.

The bids for the Bonds were accepted at the offices of the District's Financial Advisor, Hilltop Securities Inc., at 54 Canal Street in Boston, Massachusetts.

-end-

11:30:46 a.m. EDT	Upcoming Calendar	Overview	Compare	Summary
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Bid Results

Wachusett Reg SD
\$4,180,000 General Obligation State Qualified Refunding Bonds

The following bids were submitted using **PARITY**[®] and displayed ranked by lowest TIC.
Click on the name of each bidder to see the respective bids.

Bid Award*	Bidder Name	TIC
<input type="checkbox"/>	Roosevelt & Cross, Inc.	0.695574
<input type="checkbox"/>	Robert W. Baird & Co., Inc.	0.791447


*Awarding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

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Certificate of Award

I, the District Treasurer of the Wachusett Regional School District, Massachusetts, hereby award the \$4,145,000 General Obligation State Qualified School Refunding Bonds dated October 22, 2020 (the "Bonds") to the bidder submitting the bid attached hereto in accordance with the terms set forth in the attached bid and in the Notice of Sale dated September 23, 2020, relating to the Bonds subject to the approval of this award by the Wachusett Regional School District School Committee.

Date: September 30, 2020


District Treasurer



2019-2020 ANNUAL REPORT

Submitted July 31, 2020

Michelle Brennan, Chair, Board of Trustees

Michelle Paranto, Executive Director
parantom@sizerschool.org

Frederick Randall, Principal
randallf@sizerschool.org

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Introduction to the School

Name of School: Sizer School, a North Central Charter Essential School			
Type of Charter (Commonwealth or Horace Mann)	Commonwealth	Location of School (Municipality)	500 Rindge Road Fitchburg, MA
Regional or Non-Regional	Regional	Chartered Districts in Region (if applicable)	Ashburnham-Westminster, Clinton, Fitchburg, Gardner, Leominster, Lunenburg, Nashoba Regional (Lancaster, Bolton & Stow), North Middlesex (Pepperell, Ashby & Townsend), Wachusett (Holden, Paxton, Princeton, Rutland, Sterling)
Year Opened	2002	Year(s) the Charter was Renewed (if applicable)	2007, 2012 & 2017
Maximum Enrollment	400	Enrollment as of 07/13/2020	390
Chartered Grade Span	7-12	Current Grade Span	7-12
Number of Instructional Days per School Year (as stated in the charter)	180	Students on Waitlist as of 07/13/2020	22
Final Number of Instructional Days during 2019-2020 School Year Report the number of "in person" days <u>separately from</u> the number of "remote learning" days. (e.g. 124 in person days; 56 remote days)	117 <i>in person</i> <u>63 remote learning</u> 180 <i>Total</i>		
School Hours	7:55a-2:45p	Age of School as of 2019-2020 School Year	18 years
<u>Mission Statement:</u> Sizer School, a North Central Charter Essential School, is a public school where students are known personally, challenged intellectually, and participate actively in their learning. Guided by its commitment to diversity and inclusiveness, the school seeks to send graduates into the world who THINK for themselves, CARE about others, and ACT creatively and responsibly.			

Letter from the Chair of the SIZER SCHOOL Board of Trustees



July 22, 2020

Jeffrey C. Riley
Massachusetts Department of Elementary and Secondary Education
Office of Charter Schools and School Redesign
75 Pleasant Street
Malden, MA 02148

Dear Commissioner Riley,

The Board of Trustees of Sizer School, a North Central Charter Essential School, is pleased to submit its 2019-2020 Annual Report for review. It has been a year filled with challenge and opportunity. Our students have distinguished themselves in the classrooms and on the playing fields. Our athletes distinguish themselves by setting new records and our Advanced Placement program continues to grow. Sizer fosters a love of the arts with thriving theater and music programs. College acceptance continues to be strong; we have thirty-five juniors and seniors in the Early College program as well as many Dual Enrollment program participants.

Sizer's eighteenth year has been a busy one. We began work on the first set of goals in our new strategic plan. Our leadership team attended "The Reckoning: A Deep Dive into Diversity, Inclusion and Equity." After a lengthy and thoughtful search, we hired a new Executive Director. We began planning for the pandemic as soon as information became available. We closed Sizer before we were required to because our students come from so many different sending districts. We had students clean out their lockers and sent them home with their Chromebooks. They were well positioned for remote learning when it was mandated.

Our mission of THINK CARE ACT was never stronger in our community than during this pandemic. Our Food Pantry continued to feed families by making home deliveries. Our staff and Board helped create a memorable senior week delivering surprises daily to each graduate. The willingness of each and every person involved in Sizer to be flexible and to do everything necessary to ensure student safety and success speaks to who we are as a school.

It is with gratitude and pride I send this report.

Sincerely,

Michelle A. Brennan
Chair, Sizer School Board of Trustees

School Performance and Program Implementation

Faithfulness to Charter

Mission and Key Design Elements

Sizer School is an Essential School designed and governed by the Ten Common Principles found in **Appendix E**. Each year, as Sizer monitors progress and adjusts its educational program for the best success of its students, we are guided by these principles. For the 2019-2020 school year, Sizer addressed many areas, with focus on the following:

1. Curriculum, Instruction, and Assessment: Sizer teachers and staff this year continued working on curriculum design using the Understanding by Design process. Focus this year included developing summative assessments for each unit's learning goals. Teachers worked within their departments to document this work in our curriculum mapping software Rubicon Atlas. Teachers were trained in how to further populate the Understanding by Design templates in the ATLAS software and connect templates to their Google classrooms.

2. Data: Sizer introduced the iReady Reading and Mathematics Diagnostic Test for all students in grades 7 through 10. Every mathematics, ELA, reading, ELL, and special educator received training from iReady in how to administer the test and review the results with students. In addition, all teachers were trained in how to interpret student iReady results. Data Team Meetings with teachers, department leaders, special educators, and interventionists were held to discuss implementing supports for every student identified as being at risk of needing Tier 3 supports. Solutions were implemented on a case-by-case basis.

3. Advisory: Knowing students well is one of Sizer's hallmarks. During remote learning, our Advisory program was a crucial factor in maintaining student engagement and conducting outreach to families. Advisors and the Student Services Team were in regular contact to ensure no students were missed or dropped from school activities. During the 2019-2020 school year, Sizer School created an Advisory Subject Area Leader (teacher leadership) position to prioritize the ongoing development of our Advisory programs.

4. New Teacher Induction and Support: Sizer had a small cohort of new teachers this year, and the New Teacher Mentor was able to offer the teachers more individualized support. New teachers were able to observe more experienced teachers' classrooms, host teacher and administrative visits to their classrooms for feedback, receive individual support for classroom management strategies, and review and revise previously developed curriculum units for their courses in the ATLAS system. Additionally, beginning in the Fall semester, new teachers received weekly 30-minute one-on-one meetings for lesson planning and curriculum review.

5. Food Pantry: The Sizer School Food Pantry supported 20 Sizer families with Thanksgiving Dinner baskets in November and 50 students and siblings with holiday gifts via the Sizer Elves program. In addition, for the 15-week period from March 13th to the close of school, we were able to support approximately 30 families in various capacities: "grab and go" bags available to students on the 13th to take home as school closed; weekly delivery of groceries and toiletries (Fitchburg, Dunstable, Winchendon, and Gardner); meal deliveries provided by Dining-In catering; outreach and support

connecting families to additional stabilization resources (United Way emergency housing fund, Ginny's Food Pantry, Department of Transitional Assistance, MOC); and collaboration with families in support of student's IDP. In addition, we were able to provide all families that access the food pantry (and additional students as well) with enrichment activities to help students cope and keep their minds busy and engaged.

Amendments to the Charter

Date	Amendment Requested	Pending or Approved?
Submitted Feb. 12, 2020	By-law Amendment: refine the composition of the executive committee and revise the use of pronouns to be gender neutral, in addition to other minor adjustments.	Approved March 30, 2020

Access and Equity

The Massachusetts Department of Elementary & Secondary Education (DESE) 2018-2019 Student Discipline Data Report for Sizer School, A North Central Charter Essential School, can be found at:

<http://profiles.doe.mass.edu/ssdr/default.aspx?orgcode=04740000&orgtypecode=5&=04740000&>

Sizer continues to work on reducing its use of out-of-school suspensions for Hispanic/Latino students. Hispanic/Latino students continue to be disproportionately suspended from Sizer School, but efforts have been made to help reduce this. We recognize that work is still needed to bring all subgroups into proportion within the Sizer School community. In fact, Sizer recently developed a five-year strategic plan for the school with one of the focus items being this very matter.

Sizer has a goal of reducing disciplinary rates overall and to have gaps between subgroups reduced by at least half by June 2024. Sizer School's approach will remain true to Sizer's mission of Think, Care, Act and maintain a commitment to equity, diversity, and inclusiveness. The Sizer community identified cultural competency work as a priority in its Strategic Plan. We began this work in earnest this year by developing a work study group and researching outside providers and training opportunities. The closure of schools due to COVID-19 interrupted this work, but these efforts and values are still a priority for our school community. The continued focus on developing cultural competency will help ensure our goal of providing quality instruction in the classroom and building relationships among staff and students who are of different cultural backgrounds with diverse identities. This spring, school administrators participated in the DESE "Rethinking Discipline" professional development workshops and participated in the Equity and Critical Hope Webinar on May 22, 2020. The information taken from these opportunities was disseminated among administrators and the Student Services Team (SST) to brainstorm changes for the 2020-2021 school year.

The Dean of School Culture's office also saw major shifts within the team this year with a new Dean, Assistant Dean, and SST Paraprofessional who supports the Dean's office and student discipline. Over the last few years, Sizer has shifted the response to disciplinary issues from out-of-the-class referrals to student services responding to the classrooms to increase "in the moment" behavioral support. The intent of this change was to keep students in classrooms as much as possible and maximize learning time. This was the first year as well in which we had three employees on our Student Services Team

dedicated to students' disciplinary needs and responses. Because of this, we were able to utilize the use of in-school suspensions more often rather than out-of-school suspensions. There is a noticeable shift in the 2019-2020 discipline data because of these changes which allowed our students to stay in school and work with adults to build relationships and talk through situations as they occurred. Sizer also used this time in school to run mediations between students that were in conflict for restorative purposes. Sizer will continue to work on reducing the use of suspension of any type and will work toward alternatives and rethinking what we can do to address disciplinary issues.

Sizer continues to partner with many community agencies to allow for mental health services for students to occur in collaboration with the school. More than 10% of Sizer's population receives school-based therapy services because of these partnerships. Sizer continues to implement its system of restorative justice for more serious behavioral offenses. Examples of these practices include restorative conferencing, mediation, and restitution.

Sizer has moved its peer mediation program entirely in-house with support from an outside provider. This was the second year of this program living solely in our school. This has allowed more frequent access to mediation services and more consistency in the use of mediation. Through our partnership with MSI (Mediation Services of North Central Mass, Inc.), we were also able to provide weekly lessons to all students and teachers on conflict resolution and communication within our advisory groups. Sizer will continue to use this resource with MSI and plans on growing this resource for 2020-2021. Sizer and MSI are also working on ways to use mediation remotely because of COVID-19 and to develop informational videos to share with our greater community to continue using restorative practices and expand on their importance within our school.

Going into the 2020-2021 school year, Sizer will continue to have our strategic plan be the driving force for what work needs to be done to reduce disproportions among subgroups for better equity for our school. Sizer will focus on the following to maintain progress in the areas mentioned above:

Data

- Continue to conduct classroom observations to gather more data about any potential disproportionality in the frequency and severity of classroom-based disciplinary practices;
- Identify key levers and areas for continued professional development and growth around equity and cultural competence using data gathered from the equity audit and classroom observations from last school year and this school year;
- Continue to review climate survey data as part of overall data review;
- Continue to monitor and respond to discipline data and review discipline practice as it relates to overall disparities; and
- Increase efficiency of Tier 1, 2, and 3 interventions by clarifying processes and tools for progress monitoring, including use of internal and external data sources with the clear focus on disaggregated subgroups throughout. Sizer School will implement internal norm-referenced testing and curriculum for remediation and progress monitoring and will continue to monitor student progress data and student needs to inform program offerings, teacher support, and professional development.

Community and Relationships

- Reach out to community groups and cultural centers in the area to build a stronger bond with minority communities in the region;
- Continue to build relationships among families, students, staff, and community groups;

- Continue to utilize restorative practices and opportunities to allow our students to make it right with those they impact within our community to build meaningful relationships and to learn and grow as members of a community;
- Continue to expand upon our peer mediation program by having a second staff member help run the program for the 2020-2021 school year and train additional staff in mediation as another resource the school can use to use restorative practices in hopes of reducing disciplinary consequences; and
- Put together a student committee to discuss what reform(s) need to happen for discipline to help reduce disproportionalities among subgroups. This could also potentially bring in families so we can build relationships as a community and make the necessary changes to better our school for all students.

School Culture

- Review school policies and procedures with a diversity and equity lens;
- Offer training and support for staff, students, families, and board members around equity, diversity, and inclusiveness; and
- Teaching and learning opportunities will be expanded for all students by first identifying and creating social emotional advisory curriculum at all grade levels. Social and emotional learning training will be provided to all support staff, students, families, and board members on implementation of these methods to help it live within the culture of our school in all areas.

2018-19 Student Discipline					
Student Group	Total Number of Students	Students Disciplined	Percent In-School Suspension	Percent Out-of-School Suspension	Percent Emergency Removal
All Students	382	39	2.9	8.4	0.3
English Learner	5				
Economically Disadvantaged	155	25	5.2	12.3	0
Students with Disabilities	95	18	6.3	16.8	1.1
High Needs	208	34	4.8	13.5	0.5
Female	177	10	0.6	5.1	0
Male	203	28	4.9	10.8	0.5
American Indian or Alaska Native	1				
Asian	5				
African American/Black	25	4	0	0	0
Hispanic/Latino	89	19	6.7	18	1.1
Multi-race, Non-Hispanic/Latino	9	2			
Native Hawaiian or Pacific Islander	1				
White	252	14	1.2	4.4	0

Dissemination

Best Practice Shared	Vehicle for Dissemination (describe the method, format, or venue used to share best practices)	Who at the school was involved with the dissemination efforts? (Title)	With whom did the school disseminate its best practices? (Partners and Locations)	Result of dissemination (List any resulting artifacts, materials, agendas, or results from partners. Also indicate if the school received grant funding to disseminate and if a grant report was written.)
Essential School Curriculum and Instruction	Collaborated with teaching teams at Frost Middle School and taught sixth grade students.	Julie Tuttle, English Language Arts Instructor, Gr. 7	Thomas Zorich, Sontag Prize for Urban Education Lawrence Public Schools (Frost Middle School)	A curriculum from this experience was created and is currently being finalized for use at Sizer School.
Essential School Curriculum and Instruction	Served as the Supervising Practitioner for a Student Teacher from Fitchburg State University	Pamela Sweeney, History Teacher, Subject Area & Team Leader, Gr. 12	Fitchburg State University Student Teacher	A Student Teacher from Fitchburg State University spent a semester at Sizer School and received instructional training in curriculum planning & design, Understanding by Design, grading, and pedagogy.
Access and Equity for all students	A presentation was given to Old Sturbridge Village Academy on the Sizer School food pantry.	Jenna Lavery, School Adjustment Counselor	Old Sturbridge Village Academy Charter School Adjustment Counselor Rebecca Adams and School Principal Lisa DeTora	A site visit was held with staff from Old Sturbridge Village Academy Charter School to review the history and implementation of the Sizer Food Pantry (with a goal of replicating the model to meet OSVA's needs).
Student Social/Emotional Well Being	Sizer shared all written documents pertaining to the school's mediation program to assist AMSA Charter School during a presentation on school culture.	James Fortier, Dean of School Culture	Anthony Montesion, Advanced Math and Science Academy Charter School	The methods and materials shared with AMSA staff will help them develop and start their own mediation program. The presentation helped identify potential student mediators; permission slip examples shared for students to attend trainings; all support materials shared to be used to complete a mediation program at AMSA Charter School.
Student Social/Emotional Well Being	Sizer School shared our draft for Pandemics/outbreaks for our Crisis Response Plan with AMSA staff during a presentation on Crisis Response Planning.	James Fortier, Dean of School Culture	Anthony Montesion from Advanced Math and Science Academy Charter School	Anthony Montesion and James Fortier collaborated to finalize each school's Crisis Response Plans. This covered Crisis Response actions taken, leading up to recent school closures related to COVID-19 in case of future pandemics, all the way to re-entry and monitoring methods.
Recruitment & Communication Techniques and Best Practices	A presentation on Sizer School, a history, synopsis of the school and breakdown of educational opportunities was given to staff at the Spanish American Center in Leominster	Lindsay Sauvageau, Recruitment and Communication Coordinator	Sonia Rodríguez, M. Ed., Outreach & Community Engagement Coordinator at the Spanish American Center and Neddie Lattimer, Executive Director of the Spanish American Center.	Spanish American Center staff will use information shared to improve community engagement with schools outside the Leominster Public School System.

Academic Program Success

Student Performance

- A. The Massachusetts Department of Elementary & Secondary Education 2019 Report Card for Sizer School, A North Central Charter Essential School, can be found at:

<http://reportcards.doe.mass.edu/2019/DistrictReportcard/04740000>

- B. Sizer School supports the achievement of all students and is committed to developing students who are skilled academically and prepared for the ever-changing demands of postsecondary education.

2019 Official Accountability Report – [Sizer School]	
Overall classification	Not requiring assistance or intervention
Reason for classification	Moderate progress toward targets
Progress toward improvement targets	41%
Accountability percentile	46%

During the 2019-2020 school year, Sizer continued to utilize iReady assessments and analyzed the data and program trends to support individual growth. This will continue for the 2020-2021 school year.

Program Delivery

ASCD Activate Professional Learning Platform

During the 2019-20 year, as a part of professional development, all staff members, including teachers and paraprofessionals, were given access to and training in how to use the ASCD Activate Professional Learning Platform. Along with this, all staff participated as a group in a five-part online ASCD class on classroom management titled, Managing Challenging Behaviors.

Advanced Placement Courses

In addition to Sizer's established Dual Enrollment Program and Early College High School partnership with Fitchburg State University, Sizer continued offering Advanced Placement® (AP®) courses.

This year's AP courses were English Literature and Composition (offered yearly), Human Geography (offered every other year) and Environmental Science (offered every other year). In addition, two of our AP teachers worked as readers for AP tests in June.

Sizer School students completed AP Exams in three subject areas and performed extremely well.

- AP Literature & Composition exam: 50% of our students passed the exam.
- AP Human Geography exam: 64.7% scored three or higher, a score 5.8% above the global average. Eight out of seventeen students attained perfect scores.
- AP Environmental Science exam: 50% of our students scored a 3 or higher on the exam.

Digital Literacy

Sizer continues our commitment to digital literacy and computer science education. As part of the new teacher induction program, teachers receive training on Google Classroom. In addition, as Google introduces new features, veteran teachers pilot the features and share them with the Subject Area Teams if they are worthwhile. This year, we saw a significant increase in the use of a common rubric developed by the ELA team for use with Google Classroom.

Sizer was well positioned to implement remote learning in the spring. Being a one-to-one Chromebook school, all students were used to using Google Classroom, and one hundred percent of our teachers were able to deliver online assignments using it. In addition, Sizer adopted a digital portfolio process for students to reflect on and share their learning with their Advisors. Sizer will continue its work with developing assessment methods and teaching digital citizenship to improve academic integrity in online environments.

Instructional Methods

During the 2019-2020 school year, Sizer continued to focus on unifying common best instructional practices in classrooms. Work continued on developing and using essential questions linked to standards, using a school-wide blackboard configuration to articulate agendas, learning goals and “do-now’s” for each class session. Teachers also continued to work within subject areas to improve common instructional practices. With a relatively young science team this year, professional development was devoted to training teachers in using an Inquiry Science Model where students designed and reported on their own experiments. The Social Studies Department continued to vertically align graphic organizers to help students with information literacy and reading primary documents. The Math Department continued their work in integrating technology. Training in using math fonts in Google Classroom was held. They also began using the DESE CURATE site for evaluating and selecting high-quality instructional materials. They began piloting a few in the early spring. The ELA team began work on adopting and using a single point rubric in their teaching practice. In addition, Teachers were trained in how to use iReady data in Reading and Math to create more differentiated and personalized learning materials.

Assessment Methods

Sizer continues to use a variety of formal and informal methods for assessing student progress, ranging from traditional tests and quizzes to more authentic assessments. These methods include project-based assessments, structured seminars, assessed discussions, and portfolio assessment. In addition to introducing the iReady assessments in Reading and Math, Sizer created and administered mid-year benchmark exams in science. The exams were given to our 8th grade science and 10th grade physics classes to assess progress on the state frameworks. The ELA team reviewed and began incorporating single point rubrics to assess student writing. During remote learning, Sizer was still able to have students participate in an End-of-Year Portfolio. This year, students created and presented digital portfolios focused on the learning they did during the school building closure. Focus was on using diagnostic and formative assessments to track student progress.

End-of-Year Exhibitions and Performances

End-of-year exhibitions and performances are a core component of Sizer School and a chance for students to publicly demonstrate what they have learned. Every student participates in one at the end of the year. Changes in this year’s program were due to Remote Learning and impacted grades seven through eleven. Students completed and shared their portfolios virtually via web conferencing software or through the interactive features of Google Classroom. In rare cases, for students not engaging with digital/virtual content, they completed a portfolio on paper or via phone.

Supports for Diverse Learners

Sizer utilizes a multidimensional approach to support students with diverse needs, including students who benefit from a range of instructional strategies, those who benefit from organizational skill building, and those who struggle with emotional and behavioral challenges. Learning Specialists partner with general education teachers to integrate and implement effective practices for unique learning needs in an inclusion model. Paraprofessionals are partnered with each Learning Specialist to provide academic and behavioral support and coaching. Within the inclusion setting, Sizer utilizes academic support and coaching classes, math and reading interventions, and targeted accommodations to provide successful access to challenging curriculum.

Sizer is beginning the third year of a program for students who struggle with emotional and behavioral needs. The Bridges Program is designed to support students across grade levels that benefit from intensive intervention outside of the inclusion setting for various portions of their day with a goal to provide a safe place for de-escalation strategies and strengthening coping skills until students are able to return to the inclusion setting. Sizer continues to partner with families to understand and develop the most effective instructional strategies for individual students.

Social, Emotional, and Health Needs

Sizer School welcomes and is committed to supporting students with diverse needs. At the core of relationship building with students is the training of Advisors. Advisors receive training, resources, and support from the Student Support Team (SST) to ensure student success and facilitate conflict resolution.

Sizer has continually developed the Student Support Team, which currently includes a Dean of School Culture, Assistant Dean, School Adjustment Counselor, two Guidance Counselors, a School Psychologist, School Nurse, and an Administrative Assistant. SST works closely with the Director of Specialized Services to support students and offer targeted services for social, emotional and health needs. The team meets weekly to discuss concerns related to attendance, medical needs, and the overall monitoring of high-needs students. Informal meetings take place at a greater frequency as required.

Many counselors coordinate directly with Sizer to service their students in the school setting every week. This allows for greater consistency in care and allows counselor access to the school adults who work with and see the students regularly. Sizer also provides a variety of social skill groups conducted by our counseling staff or the speech/language pathologist. These groups allow students to work on common goals and develop social skills in a facilitated, controlled, and supportive setting.

The School Nurse at Sizer works directly with SST and teaching teams regarding universal precautions and preventative care as well as implementing and monitoring individual health care plans. She is easily accessible and highly knowledgeable, is a noticeable presence in the school, and her membership on the team's weekly meetings has been highly valuable. The School Nurse works closely with the counseling team to first provide the medical model of care for some students and then directs care toward counselors as needed. The model of intervention and care is a collaborative effort between SST and the Nurse.

Organizational Viability

Organizational Structure of the School

There were two major changes to the organizational structure of Sizer School for 2019-2020. Frederick Randall served as both the Principal and Interim Executive Director, and Linda Tarantino served as the Director of Academics/Data. Moving forward into 2020-2021, Michelle Paranto, Ed.D. will be assuming the permanent Executive Director role, and Frederick Randall will serve as the Principal.

Teacher Evaluation

Due to the COVID-19 pandemic, mandatory school closure, and remote learning implementation, the teacher evaluation process was suspended in mid-March. Administration met with teachers and through a collaborative process decided that suspending the teacher evaluation process for the school year was in the best interest of the teachers and the school culture. Sizer plans to reinstate the teacher evaluation process for the 2020-2021 school year.

Budget and Finance

A. UNAUDITED FY20 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS (INCOME STATEMENT)

SIZER SCHOOL UNAUDITED INCOME STATEMENT FOR THE TWELVE MONTHS ENDING JUNE 30, 2020				
	FY20 Approved Budget	Unrestricted Y-T-D Expended / Received	Balance Remaining	% Received / Spent
REVENUE & TRANSFER				
State Tuition 355	4,410,873	4,474,421	63,548	101.44%
State Facilities Aid 355	332,990	336,579	3,589	101.08%
Federal Grants	265,990	268,706	2,716	101.02%
State Grants	40,510	40,185	(325)	99.20%
Private Grants	2,500	2,500	0	100.00%
Nutrition Program - Federal	61,362	61,362	0	100.00%
Nutrition Program - State	1,183	1,184	1	100.08%
Nutrition Program - Meals	28,719	32,976	4,257	114.82%
Nutrition Program - A la Carte	344	478	134	139.01%
Student Activities	7,395	6,578	(817)	88.96%
Contribution - In-kind MTRS	1,164,943	1,164,943	0	100.00%
Contribution - In-kind Transportation	226,708	226,708	(0)	100.00%
Contribution - Foundation	334	334	0	100.00%
Medicaid Reimbursement	8,179	8,179	0	100.00%
Interest Income	30,456	28,541	(1,915)	93.71%
Homeless Transportation	1,133	17,908	16,775	1580.58%
Athletic Fees	6,895	7,060	165	102.39%
Misc Income	958	958	(0)	99.97%
TOTAL REVENUES	6,591,472	6,679,601	88,129	

ADMINISTRATION				
Board of Trustees	6,045	6,045	0	100.00%
School Leaders	30,600	30,100	(500)	98.37%
Student Recruitment	10,064	8,090	(1,974)	80.39%
Business & Finance	70,345	70,634	289	100.41%
Human Resources	31,320	31,659	339	101.08%
Legal Services	7,474	3,834	(3,640)	51.29%
Info Management & Technology	134,515	133,354	(1,161)	99.14%
Development	39,059	38,958	(101)	99.74%
Other Administration	183,692	177,207	(6,485)	96.47%
TOTAL ADMINISTRATION	513,114	499,881	(13,233)	
INSTRUCTIONAL SERVICES				
Instructional Leadership	382,563	379,482	(3,081)	99.19%
Instructional Staff	2,129,597	2,130,593	996	100.05%
Other Teaching Services	250,721	250,721	(0)	100.00%
Professional Development	17,320	16,500	(820)	95.26%
Guidance, Psychological & Testing	443,130	439,660	(3,470)	99.22%
Materials, Equipment & Technology	72,819	87,048	14,229	119.54%
TOTAL INSTRUCTIONAL SERVICES	3,296,150	3,304,004	7,854	
PUPIL SERVICES				
Health Services	73,482	67,854	(5,628)	92.34%
Athletics	72,987	73,782	795	101.09%
Food Services	109,897	109,893	(4)	100.00%
Student Transportation	399,611	349,592	(50,019)	87.48%
Afterschool Program	14,995	14,493	(502)	96.66%
TOTAL PUPIL SERVICES	670,972	615,614	(55,358)	
OPERATION & MAINTENANCE OF PLANT				
Facilities Building & Grounds	268,582	266,766	(1,816)	99.32%
Utilities	99,289	86,262	(13,027)	86.88%

Facilities Equipment	9,553	10,321	768	108.04%
Networking & Telecommunications	26,351	24,443	(1,908)	92.76%
TOTAL OPERATION & MAINTENANCE OF PLANT	403,775	387,793	(15,982)	
BENEFITS & OTHER FIXED CHARGES				
Teacher's Retirement	1,172,573	1,172,573	(0)	100.00%
Fringe Benefits	428,691	401,458	(27,233)	93.65%
Insurance (non-employee)	32,129	32,128	(1)	100.00%
Rental/Lease of Equipment	716	712	(4)	99.47%
Rental/Lease of Buildings & Grounds	1	1	0	100.00%
Depreciation	73,351	73,351	(0)	100.00%
TOTAL BENEFITS & OTHER FIXED CHARGES	1,707,461	1,680,223	(27,238)	
TOTAL EXPENSES	6,591,472	6,487,514		
TOTAL REVENUES	6,591,472	6,679,601		
TOTAL EXPENSES	6,591,472	6,487,514		
SURPLUS/DEFICIT	-	192,087	-	
PREPARED BY: Brenda Jones, Director of Finance				

B. STATEMENT OF NET ASSETS FOR FY20 (BALANCE SHEET)

ASSETS

Current Assets

CASH - ENTERPRISE 282789	\$	386,539.06
CASH - ENTERPRISE 477141		1,154,179.25
CASH - ENTERPRISE 764841		23,091.16
CASH - CAPITAL RESERVE 816582		102,202.76
CASH - PETTY CASH		1,000.00
CASH - WORKERS CU 701368468		192.65
CD - BAY STATE 11/16/2020		191,484.20
CD - WORKERS CU 12/11/2021		97,847.96
CD - WORKERS CU 3/5/2024		152,499.27
RECEIVABLE - MISCELLANEOUS		(6,532.38)
RECEIVABLE - GRANTS		6,919.13

Total Current Assets

2,109,423.06

Property and Equipment		
FA - BUILDING/LEASEHOLD IMPROV	186,646.84	
FA AD - BLDG/LEASEHOLD IMPROV	(51,346.71)	
FA - COMPUTER EQUIPMENT	195,587.15	
FA AD - COMPUTER EQUIPMENT	(132,428.50)	
FA - FURNITURE & FIXTURES	131,640.30	
FA AD - FURNITURE & FIXTURES	(125,522.15)	
FA - OTHER EQUIPMENT	135,193.47	
FA AD - OTHER EQUIPMENT	(106,485.88)	
Total Property and Equipment		233,284.52
Other Assets		
Total Other Assets		0.00
Total Assets		\$ 2,342,707.58

LIABILITIES AND CAPITAL

Current Liabilities		
W/H SECTION 125 MDV	\$ 1,989.66	
W/H SECTION 125 DEPENDENT CARE	250.00	
ACCRUED PAYROLL	346,951.05	
ACCRUED EXPENSES	26,127.14	
DEFERRED - GRANT	39,574.25	
BUS PASS LIABILITY	620.00	
Total Current Liabilities		415,512.10
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		415,512.10
Capital		
Beginning Balance Equity	794,990.48	
RETAINED EARNINGS	885,638.00	
Net Income	246,567.00	
Total Capital		1,927,195.48
Total Liabilities & Capital		\$ 2,342,707.58

C. APPROVED SCHOOL BUDGET FOR FY21

SIZER SCHOOL FY21 APPROVED BUDGET	
REVENUE & TRANSFER	
State Tuition 358 @ \$13,400	4,797,200
State Facilities Aid 358 @ \$938	335,804
Nutrition Program - Federal	95,900
Nutrition Program - State	1,980
Nutrition Program - Meals	41,000
Nutrition Program - A la Carte	600
Contribution - In-kind MTRS	975,000
Contribution - In-kind Transportation	200,000
Medicaid Reimbursement	8,000
Interest Income	17,000
Athletic Fees	14,000
Misc Income	1,000
TOTAL REVENUES	6,487,484
ADMINISTRATION	
Board of Trustees	14,000
School Leaders	150,500
Recruitment	8,000
Business & Finance	72,904
Human Resources	32,792
Legal Services	9,000
Info Management & Technology	139,247
Development	51,537
Other Administration	188,524
TOTAL ADMINISTRATION	666,504

INSTRUCTIONAL SERVICES	
Instructional Leadership	445,724
Instructional Staff	2,130,914
Other Teaching Services	223,628
Professional Development	6,203
Guidance, Psychological & Testing	375,842
Materials, Equipment & Technology	85,109
TOTAL INSTRUCTIONAL SERVICES	3,267,420
PUPIL SERVICES	
Health Services	85,695
Athletics	101,790
Food Services	169,484
Student Transportation	242,850
Afterschool Program	8,000
TOTAL PUPIL SERVICES	607,819
OPERATION & MAINTENANCE OF PLANT	
Facilities Building & Grounds	275,164
Utilities	102,100
Equipment	12,600
Networking & Telecommunications	6,500
TOTAL OPERATION & MAINTENANCE OF PLANT	396,364
BENEFITS & OTHER FIXED CHARGES	
Teachers' Retirement	975,000
Fringe Benefits	435,021
Insurance (non-employee)	34,147
Facilities Capital Reserve	104,522
Rental/Lease of Equipment	716
Rental/Lease of Buildings & Grounds	1
TOTAL BENEFITS & OTHER FIXED CHARGES	1,549,407

TOTAL EXPENSES	6,487,514
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TOTAL REVENUES	6,487,484
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TOTAL EXPENSES	6,487,514
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SURPLUS/DEFICIT

PREPARED BY: <i>Brenda Jones, Director of Finance</i>
APPROVED BY: <i>Board of Trustees 5.11.2020</i>

FY21 Enrollment Table	Enter Number Below
Number of students pre-enrolled via March 16, 2020 submission	391
Number of students upon which FY21 budget tuition line is based	358
Number of expected students for FY21 first day of school	390
Please explain any variances: <i>Since March, five students informed us that they were not returning. We budget conservatively each year of 5-10 less than the expected students.</i>	

D. CAPITAL PLAN FOR FY21

Sizer has no planned capital projects at this time.

APPENDICES

APPENDIX A

Accountability Plan Performance for 2019-2020

Faithfulness to Charter	2019-2020 Performance (Met/Not Met)	Evidence (include detailed evidence with supporting data or examples)
Objective: Sizer School students will publicly present their work. (Learning to use one's mind well; Goals apply to all students; Student as worker, teacher as coach; Demonstration of mastery)		
Measure: Annually, 95% of Sizer School students will present their work through end-of-year grade-level project exhibitions.	Not met (COVID Related)	Approx 80% of students participated in end-of-year grade-level project exhibitions. Due to COVID-19, it was challenging to get presentations completed and scheduled.
Measure: In Sizer's annual Family/Guardian Survey, at least 80% of families will agree with the statement, "Sizer School is helping my student learn how to present their work publicly."	Met	Question #4 of the 2019-20 survey reflects that of the 136 of 316 families that responded (23%) 33.58% Strongly Agree and 59.70% Agree (total: 93.28%) that Sizer is helping their students learn to present their work publicly
Measure: In Sizer's annual Family/Guardian Survey, at least 80% of families will agree with the statement, "My student's end-of-year project exhibition demonstrated significant work and learning."	Met	Question #5 of the 2019-20 survey of the 136 of 316 families that responded (23 %) reflects that 30.16% Strongly Agree and 56.35% Agree (total: 86.51%) that their student's end-of-year project exhibition demonstrated significant work and learning.
Objective: Sizer School students will successfully complete a senior project to graduate, including components of long-range planning, in-depth study of a topic, and sharing their work with the public for feedback. (Learning to use one's mind well; Less is more, depth over coverage; Goals apply to all students; Personalization; Student as worker, teacher as coach; Demonstration of mastery)		
Measure: Annually, 100% of graduating seniors will receive an "approaches" or above on their Senior Project.	Met	100% of the graduating seniors received an "approaches" or above on their Senior Project.
Measure: Each year, at least 75% of Sizer Seniors will present at Senior Product night.	Met	100% of the graduating seniors presented at Senior Product night (03/13/2020).

Measure: By the end of the accountability cycle, Sizer School will host at least 25 outside partners and community members to provide feedback at Senior Product Night. Year 1 of the accountability cycle, Sizer would host at least 8 outside partners; Year 2, a minimum of 12 outside partners; Year 3, a minimum of 15 outside partners; Year 4, a minimum of 20 outside partners; and Year 5, a minimum of 25 outside partners.	Met	According to the sign-in sheet maintained by the Director of Development and Communication, Sizer hosted 32 community partners to provide feedback at Senior Product Night.
Objective: Sizer School will promote and support student growth. (Mission, Goals apply to all students; Personalization)		
Measure: Annually, at least 95% of students will set academic and personal growth goals with their Advisors and families.	Met	100% of students set academic and personal growth goals.
Measure: At the end of each semester (winter and spring), at least 90% of students will attend a portfolio meeting in which they will engage in formal conversations and reflections on growth.	Partially Met (COVID Related)	91% of students attended the mid-year portfolio meetings, and 80% of students attended an end-of-year portfolio meeting. Due to COVID-19, it was difficult to get families already spending too much time on electronics to also attend these meetings.
Measure: In Sizer's annual Family/Guardian Survey, at least 80% of families/guardians will agree with the statement, "My student has created and shared meaningful goals for their learning and growth this year."	Met	Question #6 of the 2019-20 survey of the 136 of 316 families that responded (23%) reflects that 30.60% Strongly Agree and 56.72% Agree (total: 87.32%) that their student has created and shared meaningful goals for their learning and growth this year.
Objective: Sizer School will know its students well. (Personalization)		
Measure: Each year, at least 60% of students will receive "approaches" or above in advisory.	Met	During COVID-19 as directed by DESE, we went to Pass/Fail grading. 99% of students earned a Pass grade.
Measure: Advisors will participate in weekly team planning. Meetings will include a focus on monitoring student progress and understanding and supporting individual students.	Met	Grade level teams met at least 1 day a week during common planning periods to address student concerns.

Objective: Sizer School will establish and maintain a safe and supportive culture. (A tone of decency and trust)		
Measure: On Sizer's annual Family/Guardian survey, at least 90% of parents/guardians agree with the statement, "Sizer is a safe and supportive school."	Met	Question #7 of the 2019-20 survey of the 136 of 316 families that responded (23%) reflects that 58.82% Strongly Agree and 36.03% Agree (total: 94.85%) that Sizer is a safe and supportive school.
Measure: On Sizer's annual Student survey, at least 90% of students agree with the statement, "Sizer is a safe and supportive school."	Met	Question #2 of the 2019-20 survey in which 123 of 358 students (29%) responded, reflects that 36.07% Strongly Agree and 61.48% Agree (total: 97.55%) that Sizer is a safe and supportive school.
Measure: 100% of Sizer students will have access to a community-based approach to discipline and conflict resolution if needed.	Met	100% of students had access to the Assistant Dean who is trained in a community-based approach to discipline and conflict resolution

Dissemination	2019-2020 Performance (Met/Not Met)	Evidence (include detailed evidence with supporting data or examples)
Objective: Sizer School will share its work around Charter School Performance Criteria 2, Access and Equity, with other schools and districts. (Mission, a tone of decency and trust, Democracy, and equity)		
Measure: In each year of the accountability term, Sizer will collaborate and/or share best practices around access and equity through at least one venue with other districts or schools. These best practices may include the following: Sizer's approach to restorative justice, discipline, mediation, dual enrollment, and support for diverse students.	Met	Sizer's Dean of School Culture shared all written documents pertaining to the school's mediation program to assist AMSA Charter School during a presentation on school culture.
Measure: In each year of the accountability term, Sizer will host at least one event that shares practices around access and equity. These best practices may include the following: Sizer's approach to restorative justice, discipline, mediation, dual enrollment, and support for diverse students.	Met	Sizer School hosted an informational night for current and prospective families centered around opportunities for advanced coursework at Sizer School. Topics covered included dual enrollment, Advanced Placement coursework and Early College High School.

Reach Objectives & Measures	2019-2020 Performance (Met/Not Met)	Evidence (include detailed evidence with supporting data or examples)
Objective: Sizer school students will Think, Care, and Act <i>after</i> leaving Sizer. (Mission, a tone of decency and trust, Democracy, and equity)		
Measure: By the end of year 2 in the charter term, Sizer will develop an alumni survey and a process to deliver that survey to alumni. By the end of year 3, at least 40% of responding alumni will agree with the question, "Sizer School's mission of Think, Care, Act is still important/relevant to my life."	Met	The final question of the Alumni Survey reflects that 100% of responding alumni agree with the question "Sizer School's mission of Think, Care, Act is still important/relevant to my life."

APPENDIX B

Sizer School Recruitment and Retention Plan

Recruitment Plan 2020-2021

School Name: Sizer School, a North Central Charter Essential School

2019-2020 Implementation Summary

1. In the 2019-2020 school year, Sizer School saw an upsurge in outside community interest from surrounding districts through the implementation of the 2019-2020 Recruitment & Retention Plan as well as several new efforts to increase community relations via a new hire in October of 2019.

In the 2019-2020 school year, Sizer School experienced a change in the Recruitment and Communication Coordinator role; Lindsay E. Sauvageau took over the position of the Recruitment and Communication Coordinator from Sarah A. McLaughlin. Sauvageau continued initiatives started by McLaughlin to deepen efforts to reach underrepresented students. The Recruitment & Retention Plan for 2019-2020, as started by McLaughlin, was rolled out by Sauvageau with attention paid to advertisement marketing, sponsorships, and social networking to spread awareness of Sizer School to better reach underrepresented students. The highlights of these efforts can be seen below.

2. Recruitment efforts to fill vacant seats before the enrollment cutoff of March 1, 2020 saw two new ELL students join Sizer School in the 2019-2020 school year. Enrollment reports as of June show that there will be 8 ELL students entering in the fall of 2020: 6 being Spanish speaking, with another household speaking Portuguese, and another speaking Japanese.

Sizer continues to build relationships with the Hmong community. Sizer hopes to hire a Hmong translator for recruitment and promotional materials. Once again, Sizer School has been successful in either meeting or exceeding the comparative index in almost all subgroups. Sizer has met its Gap Narrowing Target with ELL's and continues to work toward parity or greater in all demographics and increasing enrollment of ELL students.

3. Efforts to stay connected with Sizer families have proved successful as 20 new students entering Sizer in the fall of 2020 between 7th and 9th grade already have siblings attending Sizer School. Demographic data provided by families in the enrollment process indicate that our incoming class of students as captured in the October 1, 2019 SIMS reports will meet the Comparison Index (CI) or school's Gap Narrowing Targets (GNT). Further discussion with the Department is not needed at this time.

Describe the school's general recruitment activities, i.e. those intended to reach all students.

General Recruitment Activities for 2019-2020:

Advertisement Runs

Advertisements for Sizer School appeared on a local MART public transportation bus from November to February. This bus traveled throughout the tri-city area covering Leominster, Fitchburg, and Gardner. An advertisement for Sizer School was featured in the Visit North Central Massachusetts Guide (aka) Appleseed Country Guide distributed all over Worcester County from February to July. An advertisement for Sizer School was featured in all Coffee News publications distributed online and in local businesses throughout the North Central Mass area. Advertisements for Sizer School were featured in the town-wide editions of The Lunenburg Ledger newspaper in November 2019 & May 2020, which went to all 5,000 homes in the town as well as 20 local businesses throughout Lunenburg and Leominster.

Sizer Sponsorships

Sizer School was a Bronze Medal Sponsor of the Leominster Dek Hockey Athletic Program for the 2019-2020 year with Sizer School banners displayed in multiple locations throughout the Athletic Center on Route 2E in Leominster. Sizer sponsored school-aged children's learning activities during the city of Leominster's Once Upon a Time February School Vacation Week Celebration.

Networking

Sizer School bolstered its relationship with the City of Leominster through engagement with the Business Development and Event Office, participating in the city's Festival of Trees (December) and Holiday Stroll Community Event (December). The Recruitment and Communication Coordinator built relationships with local businesses through participation in Connect North Central Mass activities offered by the North Central Mass Chamber of Commerce, solidifying more businesses willing to distribute fliers and promotional materials for Sizer School Enrollment efforts throughout North Central Massachusetts.

The Recruitment and Communication Coordinator visited with the Resident Services Coordinator at Riverside Village Apartments, a subsidized housing community in Leominster to build a relationship that will allow Riverside staff to better work with their families in seeking educational opportunities throughout the area, especially low-income families and ELL families. A public program to promote Sizer School was held at Riverside, with materials presented in English and Spanish.

A presentation on Sizer School, a history, synopsis of the school and breakdown of educational opportunities was given to staff at the Spanish American Center in Leominster. Sizer's Recruitment and Communication Coordinator met with Sonia Rodriguez, M. Ed., Outreach & Community Engagement Coordinator at the Spanish American Center and Neddie Lattimer, Executive Director of the Spanish American Center as a way of helping to improve the center's community engagement with schools outside the Leominster Public School System. Information provided during the meeting also helped provide the center's community engagement coordinator with information about the educational opportunities Sizer presents to help improve equity and access of information to ELL families throughout the area.

Continued/Updated Practices

Sizer School's Recruitment & Communication Plan for the 2020-2021 School year will include all of the above as well as those listed below, which include updated techniques that were rolled out during the 2020-2021 school year and proved successful for Sizer's efforts to increase access and equity to information for current families as well as interested families.

Sizer Event Schedule

For the second year in a row, Sizer School participated in the St. Joseph's Holiday Fair in Fitchburg to support building relationships with local businesses and organizations focused on providing community enrichment. Sizer School held their annual Health Fair in October 2019. Over 30 local organizations participated in the event, and the event was attended by over 100 community members. Through networking connections by the Recruitment and Communication Coordinator, Sizer School plans to incorporate the Veggie Circus into future events – the Veggie Circus is a national nonprofit group that pairs healthy living and eating with hands-on learning and circus skills.

The Recruitment Office worked with the Sizer School Board of Trustees and the Class of 2020 to promote their annual Community Leader Breakfast and Senior Product Night. The event was held just before the COVID-19 shutdown in March. Thirty-two representatives from the local community, including local politicians, business owners and educational and nonprofit leaders attended the event, networking and meeting with Sizer School seniors to discuss the 2019 Senior Products. The Recruitment

Office worked with the Guidance Office and the Sizer PTSO to coordinate and hold Sizer's annual Alumni Day Celebration in December of 2019. Nearly 20 alumni attended or contributed to the event, networking with students and staff, sharing their stories on camera for promotional use on Sizer's YouTube and other social media outlets.

Radio Stations

Sizer School has added to their radio communications group, using RenewFM & WXLO to communicate important dates and events at Sizer School. In 2020, this list was added to include WPKZ, WLPZ and WGAW.

Public Access Cable

Sizer School utilizes the Fitchburg Public Access Channel and the Leominster Public Access Channel to promote Sizer School events and other Sizer School announcements and enrollment deadlines. These stations also operate online, making this information available throughout all sending districts via each station's website.

Information Sessions

The Sizer School Recruitment and Communication Coordinator held 6 information sessions between November 2019-January 2020 and another in June 2020. Two of these sessions were held at Sizer School at 500 Rindge Road in Fitchburg and included speeches by staff members and tours given by Sizer School Student Ambassadors. To improve equity and access to interested families, Sizer also held similar Information Sessions at local libraries including Lunenburg, Gardner, Leominster, and Winchendon. All written information provided during these events was made available in English and Spanish.

In June of 2020, Sizer utilized the online conferencing software Zoom to hold a Virtual Information Session for interested families. Over 30 families attended virtually including current families, incoming families and interested families. This session was recorded to be used for recruitment for the 2020-2021 school year.

Promotional Materials & Signage

Sizer School continued the use of lawn signs and informational fliers as a means of recruitment and to maximize public awareness of the school. Sizer School signs were placed in high-traffic areas and in front of family establishments throughout Lunenburg, Fitchburg, Leominster, Lancaster, Gardner, Ashburnham, Winchendon, and Westminster. Fliers for Sizer School were distributed to over 20 locations throughout the area including Lunenburg, Fitchburg, Lancaster, Leominster, Gardner, Winchendon, Ayer, Ashburnham, and Westminster.

All Sizer School Informational pamphlets were updated (in English and Spanish) in order to provide the most up-to-date information regarding Educational Opportunities at Sizer: Dual Enrollment, AP Programs, the Early College High School Program with Fitchburg State University and Mount Wachusett Community College, and TRIO supports.

News Media Presence

Sizer School has continually reached out to local news publications to distribute school news in the form of event promotion, advertisements, and press releases. In October 2019, these efforts were increased resulting in Sizer School being in headlines in local newspapers at least twice a month (often more) in at least one of Sizer's sending districts as well as the Sentinel & Enterprise and Worcester Telegram, both of which provide news coverage to all sending districts.

Social Media Presence

Sizer School has had a Facebook page for several years, which it has used to improve communications and visibility for the school, but in the 2019-2020 school year, it has become one of Sizer's greatest assets for reaching Sizer families, and our sending districts, during the COVID-19 outbreak. Sizer used Facebook to help celebrate the Class of 2020 as well as hold a virtual Information Session in June. Facebook has helped disseminate all health and safety updates related to COVID-19 by promoting the school's COVID-19 Community Update website page.

Increased usage of Facebook as a Recruitment tool has developed the following posting schedule for Sizer School's page (@Sizer6): Mondays and Fridays Sizer posts about enrollment deadlines, and information sessions, Tuesdays and Thursday, Facebook is used to highlight classroom activities – or virtual learning highlights and Wednesdays Sizer posts Did You Know? Infographics about Sizer School and our personalized education.

Sizer's Facebook following has grown from 1428 followers in October 2019 to 1652 as of June 29, 2020. Facebook Analytic data shows that between October and March of the 2019-2020 school year, Sizer's Facebook posts reached 10K people a week with most of these users being between the ages of 35-44 from the Fitchburg/Leominster area.

Sizer has also increased the use of its Instagram account. As many students and their families use Instagram to stay connected, the Recruitment and Communication Coordinator increased usage of this form of social media to promote Sizer events, student achievements, community involvement and educational opportunities. Instagram has also been used frequently in the 2019-2020 school year to promote community partnerships and connect with local businesses. Since October 2019, Sizer's Instagram following has increased from 153 to 367 as of June 29, 2020.

Sizer School has increased its use of YouTube to promote Sizer School events such as Community Meetings. YouTube allows equitable access to families that could not make these events or need English translation services offered by YouTube Closed Captioning capabilities.

A Sizer School Tik Tok account was created to attract new students, promote school spirit, and create short, easy-to-follow promotional videos to attract/inform interested families. The median age of the average Tik Tok user is 14, globally, between the ages of 16-24. After surveying students who attended the Information Session at Sizer School in January 2020, when asked where they heard about Sizer, students reported most saw a video on Sizer's YouTube Channel or a Tik Tok video that was shared with them.

Recruitment Plan – 2020-2021 Strategies

Dist strategies for recruitment activities for each demographic group

Special education students/students with disabilities

(a) CHART data

School percentage: 18%
GNT percentage: 0%
CI percentage: 13.4%

The school is above GNT percentages and above CI percentages

(b) Continued 2019-2020 Strategies

- X** Met GNT/CI: no enhanced/additional strategies needed
- Highlight success rates with special education students in recruitment materials and annual reports.
- Place recruitment information in locations that may be frequented by families with children with special needs such as LUK, Inc. in Fitchburg, the United Neighbors of Fitchburg, the Boys and Girls Club of Fitchburg and Leominster, Montachusett Opportunity Council, Inc in Fitchburg, and the Department of Children and Families in Leominster.

	<ul style="list-style-type: none"> • Distribute materials to local libraries, agencies, and churches that host support groups and meet-ups for families with children with special needs. • Sizer's Director of Specialized Education will attend an information session and be available to answer questions specific to specialized education during and after the session; her presence at this meeting will be publicized on the Sizer School website and flyers. Her business cards will be made available to families during information sessions and tours that she could not attend. • Sizer's Recruitment and Communication Coordinator will meet with the Director of Specialized Education to ensure that services offered are being accurately represented to families inquiring about Sizer School.
Limited English-proficient students/English learners	
<p>(a) CHART data</p> <p>School percentage: 1.1% GNT percentage: 1.6% CI percentage: 2.1%</p> <p>The school is <u>below</u> GNT percentages and <u>below</u> CI percentages</p> <p>(Continued)</p>	<p>(c) 2020-2021 Additional Strategy(ies), if needed</p> <p>X Did not meet GNT/CI: additional and/or enhanced strategies needed. Include the time allotted for each strategy for data change (i.e. 2-3 years, 1 year) and/or if the school collaborated with a local community organization on these strategies.</p> <ul style="list-style-type: none"> • Build and/or maintain partnerships with agency staff and leaders serving the Hispanic and Hmong community in our region who distribute our information. • Provide brochures and recruitment flyers in both English and Spanish to local agencies, businesses, and churches with predominantly Spanish-speaking clientele or congregations, such as the Spanish American Center and the Family Resource Center. • Keep the "Google Translate" function on our website to include both Spanish and Hmong. • Translate important forms, attachments, and documents on our website to include Spanish pages (e.g., Sizer's application). • Recruit Spanish speaking parents and students to attend Information Sessions and volunteer at events families. • Recruitment and Communication Coordinator will meet with agencies that work with English language learning families such as the Spanish American Center, subsidized housing center Riverside Village and LUK Inc. in order to educate these agencies about Sizer School with a pledge that these agencies will help interested families navigate the enrollment process when applicable. <p>To meet our GNT and CI percentages going forward, Sizer will also:</p> <ul style="list-style-type: none"> • Translate Enrollment Policy and recruitment materials into Hmong. • Increase presence at local events where Spanish and Hmong families are present. • Sizer's Recruitment and Communication Coordinator will work on second-language skills, specifically Spanish.

	<ul style="list-style-type: none"> • Sizer's Recruitment and Communication Coordinator will attend local events hosted by the Spanish and Hmong community; these include the Block Party hosted by the Spanish American Center in Leominster, Hmong Community Fair in Fitchburg, and Hmong New Year Festival in Fitchburg following whatever guidelines are issued by the state related to COVID-19. • More advertisements will be featured in Spanish and Hmong media such as the monthly newsletter through the Spanish American Center of Leominster, Fitchburg Latinos Unidos Facebook page, and El Hispano Vicerio newspaper. • The Recruitment and Communication Coordinator will continue to network with agencies that work with English language learners to spread awareness and educate agencies about Sizer School and seek new partnerships that will help connect all language speakers in the Sizer community. • The Recruitment and Communication Coordinator will work to pair academic teachers with local multicultural agencies to maintain a culturally inclusive atmosphere in the classrooms, with attention paid to language differences and similarities.
Students eligible for free or reduced lunch (Low Income/Economically Disadvantaged)	
<p>(a) CHART data</p> <p>School percentage: 37.5%</p> <p>GNT percentage: 0%</p> <p>CI percentage: 21.4%</p> <p>The school is <u>above</u> GNT percentages and <u>above</u> CI percentages</p>	<p>(b) Continued 2019-2020 Strategies</p> <p>X Met GNT/CI: no enhanced/additional strategies needed</p> <ul style="list-style-type: none"> • Provide brochures to area agencies serving low-income youth such as the Montachusett Opportunity Council, Inc., Boys & Girls Club, LUK Crisis Center, neighborhood centers, etc. Leave brochures at local shelters and social service agencies. • Recruitment and Communication Coordinator will meet with agencies that work with low income families such as the Spanish American Center, subsidized housing center Riverside Village, and LUK Inc. to educate these agencies about Sizer School. These efforts will continue in the 2020-2021 school year.
<p><u>Students who are sub-proficient</u></p>	<p>(d) Continued 2019-2020 Strategies</p> <ul style="list-style-type: none"> • Include MCAS scores on brochures and other printed materials and in Information Sessions. • Recruitment materials and events will highlight Sizer's smaller classroom sizes and the commitment to personalization. • Leave brochures at local libraries and other agencies where tutoring occurs.

<p><u>Students at risk of dropping out of school</u></p>	<p>(e) Continued 2019-2020 Strategies</p> <ul style="list-style-type: none"> • Partner with the Department of Secondary Education's Homeless Education State Coordinator to provide families with McKinney-Vento information through their agencies and partners. • Provide McKinney-Vento brochures at the community fairs that we attend and host information tables. • Leave brochures and materials at local Community Health Centers and hospitals that serve youth who have mental health needs. • Leave brochures with agencies that work with youth who have experienced trauma. These agencies include LUK Crisis Center and the MOC Services.
<p><u>Students who have dropped out of school</u> <u>*only schools serving students who are 16 and older</u></p>	<p>(f) Continued 2019-2020 Strategies</p> <ul style="list-style-type: none"> • Promote our mission of inclusivity through advertisements, brochures, flyers, and other recruitment strategies such as information sessions and tours. • Sizer's Student Support Services team, many of whom are based in our community, are equipped with recruitment information and are trained to reach out to and engage students they meet who have dropped out of school.
<p>OPTIONAL <u>Other subgroups of students who should be targeted to eliminate the achievement gap</u></p>	<p>2020-2021 Additional Strategy(ies), if needed</p> <ul style="list-style-type: none"> • The Recruitment and Communication Coordinator will build relationships with local businesses through participation in Connect North Central Mass activities offered by the North Central Mass Chamber of Commerce, solidifying more businesses willing to distribute fliers and promotional materials for Sizer School Enrollment efforts throughout North Central Mass; • The Recruitment and Communication Coordinator will visit with the Resident Services Coordinator at Riverside Village Apartments, a subsidized housing community in Leominster to build a relationship that will allow Riverside staff to better work with all new families in seeking educational opportunities throughout the area, which includes Sizer School. • To improve equity and access to interested families that may not be able to get to Sizer School for an information Session, Sizer will hold several Information Sessions at local libraries including Lunenburg, Gardner, Leominster, and Winchendon.

Retention Plan 2020-2021

Please provide a brief narrative report on the successes and challenges of implementing strategies from the 2019-2020 Retention Plan.

2019-2020 Implementation Summary:

Sizer School examines retention data on an ongoing basis utilizing various teams and departments within the school, including student services, Executive Director's office, recruitment office, and instructional teams. From our 2019-2020 retention plan, Sizer has successfully maintained the following:

- **Small class size and overall student load:** Most teachers at Sizer teach between 60 and 85 students per day with most class sizes ranging from 13-16. This allows for differentiation and knowing student needs. Additionally, Sizer is focusing on strategies to increase student engagement, diversifying the ways students learn, discuss, and demonstrate an understanding of content and skills.
- **Early warning indicators:** Sizer tracks student course performance, attendance, tardiness, and behavior and identifies students who may be at risk. The Student Services Team (SST) guides teacher teams in identifying successful strategies, following student progress, and coordinating or providing additional services as needed.
- **Knowing each student well:** Sizer has a strong advisory system as the building block of culture, communication, and relationships. Advisors are the first and strongest conduit for families and students to connect with Sizer, monitor progress, and address needs. Advisors meet with students and family/guardians/caregivers three times per year. These meetings are used to establish relationships, share and develop student goals, and provide opportunities for greater communication.
- **A tiered system of support:** Sizer offers differentiated instructional approaches for the whole class and small group and individualized instruction. The support network includes Learning Specialists, a Literacy Specialist, a Math Specialist, an academic tutoring class, and other courses designed to meet student needs.
- **Collaborative Team Effort:** Sizer works as a team to make sure every student is getting the best resources that we can offer them. Teachers, counselors, administrators, and support staff come together and work collectively to create plans for students to make sure their academic, social, emotional, and behavioral needs are being met consistently. Student Services staff reach out to families when concerns arise and work with them to provide services. Staff collaborate with outside resources to include You, Inc., Community HealthLink, Department of Children & Families, MOC, Gandara Center, United Way, Our Father's House, Ginny's Food Pantry, Youth Mobile Crisis, the SHINE Initiative, Sandy Hook Promise, Seven Hills, Department of Transitional Assistance, Community Health Connections, and the Spanish-American Center. Sizer staff's commitment to teamwork and sharing best practices helps us ensure that all students are achieving success throughout their day.
- **Expanding Programs to Meet Student Needs:** The development of the Bridges Program for Sizer has seen great and promising supports for our Tier 3 students. Sizer administration, counseling, and teaching staff focused on building the skills essential to facilitating successful participation in general education classrooms for students in the Bridges Program. Bridges staff worked closely with general education teachers to support students in the classroom with creative scheduling. Bridges staff support the students with targeted skill development focused on organizational and attentional skills, and managing classroom expectations, and then coaching the students in the practice of these skills in the general education classroom. In 2020-2021, Sizer anticipates continued success with the

program and will focus on targeting naturally occurring social groups and collaborative learning opportunities that can be built into the design of the school day. Focus areas include facilitating the development of explicit sets of communication and organizational skills identified in IEPs; utilizing coaching and interventions by special education professionals throughout the school day; and engaging in ongoing consultation, training, and collaboration with general educators to increase the opportunities for meeting goals across all settings and to decrease the use of out of classroom interventions.

Moving into the 2020-2021 school year, Sizer anticipates an increased focus on enhancing and improving what Sizer does well to continue to make progress on retention within our school. After improvements in retention for the 2017-2018 and the 2018-2019 school years, Sizer saw an increase of 6 percent for the 2019-2020 school year. Most of this increase came from our 8th and 9th grades. Sizer will focus on both student attrition and retention data during 2020-2021 for any new trends, especially as we teach and learn within the new COVID-19 school environment.

Sizer's development of a new Strategic Plan, as guidance up to June 2024, identifies improvements within our school's structure which will affect retention positively overall. Sizer's challenge is to fully implement and embark on this work to improve community, equity, diversity, and inclusiveness within our culture. Sizer's Strategic Plan will see the school:

- **Focus on Communication and Community:** Regularly communicate a unified message to internal and external audiences through multiple media outlets, including Facebook, local news coverage, and others as available. Sizer will also continue to host events to share student success and learning. Sizer will also continue to build partnerships in the community to emphasize the school's mission of Think, Care, and Act and to connect our students to the world through community service, dual enrollment, internships, and other opportunities.
- **Renew and Reinvigorate Teaching and Learning:** Continue to revise and strengthen our curriculum to incorporate best practices of Backward Planning, Project-Based Learning, and 21st Century Skills. The first step in this work was completed in the fall and winter. It focused on improving teachers' abilities to establish clear learning goals and objectives and become stronger with Backward Planning. Particular emphasis was paid to reviewing the essential question, "what do we want our students to learn?" Teachers worked in their departments to analyze and "unpack" their content area's standards to identify the most essential content for students to know. Our professional development focused on how to read frameworks and create both long- and short-term learning goals and objectives. Teachers then took their revised list of teaching essentials and reviewed both the duration of their teaching units and their assessment practices. Teachers focused on creating performance tasks for students that would demonstrate their understanding of the essential learning standards. Sizer established a set of unified practices for recording this in Rubicon Atlas. Work began on ways to unify our grading and reporting in PowerSchool to make clear the link between assessments and learning goals. Our work on PowerSchool grading and reporting was interrupted by the COVID-19 closure. Our overarching goal remains to continue working on renewing and reinvigorating teaching and learning through a school-wide commitment to focusing on the implementation of best practices.
- **Continue and Deepen Commitment to Equity, Diversity, Inclusiveness, and Supports for All Students:** Consult with human resources and other consultants to review policies and procedures with a diversity and equity lens. Training has begun with staff around equity, diversity, and inclusion through professional development and learning opportunities. Increases to efficacy of Tier 1, 2, and 3 interventions with clear processes and tools for progress monitoring, including use of internal and external data sources, will be used to focus on disaggregated subgroups throughout.

With these focused areas, Sizer hopes to see a correlation to retention for the school.

Overall Student Retention Goal	
Annual goal for student retention	85%

Retention Plan – 2020-2021 Strategies List strategies for retention activities for each demographic group.	
Special education students/students with disabilities	
<p><u>(a) CHART data</u></p> <p>School percentage: 11.8% Third Quartile: 10.1%</p> <p>The school's attrition rate is <u>above</u> third quartile percentages.</p>	<p>(b) Continued 2019-2020 Strategies</p> <p><input type="checkbox"/> Below third quartile: no enhanced/additional strategies needed</p> <ul style="list-style-type: none"> • Sizer continues to utilize a part time School Psychologist to provide testing, advice, and ongoing support to teams and the Director of Specialized Instruction. • Sizer will be working with the state through its Personalized Learning Network (PLN) to provide technical assistance in reviewing and revising as needed Sizer's approach to discipline. • The Student Support Team will be looking at "Kid Talks" and the supports and professional development teachers and learning specialists may need to make "Kid Talks" more effective and clearer. • Special Education Learning Specialists are paired this year with a paraprofessional; together those partners will work with their grade level and/or divisional teams to implement instructional strategies to best meet the diverse learning needs of special education students. • Through personalized education plans and data, which inform instruction, Sizer supports the development of foundational skills getting all students to proficient in a safe and supportive learning environment. • The Special Education Department, teachers, and paraprofessionals regularly communicate with families regarding student needs and progress. • Sizer teachers consistently remain after school to allow students to receive additional support and assistance.
	<p>(c) 2020-2021 Additional Strategy(ies), if needed</p> <ul style="list-style-type: none"> • Sizer has created the Bridges program, which is designed to support students' social, emotional, behavioral, and academic needs to maximize student success across all areas of the school day. Individualized support is provided to students whose disabilities create a barrier to accessing the school day despite previous intervention at multiple levels. Students may use this program for check-ins, sensory breaks, emotional support, intensive case management, and/or highly incentivized behavioral coaching throughout their school day to make progress within the least restrictive environment (LRE). This program has finished up its second year in existence and will continue for the 2020-2021 school year.

	<ul style="list-style-type: none"> • Sizer has committed to having a learning specialist per grade level. This has allowed us at all grade levels to provide learning strategies and opportunities to students with learning differences on a one-on-one basis or in small group settings to give students the support they need to be successful. Specialists are also able to help support across grades from year-to-year to help streamline strategies and support with pre-built relationships. • Special education, student services, and grade level teams work in close collaboration throughout the school year with weekly meetings held with grade wide Common Planning Time (CPT) to make sure the needs of individual students are being met revolving around academics, social, emotional, and behavioral. • Grade level teams have a dedicated time in their daily schedule to meet each day of the week to cover topics and have the flexibility to revisit students that need additional focus and additional collaboration from those individual student's teams. • Sizer has developed a Strategic Plan for the next 5 years, starting in June 2019 and ending in June 2024. In this Strategic Plan, Sizer will be building toward the outcome in June 2024 to remain true to its mission of Think, Care, and Act, and its commitment to equity, diversity, and inclusiveness. Curriculum will continue to be refined and developed to incorporate best practices of Backward Planning, Project-Based Learning, and 21st Century Skills. • Support systems of Tier 1, 2, and 3 academic and social emotional supports will be in place for all students, and data will be routinely utilized from a variety of sources to identify, monitor program effectiveness and student progress, and inform instruction and support for all students. These goals will help students meet and exceed state benchmarks and have our attrition below the third quartile compared to chartered districts by June 2024. • Sizer has also utilized professional development opportunities via the Charter School Association, and the Department of Education and Secondary Education around SEL and special education and will continue to do so for the 2020-2021 school year.
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Limited English-proficient students/English learners	
<p>(a) CHART data</p> <p>School percentage: 0.0% Third Quartile: 10%</p> <p>The school's attrition rate is <u>below</u> third quartile percentages.</p>	<p>(b) Continued 2019-2020 Strategies</p> <p>X Below third quartile: no enhanced/additional strategies needed.</p> <ul style="list-style-type: none"> • Through personalized education plans and data, which inform instruction, Sizer supports the development of foundational skills, getting all students to proficient in a safe and supportive learning environment. • After school help and tutoring is available for students. • Interpreters are made available for family meetings, IEP, 504, attendance, and "Kid Talks." • Sizer hosts a Family Multicultural Night where students and their families participate and showcase their cultures with pride and acceptance. • Sizer posts various events, fairs, informational speakers, and meetings at the school (through our avenues of communication) that happen throughout the community for families whose first language is not English. • Sizer informs students and families of classes and camps that are free or low cost in the community to learn to read, write and speak English.
	<p>(c) 2020-2021 Additional Strategy(ies), if needed</p> <ul style="list-style-type: none"> • Sizer is working on broadening and enhancing our communication with families in their primary language. This is to continue breaking down any barriers for families and create more opportunities for building relationships with the school community.

Students eligible for free or reduced lunch (low income/economically disadvantaged)	
<p>(a) CHART data</p> <p>School percentage: 17.6% Third Quartile: 12.3%</p> <p>The school's attrition rate is <u>above</u> third quartile percentages.</p>	<p>(b) Continued 2019-2020 Strategies</p> <p>Sizer monitors the academic, social, and economic needs of its students and strives to ensure equitable access across programs. We provide support across instructional, social and emotional domains as listed in the other strategies. In addition, we support via Co-College Access and Planning:</p> <ul style="list-style-type: none"> • An innovative partnership with Fitchburg State University that provides early access for first generation and economically-disadvantaged students to take college courses, free of charge, starting in tenth grade. Books are also subsidized through this collaboration. • For students who do not join the partnership, dual enrollment is still an option. Students receive a discount for their college courses and may apply to the Sizer School Foundation for full or partial coverage of costs. • Sizer School partners with Mount Wachusett Community College and has TRiO program staff in the building. TRiO provides college readiness and preparation for students of low-income families. This includes but is not limited to attending college field trips, parent workshops for FAFSA and information on studentship programs.

	<ul style="list-style-type: none"> • All Sizer students receive college guidance and support through the application process and financial aid options and forms. • Sizer School PTSO hosts an annual talent show called The House of the Rising Stars. Funds raised support a college studentship fund. Interested students must apply and complete an essay. It is open to all graduating seniors. • All 11th graders take the PSAT free of charge. <p><u>Activities:</u></p> <ul style="list-style-type: none"> • The Sizer School Foundation will cover or partially cover costs for any economically-disadvantaged student to attend field trips, play sports or participate in afterschool programming. • Sizer offers many after school activities free of charge, and evening activities are all based on voluntary donations, no charge. <p><u>Resources:</u></p> <ul style="list-style-type: none"> • Sizer informs students and families of workshops, classes, events, fairs, and camps that are free or low cost in the community. • Sizer provides information to our community on free breakfast and lunch programs throughout the school year and during the summer. • We provide our families with resources and referrals to other agencies that accept MassHealth for dental, health, mental health, and other needs. • Sizer School Food Services provides all students, including free and reduced lunch participants, with healthy balanced breakfasts and lunches. • All students are provided with free breakfast during MCAS testing days. • Sizer has a food pantry for families in need. They can confidentially request and receive food and toiletries for their families' needs. <p>(c) 2020-2021 Additional Strategy(ies), if needed</p> <p><input type="checkbox"/> Above third quartile: additional and/or enhanced strategies needed. Include the time allotted for each strategy for data change (e.g., 2-3 years, 1 year) and/or if the school collaborated with a local community organization on these strategies.</p> <ul style="list-style-type: none"> • Sizer maintains an extensive food pantry which is utilized by many of our families. During Sizer's closure due to COVID-19, Sizer has done extensive outreach to make sure our families in need have been able to still access this resource. • Sizer is a recipient of the McKinney Vento Homeless Assistance Grant (310). Using these funds, Sizer will continue to increase awareness and provide resources to homeless families. These funds cover a variety of professional development opportunities for staff, emergency housing for students and families, supplies for families, and other needs to provide services for students and families that fall under McKinney Vento.
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	<ul style="list-style-type: none"> • Sizer partners with DCF, community agencies and sending districts for students to allow access to mental health services and transportation. • The timeline for completion of all these strategies is ongoing and will be continued and expanded to meet the needs of our students and families.
<u>Students who are sub-proficient</u>	<p>(d) Continued 2019-2020 Strategies</p> <ul style="list-style-type: none"> • Sizer offers a 3-day MCAS prep during February (English) and April (Math) for all students looking to get additional help around MCAS. These “Academies” are free for all students and are smaller group settings to allow students more personal attention to improve and prep for MCAS testing. Sizer also offers this opportunity in May (Science) after school to allow students to gain additional opportunities to prepare for MCAS testing. These academies will be maintained and provide additional hours for students. This year, Sizer utilized data from previous testing and results from iReady to help target key students for whom this academy would be most helpful.
<u>Students at risk of dropping out of school</u>	<p>(e) Continued 2019-2020 Strategies</p> <ul style="list-style-type: none"> • Sizer provides personalized counseling to students who express a desire to leave through the following school-based resources: Advisory, Student Support Services and college counseling. • Advisors and grade level teachers are made aware as soon as it is discovered that a student wants to drop out. • For those students who are determined to leave, school counselors complete an exit interview. Information from the interviews is used to alter or implement new strategies for student retention. • Sizer guidance counselors encourage students to continue their education via other alternative schooling, vocational schools, or traditional public district schools. • Current students and families are invited to attend and assist with academic milestones that occur at the school so that they can see where their perseverance will lead them. • Students participate in daily Advisory meetings where they can check in with their Advisor about their academic and social needs and the support they are receiving. These meetings also provide students with a continuous opportunity to discuss challenges as they arise. • Students are given multiple options for electives when they get to high school, and they have the option of assisting in the creation of their schedules. • Sizer invites outside speakers for the staff, families, and students on the topics of college preparation and readiness. • Juniors and Seniors attend a seminar class for college applications, resume writing, college essays, financial aid processes, and accessing scholarships. • All students attend annual SOS training where they learn about the signs of suicide and self-injurious prevention. Materials are sent home and parents are also strongly urged to attend. Childcare is provided.

	<ul style="list-style-type: none"> • Sizer maintains a culture of No Bullying. Mediation Services are utilized to negotiate student issues and to teach students tools for positive and effective communication and interactions. • Sizer holds Family Group Decision Making meetings for struggling students. The family and appropriate team members (staff or community resource partners) come together and create a support and success plan through a facilitated discussion. • Sizer has updated the policy on credit accrual. For classes that are 4 credits, students will have a full year to earn the 4 credits for the course as opposed to 2 credits a semester. This allows students to show continued growth up until the end of the year long course. <p style="text-align: center;">2020-2021 Additional Strategy(ies), if needed</p> <ul style="list-style-type: none"> • Tenth grade students can explore career options through our "April Exploration." Students are guided and given the opportunity to experience and learn about career paths through programs like Job Corps and others. • Sizer has expanded its connection with Mediation Services of North Central Mass, Inc. to have weekly lessons with all Sizer advisories around Conflict Resolution and Communication to give students the skills needed to help with peer stressors during the academic day. This is in hopes of reducing peer conflicts and bullying. • Sizer has restarted their "EQUALS" afterschool club which is in support for our LGBTQ community and allies to build a safe environment in our school and build a community of acceptance as a standard for our school culture. The program was started back up this school year and has been active during the school's closure due to COVID-19 and will continue for the 2020-2021 school year.
<u>Students who have dropped out of school</u> <u>*only schools serving students who are 16 and older</u>	<p style="text-align: center;">(f) Continued 2019-2020 Strategies</p> <ul style="list-style-type: none"> • Sizer will reach out each year to students who have dropped out of school and not transferred to other programs. These students will be provided resources and invited to schedule a meeting with the appropriate school personnel to discuss options for receipt of a high school diploma/GED/job training.
<p style="text-align: center;">OPTIONAL</p> <u>Other subgroups of students who should be targeted to eliminate the achievement gap</u>	<p style="text-align: center;">(g) Continued 2019-2020 Strategies</p> <ul style="list-style-type: none"> • Sizer School remains committed to providing students with a personalized program of supports and resources to ensure all students succeed. <p style="text-align: center;">2020-2021 Additional Strategy(ies), if needed</p> <ul style="list-style-type: none"> • Sizer is committed to the goals articulated in its Strategic Plan. Focus areas include increasing professional development on equity, diversity, inclusiveness, and cultural competence. Our curriculum will continue to be refined and developed to incorporate Backward Planning, Project-Based Learning, and 21st Century Skills. We will review and update our system of Tier 1, 2, and 3 academic and social emotional supports. Sizer will monitor and reduce its overall discipline rates and reduce any subgroup disparities by at least half. Sizer remains committed to helping all students meet or exceed state benchmarks for accountability.

APPENDIX C

School and Student Data Tables

Sizer School student profile page can be found here:

<http://profiles.doe.mass.edu/general/general.aspx?topNavID=1&leftNavId=100&orgcode=04740000&orgtypecode=5>

STUDENT RACE AND ETHNICITY AND SELECTED POPULATIONS	
Race/Ethnicity	% of School
African American	5.4%
Asian	1.4%
Hispanic	22.8%
Native American	0.3%
White	67.3%
Native Hawaiian, Pacific Islander	0.3%
Multi-race, non-Hispanic	2.5%
Selected Populations	% of School
First Language not English	2%
English Language Learner	1.1%
Students with Disabilities	18%
High Needs	47.6%
Economically Disadvantaged	37.5%

ADMINISTRATIVE ROSTER FOR THE 2019-2020 SCHOOL YEAR			
Name, Title	Brief Job Description	Start date	End date (if no longer employed at the school)
Michelle Paranto Executive Director	School Leader	7/1/2020	
Frederick Randall Interim Executive Director	School Leader	2018	Interim ED duties concluded 6/30/2020
Frederick Randall Principal	Instructional Leader	2018	
Kathleen Buchanan Director of Specialized Services/ELL	Leads Special Education Department	8/15/2019	9/30/2019
Sarah Sams Director of Special Services/ELL	Leads Special Education Department	10/21/2019	
Brenda Jones Director of Finance & Business Management	School Finances & Human Resources	2007	
James Fortier Dean of School Culture	Student discipline & Student Services	2015	
William Clabaugh Director of Facilities	Building Management	2016	
Jill Connell, Director of Development & Communications	Coordinates Development, Events & Foundation	2017	

TEACHERS AND STAFF ATTRITION FOR THE 2019-2020 SCHOOL YEAR				
	Number as of the last day of the 2019-2020 school year	Departures during the 2019-2020 school year	Departures at the end of the school year	Reason(s) for Departure*
Teachers	2	0	2	2-Employee chose to end employment
Other Staff	9	6	3	9-Employee chose to end employment

As was the case in 2018-2019, great emphasis was once again placed on teacher support and retention during the 2019-2020 school year. The Sizer new teacher orientation and mentoring program continued to assist with retention of new staff and empowering veteran teacher leaders to assist in their development. Communication and teacher participation in school-wide decision making were also strongly emphasized with participation encouraged in Sizer's Strategic Plan development and Collaborative Bargaining Agreement process.

BOARD AND COMMITTEE INFORMATION	
Number of Commissioner approved board members as of August 1, 2020	13
Minimum number of board members in approved bylaws	9
Maximum number of board members in approved bylaws	16

BOARD MEMBERS FOR THE 2019-2020 SCHOOL YEAR				
Name	Position on the Board	Committee affiliation(s)	Number of terms served	Length of each term (start and end date)
Jennifer Barlow	Community Rep.	Development, Chair	1	12/09/19 to 09/30/22 (3yr)
jennifer berg	Board Secretary, Community Rep.	Academic Excellence, Chair	1	12/11/17 to 09/30/20 (3yr)
Michelle Brennan	Board Chair, Community Rep.	Executive Comm., Chair	3	10/1/14 to 09/30/16 -Parent Rep. (2yr) 10/1/16 to 09/30/19 (3yr) 10/1/19 to 09/30/22 (3yr)
Tina Chilliast	Parent Rep.	Academic Excellence	2	10/01/17 to 09/30/19 (2yr) 10/01/19 to 09/30/20 (1yr)
Melanie Gallo	Board Vice Chair, Community Rep.	Executive Comm.	4	10/01/10 to 10/01/13 (3yr) 10/21/13 to 09/30/14 (1yr) 10/14/14 to 09/30/15 (1yr) 10/01/15 to 09/30/18 (3yr) 10/01/18 to 09/30/19 (1yr) 10/01/19 to 09/30/22 (3yr)
Richard Lapidus	Community Rep.		2	12/08/15 to 09/30/18 (3yr) 10/01/18 to 09/30/21 (3yr)
Amanda Lopez	Board Treasurer, Community Rep.	Finance, Chair	1	03/09/20 to 07/15/20 (resigned)
Elizabeth Marino	Community Rep.	Governance, Chair	2	10/01/16 to 09/30/19 (3yr) 10/01/19 to 09/30/22 (3yr)

Lyn Niemi	Teacher Rep.	Academic Excellence	2	10/01/17 to 09/30/19 (2yr) 10/01/19 to 09/30/21 (2yr)
Frederick Randall	Ex-Officio, Interim Executive Director	All Committees	1	07/01/19 to 06/30/20 (1yr)
Jonathan Snaith	Parent Rep.	Development	1	10/01/19 to 09/30/21 (2yr)
Sneha Verelst	Teacher Rep.	Governance	1	10/01/18 to 09/30/20 (2yr)
Derek Welch	Community Rep.	Governance	2	10/01/16 to 09/30/19 (3yr) 10/01/19 to 09/30/22 (3yr)

Anticipated Board Meeting Schedule for 2020-2021

BOARD OF TRUSTEE MEETING SCHEDULE FOR THE 2020-2021 SCHOOL YEAR	
Date/Time	Location
Monday, July 20, 2020 @ 5pm	Zoom Meeting as allowed by the AG's Office
Saturday, Sept. 12, 2020 @ 8am (Retreat)	Combined: In Person @ Sizer School and Zoom Meeting as allowed by the AG's Office
Monday, October 19, 2020 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, November 9, 2020 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, December 14, 2020 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, January 11, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, February 8, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, March 8, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, April 12, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, May 10, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office
Monday, June 14, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office

Anticipated Committee Meeting Schedule for 2020-2021

COMMITTEE MEETING SCHEDULES FOR THE 2020-2021 SCHOOL YEAR		
Name of Committee	Date/Time	Location
Executive Committee	Friday, July 31, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Friday, Sept. 4, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Friday, Oct. 30, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Friday, Jan. 29, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Friday, Feb. 26, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Fri., March 26, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Friday, April 30, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Friday, May 28, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Executive Committee	Friday, June 25, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., July 9, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., July 16, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office

Governance Committee	Thurs., Aug. 13, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., Sept. 10, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., Oct. 15, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., Nov. 19, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., Dec. 17, 2020 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., Jan. 14, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., Feb 11, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., March 11, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., April 15, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., May 13, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Governance Committee	Thurs., June 10, 2021 @ 8am	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, Aug. 3, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Mon., Sept. 14, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, Oct. 5, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, Nov. 2, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, Jan. 4, 2021 @ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, Feb. 1, 2021 @ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Mon., March 1, 2021@ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, April 5, 2021@ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, May 3, 2021@ 4pm	Zoom Meeting as allowed by the AG's Office
Finance Committee	Monday, June 7, 2021@ 4pm	Zoom Meeting as allowed by the AG's Office
Academic Excellence	Monday, July 13, 2020 @ 5pm	Zoom Meeting as allowed by the AG's Office
Academic Excellence	Mon., Aug. 17, 2020 @ 5pm	Zoom Meeting as allowed by the AG's Office
Academic Excellence	Monday, Oct. 19, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Academic Excellence	Mon., March 15, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office
Academic Excellence	Mon., June 21, 2021 @ 5pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., Aug 20, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., Sept. 17, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., Oct. 15, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., Nov. 19, 2020 @ 4pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., Jan. 14, 2021 @ 4pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., Feb. 18, 2021 @ 4pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., April 15, 2021 @ 4pm	Zoom Meeting as allowed by the AG's Office
Development Comm.	Thurs., May 20, 2021 @ 4pm	Zoom Meeting as allowed by the AG's Office

Appendix D

Additional Required Information

Key Leadership Changes

Position	Name	Email Address	No Change/ New/Open Position
Board of Trustees Chairperson	Michelle Brennan	brennanm@sizerschool.org	New FY20
Charter School Leader	Frederick Randall	randallf@sizerschool.org	New FY20 (will change in FY21)
Assistant Charter School Leader (Principal)	Frederick Randall	randallf@sizerschool.org	No Change
Special Education Director	Sarah Sams	samss@sizerschool.org	New 10/21/2019
MCAS Test Coordinator	Maryann Macri	macrim@sizerschool.org	No Change
SIMS Coordinator	Coleman McDonagh	mcdonaghc@sizerschool.org	No Change
English Learner Program Director	Sarah Sams	samss@sizerschool.org	New 10/21/2019
School Business Official	Brenda Jones	jonesb@sizerschool.org	No Change
SIMS Contact	Coleman McDonagh	mcdonaghc@sizerschool.org	No Change
Admissions and Enrollment Coordinator	Lindsay Sauvageau	sauvageaul@sizerschool.org	New 10/24/2019
Grants Coordinator	Jill Connell	connellj@sizerschool.org	No Change

Facilities

Location	Dates of Occupancy
500 Rindge Road Fitchburg, MA 01420	July 1, 2014 to present

Enrollment

Action	2020-2021 School Year Date(s)
Student Application Deadline	Monday, March 1, 2021
Lottery	Wednesday, March 3, 2021

Conditions

On February 16, 2017, the MA Department of Secondary and Elementary Education (DESE) Commissioner renewed the Sizer School charter with one condition:

Condition 1:

As a result of enrolling more than 20 percent of its total enrollment from school districts not included in its original charter for 2 consecutive years, Sizer shall submit the following:

- By June 1, 2017, Sizer must send the Department an action plan regarding its enrollment pattern from school districts not included in its original charter.
 - Should the school determine to maintain its current region, by August 2017, Sizer must submit for Department approval a plan that ensures that enrollment from districts outside of the school's region does not exceed 20 percent of its total population by June 30, 2021, and corresponding charter amendment requests for the school's maximum enrollment, enrollment policy, and any other relevant material terms.
 - Should the school wish to add districts to its current region, the school must submit an amendment request by August 1, 2021.
- The recruitment and retention plans that the school submits on August 1 in 2017 through 2021 must address how the school intends to increase recruitment efforts within the region specified in the school's charter.

Progress Update:

Sizer School submitted an action plan to address this condition. This plan has been accepted by the Charter School Office (August 2017).

As of this year, Sizer has not seen a recurrence of two years in a row of students attending Sizer at a rate above 20% out of chartered districts. Sizer will continue to monitor outside attendance percentages each year of the charter term, and if two consecutive years occur again, Sizer will consider altering or adding to its list of chartered towns.

APPENDIX E

Coalition of Essential School's Ten Common Principles



Coalition of Essential School Common Principles (Coalición de las Escuelas Esenciales con Principios Comunes)

Learning to use one's mind well
(Aprendiendo a utilizar bien la mente)

Less is more, depth over coverage
(Menos es más, profundidad sobre cobertura)

Goals apply to all students
(Las metas se aplican a todos los estudiantes)

Personalization
(Personalización)

Student-as-worker, teacher-as-coach
(Estudiante-como-trabajador, professor-como-entrenador)

Demonstration of mastery
(Demostración de la maestría)

A tone of decency and trust
(Un tono de decencia e confianza)

Commitment to the entire school
(Compromiso con la escuela entera)

Resources dedicated to teaching and learning
(Recursos dedicados a la enseñanza y el aprendizaje)

Democracy and equity
(Democracia y equidad)

Dr. Sizer developed these Common Principles
to inspire, guide and challenge us.
In honor of his work, we aspire
to bring these Principles to life.



IN MEMORIAM
TED SIZER,
1932-2009

TEACHER	CROWLEY, JENNIFER	2/28/2020	DEDHAM, MA	DISTRACTED & DISORGANIZED KIDS/DIGITAL WORLD	\$	249.99	\$60.95			\$310.94
ASST PRIN	BISCHOFF, SHANNON	2/26/2020	WOBURN, MA	DISTRACTED & DISORGANIZED KIDS/DIGITAL WORLD	\$	219.99				\$219.99
TITLE I	KENT, CHERIE	6/23/2020	ONLINE/VIRTUAL/WEBINAR	PHONICS	\$	99.99				\$99.99
						30520GRANT				
TEACHER	FRASER, JOANNE		ONLINE/VIRTUAL/WEBINAR	GOOGLE MEET TRAINING	\$	15.00				\$15.00
						24020GRANT				
TEACHER	HALLORAN, JENNIFER		ONLINE/VIRTUAL/WEBINAR	SOCIAL THINKING TRAINING, EXECUTIVE FUNCTION	\$	157.45				\$157.45
TEACHER	JALLISON, DANAE	10/1/2019	DEDHAM, MA	TREATING ANXIETY DISORDERS	\$	39.99				\$39.99
TEACHER	HAHN, NICOLE		ONLINE/VIRTUAL/WEBINAR	GOOGLE AS A CLASSROOM TOOL	\$	284.00				\$284.00
TEACHER	ASQUITH, LINDSAY	DEC-19-JUN20	ONLINE/VIRTUAL/WEBINAR	PREPARING ENGLISH LANGUAGE LEARNERS FOR	\$	243.90				\$243.90
				SUCCESS						
TEACHER	THIBEAULT, ELIZ	DEC-19-JUN20	ONLINE/VIRTUAL/WEBINAR	PREPARING ENGLISH LANGUAGE LEARNERS FOR	\$	243.90				\$243.90
				SUCCESS						
TEACHER	CHANDONNET, KARA		ONLINE/VIRTUAL/WEBINAR	BEHAVIORAL CHALLENGES OF SPECIAL NEEDS KIDS,	\$	736.00				\$736.00
TEACHER	CHANDONNET, KARA		ONLINE/VIRTUAL/WEBINAR	ANTI-BULLYING STRATEGIES						
TEACHER	CHANDONNET, KARA		ONLINE/VIRTUAL/WEBINAR	DATA DRIVEN INSTRUCTION						
TEACHER	HELLER, CAROLYN		ONLINE/VIRTUAL/WEBINAR	ANTI BULLYING STRATEGIES	\$	1,059.00				\$1,059.00
TEACHER	HELLER, CAROLYN		ONLINE/VIRTUAL/WEBINAR	CONQUERING BEHAVIORAL CHALLENGES, SPEC NEEDS						
TEACHER	HELLER, CAROLYN		ONLINE/VIRTUAL/WEBINAR	DATA DRIVEN INSTRUCTION						
TEACHER	HELLER, CAROLYN		ONLINE/VIRTUAL/WEBINAR	PREP SPECIAL NEEDS STUDENT/MEET THE STANDARDS						
TEACHER	YONT, KRISTINE		ONLINE/VIRTUAL/WEBINAR	TELE THERAPY	\$	15.00				\$15.00
						24020GRANT				
TEACHER	MCSWEENEY, MAURA		ONLINE/VIRTUAL/WEBINAR	TEACHING STRUGGLING WRITERS, GUIDING STRUGG-	\$	284.00				\$284.00
				LING WRITERS						
TEACHER	SWEENEY, LAURA		ONLINE/VIRTUAL/WEBINAR	TEACHING STUDENTS W/SPECIAL NEEDS IN THE MAIN-	\$	379.00				\$379.00
				STREAM CLASSROOM						
TEACHER	KASPARIAN, TRACY		ONLINE/VIRTUAL/WEBINAR	HOW TO SUPPORT STUDENTS W/EMOTIONAL, BEHAV-	\$	439.00				\$439.00
				IORAL DISORDERS						
TEACHER	DAY, RICHARD	3/4 & 3/5/20	BOSTON, MA	MMEA ANNUAL CONFERENCE	\$	375.00	\$188.60	\$59.00		\$622.60
TEACHER	BENEDICT, MACKENZIE		ONLINE/VIRTUAL/WEBINAR	CREATING LEARNING ENVIRONMENTS IN A DIGITAL SPACE	\$	175.00				\$175.00
TEACHER	PULEO, ELIZABETH	3/4 & 3/5/20	BOSTON, MA	MMEA ANNUAL CONFERENCE	\$	235.00				\$235.00

TEACHER	KASPARIAN, TRACY	2/29/2020	WORCESTER, MA	SELF-REGULATION INTERVENTIONS	\$	219.99						\$219.99
TEACHER	ZECCO, LEANNE	2/28/2020	WORCESTER, MA	SELF-REGULATION INTERVENTIONS	\$	219.99						\$219.99
NURSE	MCGEARY, AMY	4/14/2020	ONLINE/VIRTUAL/WEBINAR	MEDICATION ADMINISTRATION	\$	50.00						\$50.00
NURSE	MCGEARY, AMY	4/11/2020	ONLINE/VIRTUAL/WEBINAR	SCHOOL NURSE EMERGENCY CARE	\$	75.00						\$75.00
TEACHER	HUARD, SUZANNE	5/6/2020	WARWICK, RI	DYSLEXIA	\$	279.00						\$279.00
NURSE	MCGEARY, AMY	2/13/2020	WESTBOROUGH, MA	SCHOOL HEALTH SCREENING TRAINING	\$	90.00						\$90.00
TEACHER	ROOT-SIMONE, SARA	4/10/2020	ONLINE/VIRTUAL/WEBINAR	TEACHING FOR INDEPENDENCE	\$	209.00						\$209.00
TEACHER	CULBERSON, DEBRA	MAY 20	ONLINE/VIRTUAL/WEBINAR	TRAUMA CONFERENCE	\$	199.00						\$199.00
TEACHER	SCHMOHL, JENNIFER		ONLINE/VIRTUAL/WEBINAR	CHAMPIONS OF SCIENCE	\$	57.00						\$57.00
NURSE	KLAUSMEYER, AMY		ONLINE/VIRTUAL/WEBINAR	PANDEMIC/SCHOOL NURSE SERIES (7 WORKSHOPS)	\$	129.00						\$129.00
TEACHER	ANDRUS, KATE		ONLINE/VIRTUAL/WEBINAR	GOOGLE MEET TRAINING	\$	15.00						\$15.00
						24020GRANT						
TEACHER	KUCK, AMY		ONLINE/VIRTUAL/WEBINAR	GOOGLE MEET TRAINING	\$	15.00						\$15.00
						24020GRANT						
TEACHER	SLIPP, DAVID	3/5 & 3/6/20	BOSTON, MA	MMEA ANNUAL CONFERENCE	\$	220.00						\$220.00
NURSE	BERQUIST, SANDRA		ONLINE/VIRTUAL/WEBINAR	PANDEMIC/SCHOOL NURSE SERIES (7 WORKSHOPS)	\$	129.00						\$129.00
TEACHER	SIMONE, ELIZABETH		ONLINE/VIRTUAL/WEBINAR	DYSLEXIA	\$	99.00						\$99.00
TEACHER	GENTILUCCI, CATLYN	5/11/2020	ONLINE/VIRTUAL/WEBINAR	GUIDED READING	\$	49.95						\$49.95
TEACHER	GENTILUCCI, CATLYN	4/30/2020	ONLINE/VIRTUAL/WEBINAR	KINDERGARTEN TEACHERS ANNUAL CONFERENCE	\$	289.00						\$289.00
TEACHER	MERRILL, KATHRYN	5/11/2020	ONLINE/VIRTUAL/WEBINAR	GUIDED READING	\$	49.95						\$49.95
TEACHER	JOHNSON, JILL		ONLINE/VIRTUAL/WEBINAR	GOOGLE MEET TRAINING	\$	15.00						\$15.00
						24020GRANT						
TEACHER	LABOMBARD, DEBORAH	FALL 2019	ONLINE/VIRTUAL/WEBINAR	NOT SO WIMPY WRITERS CLASS	\$	97.00						\$97.00
TEACHER	ST.PIERRE, CARRIE		ONLINE/VIRTUAL/WEBINAR	MOVING MATH FORWARD	\$	47.00						\$47.00
TEACHER	ANDRE, CHRISTINE	3/6/2020	WORCESTER, MA	HIGH IMPACT STRATEGIES TO REDUCE CHRONIC MIS-	\$	249.98						\$249.98
				BEHAVIOR								
TEACHER	DERKAZARIAN, SHERRIE	3/4.5.6/20	BOSTON, MA	MMEA ANNUAL CONFERENCE	\$	235.00						\$235.00
TEACHER	GUERIN, NICHOLAS	4/7/2020	ONLINE/VIRTUAL/WEBINAR	ENGAGING ALL STUDENTS THROUGH DI	\$	175.00						\$175.00
TEACHER	D'OREO, REBECCA	4/14.4/16/20	ONLINE/VIRTUAL/WEBINAR	REDUCING ANXIETY IN STUDENTS	\$	95.00						\$95.00
NURSE	DUONG, LUONG		ONLINE/VIRTUAL/WEBINAR	ELL WORKSHOPS FOR NURSES	\$	80.00						\$80.00
TEACHER	FREEMAN, LAURA	5/12/2020	ONLINE/VIRTUAL/WEBINAR	EXECUTIVE FUNCTION IN THE CLASSROOM	\$	219.00						\$219.00

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

MINUTES

Business/Finance Subcommittee

Wednesday, June 17, 2020
7:00 PM

MEETING CONDUCTED REMOTELY, VIA GOOGLE MEET

In Attendance: Michael Dennis, Chair, Benjamin Mitchel, Vice-chair, Maleah Gustafson, Jeffrey Haynes, Linda Long-Bellil, Karl Ottmar

Administration: Darryll McCall, Superintendent of Schools
Daniel Deedy, Director of Business and Finance
Jeff Carlson, Director of Human Resources
Robert Berlo, Deputy Superintendent
Christine Smith, Administrator of Special Education
Brendan Keenan, Director of SEL
Rebecca Petersen, Executive Secretary to the Superintendent

Others: Joseph Bartulis, District Counsel
Kenneth Mills, Chair, WRSDC
Linda Woodland, WRSDC
Heidi Lahey, WREA
Kim McCormack, WREA
Mary Shepherd, WREA

I. Call to Order

Subcommittee Chair Dennis called the meeting to order at 7:00 PM. Subcommittee Chair Dennis announced the meeting is not being broadcast live, but the recording of the meeting will be available on the District website.

Subcommittee Chair Dennis announced that, with no objection from the members, the agenda will be altered, and following discussion of the Treasurer's evaluation and contract, District Counsel Bartulis will join the meeting for discussion about the proposed AA Transportation contract amendment.

II. Discussion of Treasurer's Evaluation and Contract

Subcommittee Chair Director Deedy reviewed Treasurer Dunbar's annual evaluation, commending Mr. Dunbar on his accomplishments during the past year. Director Deedy and Treasurer Dunbar had reviewed the evaluation in advance of this meeting. Treasurer Dunbar has indicated his willingness and hope to continue serving the WRSD as District Treasurer for the following year.

Director Deedy shared that District Treasurer meets or exceeds expectations. Particular note was made of the success Mr. Dunbar has had managing the District's investments this fiscal year.

Subcommittee Chair Dennis asked for District administration's recommendation about a contract extension with Mr. Dunbar. Director Deedy is in full support of Treasurer Dunbar's contract extension, which Subcommittee Chair Dennis agreed with. Director Deedy asked that subcommittee action on this contract extension be deferred to the next meeting of the subcommittee.

7:08 PM Attorney Bartulis joined the meeting.

III. Transportation Settlement Update

District Counsel Bartulis was welcomed to the meeting.

Director Deedy reported on recent discussions he has had with Mr. Ron Ernenwein, President of AA Transportation. Director Deedy reported Mr. Ernenwein has offered to freeze the contract for the 2020-2021 school year, which would result in a savings of \$116,000. Director Deedy explained there could be a savings of approximately \$300,000 if the District agrees to a 75/25 split for the 2019-2020 school year, from mid-March forward. Director Deedy further reported that he has been told by Mr. Ernenwein this will be AA Transportation's final offer to amend the contract the District has with AA Transportation. Director Deedy reported he and District administration are in favor of this offer and the contract amendment between AA Transportation and WRSD.

Director Deedy asked Attorney Bartulis if he had anything to add to Director Deedy's explanation, and the floor was open to questions by members.

Member Gustafson asked about AA Transportation employees being paid during the summer months, which Director Deedy said would not happen. When Member Gustafson asked what would happen if schools are closed in the future, Director Deedy explained that was the reason for Mr. Ernenwein's offer to freeze rates for the coming school year.

Vice-chair Mitchel had questions about whether AA Transportation had applied for federal dollars, could AA Transportation be obligated to apply for federal funding, and if an agreement could be contingent on AA Transportation applying for federal funds.

Attorney Bartulis pointed out the original contract amendment was drafted at a time when people assumed schools would resume in April/May. Per Attorney Bartulis, the proposed agreement would need to be rewritten now that the days out of school are known. Attorney Bartulis spoke about the PPP (Paycheck Protection Program) and the importance of knowing with precision if AA Transportation has applied and received loans. Attorney Bartulis explained the PPP is intended to cover 10 weeks of salary replacement, eight weeks salary to employees plus two weeks to cover additional expenses

Member Long-Bellil made reference to Section 7 of the proposed contract amendment reviewed at the May 20, 2020 Business/Finance Subcommittee meeting, where this is note that

the company has applied for SBA loan(s). Member Long-Bellil feels the language in the proposed amendment should be tightened up, which Director Deedy agreed with and has been addressing during negotiations.

When asked how a rate can be locked in for the coming school year when the level of services is unknown, Director Deedy explained AA Transportation is basing the 2020-2021 rate on the 49 buses the District currently uses to transport students. Director Deedy noted it is unlikely there will be additional equipment available, if needed, by September/October.

Member Ottmar's understanding is, based on feedback, that this is AA Transportation's final offer – 75/25 (savings of \$380,000) plus a rate freeze for 2020-2021 (savings of \$116,000). If the District does not accept this offer and opts to pay nothing to AA Transportation for the conclusion of the 2019-2020 school year, the savings for the District would be \$1.8 for this year, which Director Deedy confirmed.

Attorney Bartulis spoke about various options the District can consider, including the legislation states district "may pay," that the transportation company could sue the District for Breach of Contract, the need to get clarification/confirmation from AA Transportation about that company's applying for PPP funds, the relationship the District will have with AA Transportation moving forward.

School Committee Chair Mills stated his curiosity about broader implications for other contracts and future years. How are contracts set up? Will savings the savings for the 2020-2021 school year carry forward? Per Director Deedy, there would be a doubling of the increase (increase in FY22 would be the same as if there was an increase in FY21). Director Deedy confirmed that these discussions center on home to school regular education transportation only. Director Deedy would bring forward discussions to special education transportation providers if an agreement is settled upon. He confirmed the freeze for the 2020-2021 school year is for regular education transportation only.

Attorney Bartulis suggested that if there is to be a discussion about 75%, the District would want to include special education with 75% payment into the revised agreement. It also needs to be confirmed that AA Transportation would base rate in 2021-2022 on rate frozen for 2020-2021. Director Deedy agreed it would be wise to revisit the contract amendment.

School Committee Chair Mills noted a larger increase in FY22 could be detrimental for FY22 budget planning purposes.

Some additional conversation took place, noting that negotiations with AA Transportation started at 80%, were lowered to 75%, with Director Deedy reporting he had attempted, unsuccessfully, to get AA Transportation to agree to 66%.

Additional discussion ensued.

When asked, Director Deedy said he would suggest entering into a 75/25 agreement, with a rate freeze for 2020-2021. Superintendent McCall spoke of the excellent relationship the District has with AA Transportation, but not knowing about federal funds, the need for

additional time for transporting students once schools reopen, and the possibility of more routes makes this a difficult decision.

Subcommittee Chair Dennis asked the savings value of special education in-District transportation at the 75/25 calculation, which Director Deedy said would be approximately \$77,604 in savings for special education in-District transportation.

Vice-chair Mitchel commented that the District will need to rely on AA Transportation moving forward, also commenting on the need to define if AA Transportation does receive federal funds, how will the District be able to get some portion of the dollars paid returned to the District.

Attorney Bartulis suggested making a comprehensive counterproposal, which he could draft and have to the District before the close of business on June 18th. This counterproposal would spur thoughts and address questions the District has for AA Transportation, such as what will a rate freeze in FY21 mean for transportation costs in FY22, what loans/aid has AA Transportation applied for, what have the company's out of pocket expenses been since mid-March..

Director Deedy asked what would next steps be if Attorney Bartulis' counterproposal is presented to Mr. Ernenwein and he rejects the proposal. Subcommittee Chair Dennis reminded members that any agreement would need to be voted on by the full School Committee, though the subcommittee can make a recommendation to the full Committee. Discussion continued, with comments being made that AA Transportation President Ron Ernenwein may balk at a counterproposal presented by the District. Attorney Bartulis asked if it would make sense for him to draft a counterproposal, to be shared with the Business/Finance Subcommittee for review, and then presented to Mr. Ernenwein for his consideration. At that point, the District would know if an agreement might be reached. Discussion continued. Acknowledging the subcommittee cannot make a decision about a contract amendment with AA Transportation, Director Deedy agreed to bring a counterproposal to Mr. Ernenwein, anticipating bringing terms of a counterproposal before the full School Committee for action. Subcommittee Chair Dennis suggested a motion be made to allow District administration to engage Attorney Bartulis to update and prepare a revised contract amendment to reflect concerns raised at this meeting.

Motion: To recommend the proposal of 75/25 plus a rate freeze for the FY21 school year, contingent upon clarification of four points, as discussed by Attorney Bartulis.

(J. Haynes)

(B. Mitchel)

Attorney Bartulis voiced his concern about limiting to four points in the motion, which the maker of the motion agreed with.

Attorney Bartulis suggested possible amended language for the motion on the floor to recommend payment of 75/25 on global settlement for regular and special services contingent on concerns raised at meeting.

Member Long-Bellil too had suggested language to amend the motion on the floor, which was discussed.

Motion: To amend the motion on the floor to read: To recommend the proposal of 75/25 plus a rate freeze for FY21 school year, contingent upon clarification of, including but not limited to, the four points as discussed by Attorney Bartulis.

(L. Long-Bellil)
(M. Gustafson)

Roll call vote on motion to amend:

In favor:

Michael Dennis
Benjamin Mitchel
Maleah Gustafson
Jeffrey Haynes
Linda Long-Bellil
Karl Ottmar

Opposed:

None

The motion passed unanimously.

Motion: To call the question.

(B. Mitchel)
(J. Haynes)

Roll call vote:

In favor:

Michael Dennis
Benjamin Mitchel
Maleah Gustafson
Jeffrey Haynes
Linda Long-Bellil
Karl Ottmar

Opposed:

None

The motion passed unanimously.

The motion on the floor was read aloud.

Motion: To recommend the proposal of 75/25 plus a rate freeze for FY21 school year, contingent upon clarification of, including but not limited to, the four points as discussed by Attorney Bartulis.

(L. Long-Bellil)
(M. Gustafson)

Roll call vote on amended motion:

In favor:

Benjamin Mitchel
Maleah Gustafson
Jeffrey Haynes
Linda Long-Bellil
Karl Ottmar

Opposed:

Michael Dennis

The motion passed 5-1.

When asked if there would be a need for the subcommittee to meet before the June 30th regular School Committee to act on a new contract amendment, Director Deedy and Subcommittee Chair Dennis will discuss.

8:34 TY Attorney Bartulis left the meeting.

IV. FY20 Budget Update

Director Deedy projected documents shared with the subcommittee in advance of the meeting, and he spoke to the various spreadsheets and Munis reports. Revenues may have a shortfall of almost \$360,000. Medicaid reimbursement will fall below the benchmark of \$1.1M. Expenses have a balance of approximately \$907,000. Director Deedy reported all projections at this point continue to be fluid. Director Deedy expects to carry forward approximately \$300,000 from School Choice, and approximately \$700,000-\$800,000 from Circuit Breaker. Upon inquiry by Member Long-Bellil, Director Deedy confirmed the projected carry over to FY21 is \$1.1M. Director Deedy reported there are budget transfer on the agenda for this meeting. Discussion about Medicaid reimbursement and that reimbursement based on this year's service is what will be reimbursed for next year. A reduction in services this year will be reflected in next year's reimbursements, which Administrator of Special Education Smith confirmed.

V. FY20 Budget Transfers

- Motion: To recommend to the full School Committee a budget transfer of **\$148,000** from the Instructional Support Appropriation to the Benefits and Insurance Appropriation.
(J. Haynes)
(B. Mitchel)

Roll call vote:

In favor:

Michael Dennis
Benjamin Mitchel
Maleah Gustafson
Jeffrey Haynes

Linda Long-Bellil
Karl Ottmar

Opposed:
None

The motion passed unanimously.

- Motion: To recommend to the full School Committee a budget transfer of **\$20,364** from the Operations and Maintenance Appropriation to the Other Operating Costs Appropriation
(L. Long-Bellil)
(B. Mitchel)

Roll call vote:

In favor:
Michael Dennis
Benjamin Mitchel
Maleah Gustafson
Jeffrey Haynes
Linda Long-Bellil
Karl Ottmar

Opposed:
None

The motion passed unanimously.

VI. Request to Transfer Funds into Transportation Stabilization

Director Deedy addressed a question to Subcommittee Chair Dennis, asking if he is able to identify additional funds, can a change be made to a higher amount to transfer to the Transportation Stabilization Account when this motion is brought before the full School Committee, which Subcommittee Chair Dennis confirmed can be done. Director Deedy spoke to the motion, providing some background.

Motion: To recommend to the full School Committee a budget transfer of **\$150,000** from the Transportation Appropriation to the Transportation Stabilization Account
(L. Long-Bellil)
(B. Mitchel)

Roll call vote:

In favor:
Michael Dennis
Benjamin Mitchel
Maleah Gustafson
Jeffrey Haynes
Linda Long-Bellil
Karl Ottmar

Opposed:

None

The motion passed unanimously.

VII. Transportation Settlement Update

Discussed above

VIII. Contingency Planning for the FY21 Budget

Director Deedy reported on a conversation he had with DESE about use of Excess & Deficiency (E&D). With full School Committee approval and upon informing the Member Towns, the District can access a sum of money from FY19 certified E&D and use those dollars to reduce state aid (Chapter 70) by \$450,000. The approved FY21 budget proposal will remain the same as approved by the WRSDC in March 2020.

Subcommittee Chair Dennis asked if there is any update on contingency planning for FY21. Director Deedy spoke about PPE needed for the ESY (Extended School Year) special education programs, projected to cost approximately \$100,000. He explained the K-8 Facilities Manager is putting together a spreadsheet of PPE and other materials that will be needed when schools are reopened. Director Deedy reported Deputy Berlo has submitted a CARES Act grant application. Superintendent McCall spoke about discussions going on between the WREA and the WRSD about a possible WREA furlough day during the 2020-2021 school year, with a projected savings of \$230,000 savings in FY21. Superintendent McCall also reported on ongoing conversations with the WREA about an early retirement incentive.

9:03 Vice-chair Mitchel left the meeting

Member Gustafson had hoped for a more detailed update about contingency planning, to which Superintendent McCall explained the difficulty of making projections at this point in time, with state aid unknown. There was discussion about upcoming Town Meetings and the towns voting on the District's FY21 budget proposal. School Committee Chair Mills explained that different towns vote on budget differently, which can be confusing and complicated.

Member Haynes feels strongly that extra clarification and explanations need to be ready and available for the upcoming Annual Town Meetings, as residents will likely have questions about the school budget they are voting on. The pros and cons of supporting the District budget need to be clearly explained and outlined.

9:15 PM Member Mills left the meeting

Superintendent McCall reported he and Director Deedy will be at each of the Town Meetings, representing the District. The suggestion was made to have a FAQ (Frequently Asked Questions) sheet prepared and available for residents at the Town Meetings would be helpful.

Member Haynes voiced that citizens will want to know budget details, since staff have received pink slips. Seeking support of a \$102M budget while staff are being non-renewed is a huge chasm. There was discussion about the District opening on July 1st under a 1/12th budget. Questions were asked about why the District would need to open under a 1/12th budget if four of the five towns support the budget as the Annual Town Meetings the end of June. Reference was made to FY20 when the state budget was not approved until August/September, but the District opened the fiscal year with an approved budget. More discussion ensued. Subcommittee Chair Dennis is looking for decision points and triggers, and timelines when decisions have to be made. He is looking for last drop dead dates when school administrators work on class placements, when PPE needs to be ordered, and similar tasks that need to be addressed. Superintendent McCall will have this information available for the next School Committee meeting. Subcommittee Chair Dennis said that citizens are looking for District administration to provide a series of tiered reductions, due to rumors and speculation being generated.

Member Gustafson has not heard any update about salary freezes for District administrators, which was raised in previous meetings. Superintendent McCall spoke about meetings he has had with some of the unions, reported that salary freezes could result in a savings of \$1.8M.

Member Ottmar asked if the results of surveys about the reopening of schools for the fall will help with determining what startup costs will be, and he is asking if the results of the survey will be available at the 6/30 meeting. Superintendent McCall reported almost 6,000 responses to the survey already, and he will include an update in his next Superintendent's Report.

- Use of Excess & Deficiency

At Subcommittee Chair Dennis' request, Director Deedy gave a synopsis of use of E&D. Director Deedy confirmed the motion on the agenda is the same motion that was brought before the subcommittee at the last meeting. Subcommittee Chair Dennis explained there are three options to reconsider this motion: (1) motion to reconsider; (2) amend something previously adopted, which requires a 2/3 vote in favor; (3) rescind the last motion, which requires a 2/3 vote in favor, in order to take up this motion. He also noted this motion can appear on the agenda for the full School Committee meeting on June 30, 2020.

Motion: To extend the meeting until 10:30 PM.

(L. Long-Bellil)
(M. Gustafson)

Roll call vote:

In favor:

Michael Dennis
Maleah Gustafson
Jeffrey Haynes
Linda Long-Bellil
Karl Ottmar

Opposed:

None

The motion passed unanimously.

Member Long-Bellil asked for a brief discussion about use of E&D. She commented on the fact that at this meeting, it was reported there is the possibility of an additional \$300,000 to carry forward, since the last time this motion was considered. While not totally opposed to using some E&D, she would be hesitant about using \$450,000, which is about half of current E&D. No additional discussion took place.

- Motion: To recommend the full School Committee authorize WRSD administration to access \$450,000 of certified "Excess and Deficiency" funds from the Excess and Deficiency Account as a funding source for the WRSD FY21 budget, due to expected cuts in FY21 state education aid from the Commonwealth of Massachusetts due to the COVID-19 crisis.

There was no action taken on this motion.

IX. Recommendation of School Committee Approval of FY21 Student Activity Funds and Revolving Funds

Director Deedy spoke about the Student Activity Funds and Revolving Funds, approval of which will be on the agenda for the full School Committee meeting on June 30th.

X. Approval of Minutes

Subcommittee Chair Dennis made a clarifying edit to the minutes, on page 6 under item V.

Motion: To approved the minutes, as edited, of the June 4, 2020 Business/Finance Subcommittee meeting.

(J. Haynes
(K. Ottmar)

9:59 Member Long-Bellil was away from the table.

Roll call vote:

In favor:

Michael Dennis
Maleah Gustafson
Jeffrey Haynes
Karl Ottmar

Opposed:

None

Abstained:

The minutes were approved 3-0.

XI. Next Meeting

TBD

XII. Adjournment

Motion: To adjourn.

(J. Haynes)
(K. Ottmar)

Roll call vote:

In favor:

Michael Dennis
Maleah Gustafson
Jeffrey Haynes
Karl Ottmar

Opposed:

None

The motion passed unanimously.

The meeting adjourned 10:00 PM.

Respectfully submitted,

Rebecca Petersen
Executive Secretary to the Superintendent

rlp

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

MINUTES

Business/Finance Subcommittee

Wednesday, July 22, 2020
6:00 PM

MEETING CONDUCTED REMOTELY, VIA GOOGLE MEET

In Attendance: Michael Dennis, Chair, Kenneth Mills, Vice-chair, Maleah Gustafson (7:05 PM),
Benjamin Mitchel, Karl Ottmar (7:14 PM)

Administration: Darryll McCall, Superintendent of Schools
Daniel Deedy, Director of Business and Finance
Jeff Carlson, Director of Human Resources
Robert Berlo, Deputy Superintendent
Christine Smith, Administrator of Special Education
Rebecca Petersen, Executive Secretary to the Superintendent

Others: Megan Weeks, WRESC Chair
Jeffrey Haynes, WRSDC
James Dunbar, District Treasurer
Kim McCormack, WREA
Mary Shepherd, WREA

I. Call to Order

Subcommittee Chair Dennis called the meeting to order at 7:00 PM. Subcommittee Chair Dennis announced the meeting is being broadcast live, and the recording of the meeting will be available on the District website.

Subcommittee Chair Dennis welcomed Member Mills to the subcommittee.

II. Election of Vice-chair

Motion: To nominate Kenneth Mills to serve as Vice-chair of the Business/Finance Subcommittee.

(B. Mitchel)
(M. Dennis)

Michael Dennis – Member Mills
Kenneth Mills - abstained
Benjamin Mitchel – Member Mills

By roll call vote, Kenneth Mills was elected Vice-chair of the Business/Finance Subcommittee.

III. District Treasurer – Annual Evaluation and Contract Renewal

Mr. Dunbar was welcomed to the meeting. Mr. Dunbar's annual evaluation was reviewed, and Mr. Dunbar was thanked for his services. Director Deedy spoke briefly about Mr. Dunbar's service to the District the past several years. Mr. Dunbar addressed the subcommittee, thanking Director Deedy for his kind words and he was very complimentary to the Business Office staff. Discussion about a contract extension ensued, with Mr. Dunbar and the subcommittee agreeing to a one year contract extension.

7:05 PM Member Gustafson joined the meeting.

Motion: To recommend the full School Committee renew the contract by and between the Wachusett Regional School District Committee and James J. Dunbar, referred to as the Treasurer, for a period of twelve months (7/1/2020 – 6/30/2021).

(K. Mills)

(B. Mitchel)

Roll call vote:

In favor:

Michael Dennis
Maleah Gustafson
Kenneth Mills
Benjamin Mitchel

Opposed:

None

The motion was unanimously approved.

7:10 PM Mr. Dunbar left the meeting.

IV. FY20 Budget Update

Director Deedy projected the documents and information from his packet which had been shared with members, and he reported and explained how the FY20 budget is closing out. Director Deedy reported on preliminary revenue projections for funds to be available to carry forward to FY21.

7:14 Member Ottmar joined the meeting

Director Deedy next reported on and explained expenditures to date. Director Deedy also spoke about what is currently encumbered from FY20. He did explained that FY20 is not yet closed out as of this date.

Subcommittee Chair Dennis opened the floor to questions and comments.

Member Mitchel asked if funds have been encumbered for PPE for the coming school year, to which Director Deedy responded yes and explained us of Circuit Breaker (\$50,000) for PPE

for the special education summer program. Director Deedy spoke about reimbursement from FEMA/MEMA, as well as a grant opportunity in the range of \$1.6M grant to help purchase PPE supplies. Purchasing is well underway, with a number of items already in stock.

At Member Ottmar's inquiry, Director Deedy confirmed a positive balance in the General Fund would fall to E&D.

Subcommittee Vice-chair Mills asked if the full Committee does not approve the bus contract amendments, how those funds will be handled. Director Deedy explained the funds will fall to the bottom line and eventually into E&D. When asked, Director Deedy explained moving those funds into a Transportation Stabilization account is not an option, since action by the full School Committee had a June 30th deadline.

At Subcommittee Chair Dennis' request, Director Deedy spoke about and explained Revolving Accounts – Circuit Breaker, School Choice, and Transportation Stabilization. Some additional discussion took place.

V. Transportation Settlement Update

- Administration requests support of the following two (2) motions to be brought forward to the full School Committee:
 - To accept the settlement agreement between AA Transportation for Home to School Transportation, Special Education In-District, and Special Education Out-of-District and the Wachusett Regional School District whereby invoices for the total closure days of 62 days are pro-rated with a payment to the vendor of 75% of total invoice, with the District realizing a savings of 25%.
 - To accept the settlement agreement between Van Pool Transportation for Special Education Out-of-District Transportation and the Wachusett Regional School District whereby invoices for the total closure days of 62 days are pro-rated with a payment to the vendor of 75% of total invoice, with the District realizing a savings of 25%.

In advance of this meeting, members of the Business/Finance Subcommittee were provided with letters from the Presidents of Van Pool Transportation and AA Transportation, Co., Inc. (attachments 1 & 2). Director Deedy referenced Attachments F, G & H of his July 20, 2020 packet, contract amendments with AA Transportation of Shrewsbury and Van Pool Transportation (attachments 3, 4 & 5). Director Deedy reviewed and spoke to the contract amendments, reporting on discussions and conversations he has had with the Presidents of both companies. Director Deedy spoke about District administration's support of the two contract amendment proposals. When asked by Subcommittee Chair Dennis the dollar value (75%/25%), Director Deedy explained in terms of AA, home to school, the FY20 savings would be approximately \$300,000 and approximately \$129,000 for special education transportation provided by AA Transportation. Director Deedy further explained Mr. Ernenwein, of AA Transportation, has agreed to freeze FY21 rates, which would be an \$116,013 savings for regular education transportation and a \$43,000 savings for special education transportation. Director Deedy further explained a potential FY21 savings of approximately \$34,000 for

out-of-District transportation provided by Van Pool. Director Deedy explained bus routes are known at this date, but those routes can change. Costs for services that would have been rendered by AA Transportation from school closure to the end of the school year (March 13 – June 12, 2020) are approximately \$1.3M. Subcommittee Chair Dennis opened the floor to questions. When asked by Vice-chair Mills about the possibility of schools being remote for some part of the 2020-2021 school year and would a contract amendment be precedent setting, Director Deedy explained the proposed contract amendments (75%/25%) are for FY20 only. There was discussion about AA Transportation and that company's application for PPP funds (Payroll Protection Program), as well as AA Transportation's counterproposal, 25% of \$2.7M v \$25,000. Vice-chair Mills asked Superintendent McCall for his opinion and argument in support of the 75%/25% proposal. Superintendent McCall spoke about the importance of a long-term working relationship with the transportation providers, as well as the fact that early on the state encouraged districts to work with the transportation companies to help as the transportation providers lived through the pandemic and school closures. Superintendent McCall spoke highly of Ron Ernenwein, President of AA Transportation, and the positive working relationship between AA Transportation and the District. Subcommittee Chair Dennis explained he understands what District administration is saying, but he is having difficulty with the rationale. The District and the School Committee do not know what local revenues will be, and the District may be looking at layoffs of teachers and other personnel. The 75%/25% split seems to go above what Subcommittee Chair Dennis understands AA Transportation's expenses might be. Member Mitchel had questions about additional services due to extra cleaning, and how these extra expenses might be addressed by the transportation companies. Director Deedy will raise this question with the companies. The method for cleaning and disinfecting of buses, vans, equipment was briefly reviewed. Superintendent McCall reported that DESE is expected to release guidelines around transportation in the near future, and protocols for cleaning are expected to be included in the guidelines. Discussion continued.

Subcommittee Chair Dennis read the following motion:

Motion: To accept the settlement agreement between AA Transportation for Home to School Transportation, Special Education In-District, and Special Education Out-of-District and the Wachusett Regional School District whereby invoices for the total closure days of 62 days are pro-rated with a payment to the vendor of 75% of total invoice, with the District realizing a savings of 25%.

No members of the subcommittee made or seconded the motion.

Subcommittee Chair Dennis read the following motion:

Motion: To accept the settlement agreement between Van Pool Transportation for Special Education Out-of-District Transportation and the Wachusett Regional School District whereby invoices for the total closure days of 62 days are pro-rated with a payment to the vendor of 75% of total invoice, with the District realizing a savings of 25%.

No members of the subcommittee made or seconded the motion.

Additional discussion continued, focused on Van Pool and that company's contract amendment proposal. Member Ottmar had questions about PPE and cleaning of vehicles once student transportation is reinstated. When asked, Director Deedy explained the contract with AA Transportation is based on the number of buses per day, 49, at a daily rate.

Vice-chair Mills asked if District administration is seeking guidance from the subcommittee in terms of next steps with the transportation vendors. Discussion ensued, including the potential for lawsuits and associated legal fees. Superintendent McCall reported he would be willing to go back to the table with AA Transportation and Van Pool Transportation and to look at other proposals and options discussed at this meeting. The FY20 transportation funds are encumbered, so that is not an issue. Lastly, Member Mitchel made the recommendation that until the District and the School Committee have the full picture about the 2020-2021 school year and expenses that the District may incur, decisions and/or settlements should not be made or entered into.

VI. Contingency Planning for the FY21 Budget

- Schedule of Deliverables
- Revised Tiered Document

Director Deedy projected Attachment I of his recent packet (07/09/20 memo to the Business/Finance Subcommittee from Darryll McCall, Superintendent) (attachment 6). Director Deedy reviewed the edits made on July 9, 2020, and he also explained other edits made between that date and the present. The proposed nurse position, included in the FY21 budget, was discussed along with nursing and health coverage when schools are reopened. Superintendent McCall explained superintendents were told to plan on operating based on FY20 numbers and to also plan on state level revenue remaining flat. When asked by Subcommittee Chair Dennis, Superintendent McCall and Director Deedy confirmed that DESE is advising districts not to expect state aid to be any lower than what was received in FY20. Director Deedy spoke about anticipated costs when it comes to PPE and other expenses that will be incurred when reopening schools. Member Gustafson reminded that the resident of the Member Towns voted in support of the District's budget and assumed most of the items in the proposed District budget would be covered and addressed. Vice-chair Mills requested the following information for the next meeting of the subcommittee: three cost possibilities: in-person schooling; remote; hybrid; "high level buckets" of what these possibilities might look like and the dollar amounts to set aside for each of the models; and how staffing reductions might play out under each model. Brief discussion about staff that received pink slips in June and reinstatement of staff took place.

9:07 PM Vice-chair Mills, Member Gustafson, and Director Deedy left the meeting due to power outages.

Superintendent McCall reported he has not recently been in contact with Senator Gobi or Representative Ferguson. Subcommittee Chair Dennis voiced his opinion that he finds it disturbing there has been no "ball park sense" about what additional costs might be incurred to reopen schools, under the three reopening models (in-person, hybrid, remote).

VII. Approval of Minutes

Deferred

VIII. Next Meeting

TBD

IX. Adjournment

Motion: To adjourn.

(B. Mitchel)
(K. Ottmar)

Roll call vote:

In favor:

Michael Dennis
Benjamin Mitchel
Karl Ottmar

Opposed:

None

The motion passed unanimously.

The meeting adjourned 9:14 PM.

Respectfully submitted,

Rebecca Petersen
Executive Secretary to the Superintendent

Attachments:

- Attachment 1 – July 13, 2020 correspondence from AA Transportation President Ron Ernenwein
- Attachment 2 – July 9, 2020 correspondence from Van Pool Transportation President Kevin Hinkamper
- Attachment 3 – Amendment between the WRSD and AA Transportation, Inc. of Shrewsbury, MA
- Attachment 4 – AA Transportation Proposed Contract Changes July 2020
- Attachment 5 – Van Pool Proposed Contract Changes July 2020
- Attachment 6 – 7/9/2020 Memo to Business/Finance Subcommittee from Darryll McCall, Superintendent

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

MINUTES

Business/Finance Subcommittee

Wednesday, August 5, 2020
6:00 PM

MEETING CONDUCTED REMOTELY, VIA GOOGLE MEET

In Attendance: Michael Dennis, Chair, Kenneth Mills, Vice-chair, Maleah Gustafson (6:02 PM), Benjamin Mitchel, Karl Ottmar (6:09 PM)

Administration: Daniel Deedy, Director of Business and Finance
Robert Berlo, Deputy Superintendent
Brendan Keenan, Director of SEL
Christine Smith, Administrator of Special Education
Rebecca Petersen, Executive Secretary to the Superintendent

Others: Megan Weeks, WRSDC Chair
Mary Shepherd, WREA

I. Call to Order

Subcommittee Chair Dennis called the meeting to order at 6:00 PM. Subcommittee Chair Dennis announced the meeting is being broadcast live, and the recording of the meeting will be available on the District website.

6:02 PM Member Gustafson joined the meeting.

Subcommittee Chair Dennis turned the meeting over to Director Deedy.

II. School Year 2020-2021

Director Deedy projected Attachment A (Executive Summary of the Various Reopening Plans) of his August 5, 2020 packet prepared for the subcommittee (attachment 1).

6:09 PM Member Ottmar joined the meeting.

- What are the estimated budgetary impacts for each of the three models (in-person, remote, hybrid)

Director Deedy gave budgetary and financial overviews of the three options under consideration – In-Person Learning Model, Hybrid Model, and Remote Model – giving detailed overviews of each and speaking to the specifics (transportation, instruction, meals, safety) under each model. Director Deedy voiced the opinion of administration that the hybrid model is cost prohibitive, especially in light of not knowing the state FY21 budget numbers. Director Deedy pointed out that the remote model is the most financially

feasible, and the remote model makes the most sense, and he stated administration believes is the safest model for students, families, and staff.

Member Mitchel had a question about the transportation projections, which Director Deedy addressed.

Member Gustafson asked if the costs related to remote learning are reflected in the information and numbers included in Director Deedy's Attachment A. Per Deputy Superintendent Berlo, any expenses connected with buying into a DESE platform are not included in the numbers in Director Deedy's Attachment A. Member Gustafson's second question was about special education students returning to the classrooms and how expenses connected to these students returning to school are reflected, which Deputy Superintendent Berlo spoke to.

Member Mills has three budget-related questions: making space for special education students and consideration of out-of-District costs if parents are not feeling their child's needs are being addressed; the option of the costs of HVAC improvements being passed back to towns; the furloughing/layoffs of employees, if required. Director Deedy very briefly spoke to Member Mills' questions, due to time constraints. Director Deedy spoke about anticipated Circuit Breaker carryover from FY20 to FY21.

School Committee Chair Weeks asked about grab and go lunches and if this benefit will be offered to every student in the District. Director Deedy confirmed all students would be offered lunches. Deputy Superintendent Berlo further explained that lunches would be offered to students who are in the buildings, building up as students being in-person increases.

Subcommittee Chair Dennis had questions about a grant (\$1.6M) and if those funds are reflected in the information shared at this meeting. Director Deedy confirmed the \$1.6M dollars are not factored into the equation. Deputy Superintendent Berlo gave a brief report on this grant and how the funds may be spent.

Subcommittee Chair Dennis had additional questions about costs associated with bringing certain groups back to in-person.

Director Deedy noted he may have another proposal from AA Transportation to bring before the subcommittee at a future meeting.

Member Ottmar asked that information, perhaps on a month to month basis, about costs associated with moving from remote to hybrid to in-person be provided for review.

- What constraints exist for offering hybrid to all who choose it?
 - ✓ Additional staff, buses, physical space, etc.
 - ✓ Mitigating factors to explore (e.g., cameras in classrooms, tents, etc.)

✓ If not to all, to which populations could hybrid be offered before constraints materialize?

- Quantify the expenses and funding sources for technology, PPE, and other health-related measures (e.g., build-out of isolation room, plexiglass dividers, etc.)

Due to time constraints, there was a very brief report on grant applications that have been submitted or are to be submitted and the fact that these grants funds will assist with paying for these extra costs.

III. Approval of Minutes

Deferred

IV. Next Meeting

TBD

V. Adjournment

Motion: To adjourn.

(K. Mills)
(K. Ottmar)

Roll call vote:

In favor:

Michael Dennis
Maleah Gustafson
Kenneth Mills
Benjamin Mitchel
Karl Ottmar

Opposed:

None

The motion passed unanimously.

The meeting adjourned 6:57 PM.

Respectfully submitted,

Rebecca Petersen
Executive Secretary to the Superintendent

Attachments:

- Attachment 1 – Executive summary of the Various Reopening Plans

rlp

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

LEGAL AFFAIRS SUBCOMMITTEE

Monday, August 17, 2020
7:00 PM

Meeting conducted remotely, using Google Meet

Minutes

Subcommittee Members: Scott Brown, Chair, Robert Imber, Kenneth Mills, Karl Ottmar

Administration: Jeff Carlson, Director of Human Resources

Others: Naomi Stonberg, District Counsel
Christopher LaBreck, Principal, Chocksett Middle School

I. Call to Order

Subcommittee Chair Brown called the meeting to order at 7:00 PM.

II. Election of Vice-chair

Motion: To nominate Karl Ottmar to serve as Vice-chair of the Legal Affairs Subcommittee.

(R. Imber)
(K. Mills)

Motion: To close nominations

(R. Imber)
(K. Mills)

Roll call vote:

In favor:

Scott Brown
Robert Imber
Kenneth Mills
Karl Ottmar

Opposed:

None

The motion passed unanimously.

Scott Brown – Member Ottmar
Robert Imber – Member Ottmar
Kenneth Mills – Member Ottmar

Karl Ottmar – abstained

By roll call vote, Karl Ottmar was elected Vice-chair of the Legal Affairs Subcommittee.

III. Approval of Minutes

Motion: To approve the minutes of the May 4, 2020 meeting of the Legal Affairs Subcommittee.

(S. Brown)

(R. Imber)

Roll call vote:

In favor:

Scott Brown

Robert Imber

Opposed:

None

Abstained:

Kenneth Mills

Karl Ottmar

The minutes were approved 2-0-2.

Motion: To approve the minutes of the May 4, 2020 executive session of the Legal Affairs Subcommittee, not to be released.

(R. Imber)

(S. Brown)

Roll call vote:

In favor:

Scott Brown

Robert Imber

Opposed:

None

Abstained:

Kenneth Mills

Karl Ottmar

The minutes were approved 2-0-2.

IV. Negotiation Schedule and Conducting Negotiations Virtually

V. WREA Demand to Bargain

Subcommittee Chair Brown reported that Superintendent McCall will be hosting a meeting on August 24, 2020 at which time representatives from the Member Towns

will elect the next Municipal Representative for Negotiations, an individual who will represent the towns during executive sessions of the School Committee when contracts negotiations are discussed and union contracts are ratified by the School Committee, including the Municipal Representative.

Subcommittee Chair Brown reported on ongoing negotiations, which have been delayed some due to the current pandemic circumstances.

Subcommittee Chair Brown reported on ongoing meetings and negotiations with representatives of the WREA to finalize a Memorandum of Agreement with the teachers for the start of school, in remote model, which will begin on September 16, 2020. Once finalized, the full School Committee will be updated on the MOA in executive session.

VI. Next meeting

TBD

VII. Executive Session to discuss strategy for contract negotiations with three bargaining units (SEIU Local 888 – ABA Program Assistants, Teamsters Union Local 170 (paraprofessionals), Wachusett Administrators' Association), as the Chair deems a discussion in public session would have an adverse effect on the District's bargaining position, not to reconvene in public session

Motion: To enter executive session to discuss strategy for contract negotiations with three bargaining units (SEIU Local 888 – ABA Program Assistants, Teamsters Union Local 170 (paraprofessionals), Wachusett Administrators' Association), as the Chair deems a discussion in public session would have an adverse effect on the District's bargaining position, not to reconvene in public session

(R. Imber)

(K. Mills)

Roll call vote:

In favor:

Scott Brown
Robert Imber
Kenneth Mills
Karl Ottmar

Opposed:

None

The motion was unanimously approved.

The subcommittee entered executive session at 7:18 PM.

Respectfully submitted,

Jeff Carlson
Director of Human Resources
JC:rlp

WACHUSETT REGIONAL SCHOOL DISTRICT

HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING

MINUTES

Business/Finance Subcommittee

Tuesday, September 8, 2020
7:00 PM

MEETING CONDUCTED REMOTELY, VIA GOOGLE MEET

In Attendance: Michael Dennis, Chair, Kenneth Mills, Vice-chair, Maleah Gustafson (7:04 PM), Benjamin Mitchel, Karl Ottmar

Administration: Daniel Deedy, Director of Business and Finance
Robert Berlo, Deputy Superintendent
Jeff Carlson, Director of Human Resources (7:45 PM)
Christine Smith, Administrator of Special Education
Rebecca Petersen, Executive Secretary to the Superintendent

Others: Megan Weeks, WRSDC Chair (7:46 PM)
Mary Shepherd, WREA

I. Call to Order

Subcommittee Chair Dennis called the meeting to order at 7:00 PM. Subcommittee Chair Dennis announced the recording of the meeting will be available on the District website. He also noted he had a hard stop deadline of 9:00 PM.

II. FY19 Audit Update

At Subcommittee Chair's inquiry, Director Deedy confirmed the FY19 audit has been reviewed by the Audit Advisory Board, with input and an overview by a representative from the District Auditors Melanson CPAs. Subcommittee Chair Dennis asked AAB Chair Mitchel if the subcommittee's review and approval of the FY19 audit can be held over to the next Business/Finance Subcommittee meeting, which AAB Chair Mitchel agreed to.

III. FY20 Update

Director Deedy spoke about the upcoming FY20 audit. Director Deedy presented FY20 Expense Budget Projections and FY20 Revenue Budget Projections and spoke briefly to the information being projected. Director Deedy continued to project additional documents, which were shared with the members in advance of the meeting. Member Mills asked the process used to bring forward funds that are encumbered for AA Transportation and Van Pool Transportation, pending a final decision about 2019-2020 school year services provided by the two vendors, which Director Deedy spelled out. Subcommittee Chair Dennis asked about the fund balance of \$1.6M and how the encumbering of these funds will impact E & D. At Subcommittee Chair Dennis' inquiry about what dollar level, if any, will be added to the starting balance \$1.3M (Undesignated Fund Balance FY20), and how these funds will impact Excess & Deficiency, Director Deedy explained.

IV. FY21 Update

Director Deedy projected the FY21 Budget Report by Appropriation and spoke to the information, Appropriation by Appropriation. Director Deedy projected and spoke to in detail the other documents shared in advance of this meeting, including the application to FEMA and the listing of PPE items purchased. Director Deedy reported that HVAC work may be (stressing **may** be) eligible for reimbursement under the FEMA grant. Director Deedy explained that adjustments to the Revenue report has been updated since his packet was shared with members previously. Director Deedy gave a brief report on grants, awarded and pending.

Subcommittee Chair Dennis opened the floor to questions. Member Mitchel asked for an estimated cost for HVAC repairs, the status of PPE and ordering of such, and he also asked for additional information about transportation. Director Deedy reported there are meetings with the two transportation vendors scheduled for later in the week. He did report that he does not yet have an anticipated cost for the cleaning and sanitizing of the buses and vans, but he is hopeful this information will be available shortly. Director Deedy reported Deputy Superintendent Berlo has a good handle on PPE orders and supplies, and Deputy Berlo addressed the membership explaining the status. Deputy Berlo spoke about the status of work needed to be done to HVAC systems. Deputy Berlo reported much progress has already been made.

Member Gustafson asked if the larger HVAC repairs might be in the range that would be a responsibility of the towns. Director Deedy reported some projects may be in that price range, and he has had discussions with the Town Administrators about such projects. At Member Gustafson's inquiry, Director Deedy explained that principal spending has been limited to 50% based on the principals' FY21 budgets. Member Gustafson requested an update on staffing; which positions were cut, which positions were reinstated, etc., referring to the Tiered Reductions document. Director of Human Resources Carlson spoke to the questions and explained the positions in Tier I and Tier II are still vacant.

Vice-chair Mills spoke about staffing and how any reductions will impact curriculum, which would be a discussion at the full School Committee level.

Subcommittee Chair Dennis spoke about the Tiered Reduction document and projections which were shared with the Committee earlier in the summer. Now that the towns have funded the District's budget and that there is at least some preliminary state budget information, he asked how the District's FY21 budget will be impacted. Director Deedy spoke about the FY21 budget. He noted Regional Transportation is still an unknown. He also reminded members that an adjustment to Regional Transportation must be made, approximately \$135,000, to correct a previously noted error in reimbursement.

With respect to the Transportation Reimbursement, will adjustments/amendments need to be made to what Director Deedy filed previously, which was confirmed.

Member Gustafson asked about the cost of bussing and what those costs will be when the District transitions to hybrid, and asked how the District will address these increased costs. Director Deedy reported these will be questions asked at the scheduled meetings with AA

Transportation and Van Pool, but specific details are not known at this time. Member Gustafson asked if the Committee will need to vote on a new or amended contract with the transportation providers, which Director Deedy does not believe is necessary. Director Deedy confirmed no payments are expected to be made to the transportation providers for the start of the school year, while schooling is being conducted remotely.

V. Transportation Settlement Update

Director Deedy projected a letter from AA Transportation, dated August 13, 2020, and Director Deedy reported on the proposals being made by Mr. Ernenwein of AA Transportation (attachment 1). Director Deedy reported Van Pool Transportation has not signed the FY21 contract for 2020-2021 transportation.

Member Mitchel noted that it does not appear anything has changed with the new proposal/motion. Director Deedy explained what Mr. Ernenwein had added to his previous proposals. Vice-chair Mills agreed with Member Mitchel about the proposals being brought forward for consideration have not changed. Vice-chair Mills asked about plans for transportation for the 2020-2021 school year, since students will be remote for at least the first quarter of the school year. Subcommittee Chair Dennis recalled that previously the Business/Finance Subcommittee did not support the 75%/25% proposal. Member Gustafson asked if AA Transportation has any idea if their PPP loan will be forgiven, which Director Deedy will ask.

Administration requests support of the following two (2) motions to be brought forward to the full School Committee:

Motion: To accept the settlement agreement between AA Transportation for Home to School Transportation, Special Education In-District, and Special Education Out-of-District and the Wachusett Regional School District whereby invoices for the total closure days of 62 days are pro-rated with a payment to the vendor of 75% of total invoice, with the District realizing a savings of 25%.

(K. Mills)
(B. Mitchel)

Member Gustafson asked if this motion, no matter which way the subcommittee votes, will be brought before the full School Committee, which Chair Dennis reported administration can bring it before the full Committee if so desired. Member Ottmar asked if it would be feasible to have a "COVID MOU" to cover FY20 and FY21. Director Deedy would recommend the fiscal years be kept separate.

Roll call vote:

In favor:

Benjamin Mitchel

Opposed:

Michael Dennis

Kenneth Mills

Maleah Gustafson

Karl Ottmar

The motion failed 1-4.

Motion: To accept the settlement agreement between Van Pool Transportation for Special Education Out-of-District Transportation and the Wachusett Regional School District whereby invoices for the total closure days of 62 days are pro-rated with a payment to the vendor of 75% of total invoice, with the District realizing a savings of 25%.

No motion was made.

VI. FY21 Enrollment Trends and Impact to Budget

Director Deedy reported that in light of the number of students who have unenrolled for the 2020-2021 schoolyear (home school or private school) and in light of the current Foundation budget numbers, the impact to the budget could be in the \$2.6M range, and this does not take into account choice-out students or students attending Charter Schools, per Director Deedy.

Vice-chair Mills asked for an explanation of the term “hold harmless” (state aid will not be reduced from previous year’s figure), and the 249 students who have unenrolled, will this reduction in students impact expenses associated with this number of students.

Subcommittee Chair Dennis is hopeful the full Committee will be kept apprised of declining enrollment numbers, as well as trying to track why students are exiting the District.

VII. Policy Review

- Policy 4323.2 Policy Relating to Budget/Finance Bidding Requirements

Deferred

VIII. Director of Business and Finance Contract

Deferred

IX. Approval of Minutes

Motion: To approved the minutes of the June 17, 2020 Business/Finance Subcommittee meeting.

Deferred

Motion: To approved the minutes of the July 22, 2020 Business/Finance Subcommittee meeting.

Deferred

Motion: To approved the minutes of the August 5, 2020 Business/Finance Subcommittee meeting.

Deferred

X. Next Meeting

TBD

XI. Adjournment

Motion: To adjourn.

(K. Mills)
(K. Ottmar)

Roll call vote:

In favor:

Michael Dennis
Kenneth Mills
Maleah Gustafson
Benjamin Mitchel
Karl Ottmar

Opposed:

None

The motion passed unanimously.

The meeting adjourned 8:56 PM.

Respectfully submitted,

Rebecca Petersen
Executive Secretary to the Superintendent

Attachments:

- Attachment 1 – 8/13/2020 correspondence from AA Transportation

rlp



AA Transportation Co., Inc.

PO Box 639MO Shrewsbury, MA 01545
508-791-9100 Fax 508-845-7215

August 13, 2020

To: Daniel Deedy
Director of Business and Finance
Wachusett Regional School District
1745 Main Street
Jefferson, MA 01522

Re: FY 2020 contract settlement and memorandum of agreement

Mr. Deedy:

Thank you again for your continued efforts to reach an agreement that will be mutually beneficial.

Per our previous correspondence and discussions, we agree that the financial ramifications of the COVID-19 pandemic have been financially devastating to our business, even with considerations to the PPP loan program.

Our company has incurred many hardships related to the pandemic:

- Our gross sales (including partial payments from contract settlements) from March through August will be approximately 40% of projections.
- Approximately 30% of our revenue is from sources other than "home to school" services, and that revenue stream ended in March and will not likely return before next year.
- Our entire summer revenue has been reduced to near zero.
- We have incurred additional expenses for supplies and equipment due to COVID-19.
- Our overhead and costs incurred for the closure days continued at approximately 80% of anticipated revenues.

We have identified that there is only obstacle in reaching an agreement, which is some wording in the proposed settlement relative to our PPP loan and potential loan forgiveness. It is my intension through this agreement to refund to the district 100% of the PPP loan forgiveness relative to our WRDS's portion of our payroll for the time period in question, if full forgiveness is granted based on the calculations outlined below.

To help illustrate the exact amount that could be allocated to WRSD's portion of our business I have employed the president of our payroll company to extract the employee's payroll expensive whom were paid for providing services to WRSD during the loan qualification period.

Please see the attached letter form Payright Payroll Services. This letter explains that the amount of our PPP loan derived from employees serving WRSD is \$253,121.00 which is to be used over 24 weeks. Based on this report the per week calculation of the loan is \$10,546.70, this would allow for \$94,920.30 (\$10,546.70 x 9 weeks 4/16-6/22) to be used to support our WRSD operations during the subject time period.

This amount is much less than the difference between the contract and proposed payments. In fact, any calculation method used would prove that we comply with H4752, which requires my sworn statement assuring such.

Daniel Deedy
August 13, 2020
Page 2

As I continue to negotiate in good faith, I propose amending the MOA with the following;

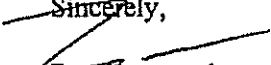
1. Replace #10 with the following;

10. By making this agreement and as a condition of its receipt of the payments outlined herein at Paragraph 5 above, AA Transportation Co., Inc. does not give up its right to apply for COVID-19 federal stimulus relief funds for which it might be eligible. Both parties acknowledge and understand that under no circumstance is it intended that AA Transportation Co., Inc. receive total payments from WRSD, other school districts and customers and federal stimulus funds covering the applicable time period that would exceed the total revenue that AA Transportation Co., Inc. would otherwise receive under normal operations during the applicable time period had the Governor's Mandatory Closure not occurred. As such, AA Transportation Co., Inc. hereby notifies the district that the company has applied for and received an SBA loan under the CARES act. AA Transportation Co., Inc. will notify the district upon receipt of notification of forgiveness of any portion of said CARES act loan or receipt of any other similar stimulus grant for the applicable time period. Further, if the federal stimulus forgiveness or such other grant and or forgiveness received by AA Transportation in combination with the payments agreed upon in Paragraph 5 above received from WRSD, other school districts and other customers exceed what would have totaled expected revenue during the applicable time period had the Governor's Mandatory Closure not occurred, AAT agrees it will return such overpayments to WRSD as either a cash payment or credit towards future services as agreed upon by WRSD and AA Transportation based on a pro rata percentage basis. Notwithstanding this provision, If AAT receives full loan forgiveness for its PPP loan which was funded on April 16, 2020, an immediate credit in the amount of \$94,920.30 will be issued to the account of WRSD. In the event any additional credits are due as provided in this paragraph, the \$94,920.30 credit would count toward any such additional credit due.

2. Amend #11 to provide that the agreement is null and void only in the event of a binding court decision after all appeals have been exhausted, and that in such event AA's rights and claims as they existed as of the date of execution of this agreement under the school transportation contracts shall be fully restored, with the lapse of time not acting as a bar to any such rights and claims.

I look forward to hearing your thoughts on this matter, thank you in advance for your continued support and consideration.

Sincerely,


Ron Ermenwein
President

WACHUSETT REGIONAL SCHOOL DISTRICT
HOLDEN ♦ PAXTON ♦ PRINCETON ♦ RUTLAND ♦ STERLING
SUPERINTENDENT GOALS AND EVALUATION SUBCOMMITTEE

MINUTES

Monday, September 21, 2020
6:00 PM

Meeting conducted remotely, using Google Meet

In Attendance: Kenneth Mills, Chair, Laura Kirshenbaum, Kelly Williamson,
Linda Woodland

Administration: Darryll McCall

Others: Aileen Thurber, WREA

I. Call to Order

Subcommittee Chair Mills called the meeting to order at 7:02 PM. Subcommittee Chair Mills announced the meeting would be recorded and posted on the District website.

II. Election of Vice-chair

Motion: To nominate Laura Kirshenbaum to serve as Vice-chair of the Superintendent Goals and Evaluation Subcommittee.

(L. Woodland)
(K. Williamson)

By roll call:

Kenneth Mills – Laura Kirshenbaum
Laura Kirshenbaum - abstain
Kelly Williamson – Laura Kirshenbaum
Linda Woodland – Laura Kirshenbaum

By roll call vote, Laura Kirshenbaum was elected Vice-chair of the Superintendent Goals and Evaluation Subcommittee.

III. Approval of Minutes

Motion: To approve the minutes of the June 22, 2020 meeting of the Superintendent Goals and Evaluation Subcommittee.

(L. Woodland)

(K. Williamson)

Roll call vote:

In favor:

Kenneth Mills

Opposed:

None

Abstained:

Laura Kirshenbaum

Kelly Williamson

Linda Woodland

The minutes were approved 1-0-3.

IV. Review of Materials

- August 2019 DESE *The Massachusetts Model System for Educator Evaluation/Evaluating Superintendents and District-Level Administrators*
- Superintendent Darryll McCall's 2019-2020 Annual Evaluations
- Job Description (amended 7/27/2020) – Superintendent of Schools

Members had been provided with documents for their review in advance of the meeting.

Subcommittee Chair Mills discussed the roles of the subcommittee and purpose:

Purpose: To work with the Superintendent to create and reach the goals.

Usual Timeline: Usually by September 1st, but that is not possible this year.

Subcommittee Chair Mills explained there will be subcommittee discussion with the Superintendent about his annual goals, which do get presented to the full School Committee for approval. He also explained the timeline/process for evaluating the Superintendent, with an interim evaluation and the final evaluation by the full Committee in the spring, before the local elections when the membership of the School Committee changes.

There was discussion about picking indicators and process, as well as utilizing the 360 evaluation process. Member Williamson recommended soliciting feedback from direct reports. Superintendent McCall will reach out to the Superintendent's organization (MASS) to see what has been done by other Superintendents. Subcommittee Chair Mills supports utilizing a consulting agency to provide 3rd party service. Items to agree upon are questions, who gets asked, output, etc.

Action Steps for next meeting:

1. Get Information about 360 firm regarding cost and details from North Dakota Leads Center (Member Williamson)
2. Look through indicators for each of 4 standards to identify indicators (Subcommittee Chair Mills 1-2, Member Woodland 3-4)

V. Preliminary Goals Discussion

Discussion ensued about brainstorming goals Student Learning Goal and Professional Practice Goal.

Ideas:

1. District Improvement tied to Strategic Plan (5-year)
2. Antiracism/Welcoming (Diversity, Equity, Inclusion) Staff and Students
3. Remote Learning/Modern Learning
4. Student Retention/Providing unique experiences
“Providing a place where people want to be.”

It was noted that not all goals are only 5-year goals. There is a need for small and large steps.

Adding SMART language was recommended.

VI. Timeline

October 7, 2020 6:30 PM- proposed goals and identified indicators, feedback about 360

November 9, 2020 (tentative) - full School Committee approval of the Superintendent's 2020-2021 goals (with clear action steps)

Mid-year - TBD

April 2021 – approval of final evaluation by the full School Committee

VII. Next Meeting

The subcommittee will meet next on Wednesday, October 7, 2020, 6:30 PM, virtual meeting via Google Meet.

VIII. Adjournment

Motion: To adjourn.

(L. Kirshenbaum)
(L. Woodland)

Roll call vote:

In favor:

Kenneth Mills
Laura Kirshenbaum

Kelly Williamson
Linda Woodland

Opposed:
None

The motion was unanimously approved.

The meeting adjourned at 6:55 PM.

Respectfully submitted,

Laura Kirshenbaum, Vice Chair
Superintendent Goals and Evaluation Subcommittee
LK :rlp

CASH RECONCILIATION OF CASHBOOK TO GENERAL LEDGER
July 31, 2020

Bank	Account #	Fund	Description	Cashbook 7/31/2020
CHECKING				
Eastern Bank	-7310	001	Payables reconciliation-clearing	933.48
Berkshire Bank	-4534	001	Depository Account	314,908.10
Eastern Bank	-0264	001	Payroll Reconciliation	13,719.83
Fidelity Bank	-1451	050	checking - Paxton	2,519.70
Loominster Credit Union	-8861	050	checking - Mountview	2,550.00
Loominster Credit Union	-8832	050	checking - Dawson	100.00
Loominster Credit Union	-8845	050	checking - Mayo	2,500.00
Loominster Credit Union	-0244	050	checking - Sterling	2,500.00
Fidelity Bank	-1444	050	checking - Thomas Pnnee	2,520.58
Loominster Credit Union	-8858	050	checking - Davis Hill	2,500.00
Comerstone Bank	-9626	050	checking - Naquag	2,286.47
Comerstone Bank	-9618	050	checking - Central Tree	2,500.00
Comerstone Bank	-9551	050	checking - Glenwood	500.00
Loominster Credit Union	-1024	050	WRHS student activity checking	3,324.93
TOTAL CHECKING				353,363.09
MONEY MARKET				
Berkshire Bank	-2960	022	Cafeteria revolving - Sterling	1,621.21
Loominster Credit Union	-1029	050	WRHS Student Activity Revolving	237,664.31
Berkshire Bank	-3002	023	Middle School Athletic Revolving	34,331.57
TD Banknorth, NA	-1032	001	General Fund	26,827.90
Eastern Bank	-0363	001	General Fund	11,393,116.80
Eastern Bank Debit Card	-6672	001	General Fund	15,057.29
Eastern Bank Tuition	-7357	001	General Fund	69,955.93
Enterprise Bank	-3225	001	General Fund	39,872.38
Avidra Bank	-8701	001	General Fund	33,309.95
MMDT	-4707	001	Money Market	2,619,104.49
TOTAL MONEY MARKET				14,470,861.83
SAVINGS				
Comerstone Bank	-0132	022	Cafeteria revolving - Naquag	1,337.86
Comerstone Bank	-0140	022	Cafeteria revolving - CTMS	2,048.72
Comerstone Bank	-1230	022	Cafeteria revolving - Glenwood	568.22
Comerstone Bank	-3092	022	Student Activity - CTMS	3,484.86
Comerstone Bank	-9535	022	Student Activity - Glenwood	10,906.98
Comerstone Bank	-3117	022	Student Activity - Naquag	12,093.76
Fidelity Bank	-1908	022	Cafeteria revolving - Princeton	550.26
Fidelity Bank	-6479	022	Cafeteria revolving - Paxton	2,412.68
Berkshire Bank	-4569	022	Cafeteria revolving - Dawson	524.33
Berkshire Bank	-2944	022	Cafeteria revolving - Davis Hill	1,077.92
Berkshire Bank	-4550	022	Cafeteria revolving - Mayo	1,517.63
Berkshire Bank	-2952	022	Cafeteria revolving - Mountview	8,723.37
Berkshire Bank	-4542	022	Cafeteria revolving - WRHS	5,086.83
Berkshire Bank	-2979	029	Adult Education	72.33
Fidelity Bank	-0736	050	Student Activity Depository	26,794.27
Loominster Credit Union	-6025	050	Student Activity Revolving	77,429.54
Berkshire Bank	-2987	023	Athletic revolving	48,319.40
Berkshire Bank	-2995	023	Athletic transportation	166,944.51
TOTAL SAVINGS				369,893.47
CDs (Investments)				
Loominster Credit Union		60	Atlas	10,801.35
Loominster Credit Union		60	Bailey	2,136.87
Loominster Credit Union		60	Bradshaw	13,858.97
Loominster Credit Union		60	D'Errico	3,094.68
Loominster Credit Union		60	Finocchio	8,091.70
Loominster Credit Union		60	Fitzgerald	9,234.05
Loominster Credit Union		60	Green	6,767.89
Loominster Credit Union		60	Griffin	18,691.01
Loominster Credit Union		60	Hayman	3,240.73
Loominster Credit Union		60	Houmire	8,920.00
Loominster Credit Union		60	Hewson	9,840.08
Loominster Credit Union		60	Lionett	8,145.45
Loominster Credit Union		60	Ljungberg	2,189.96
Loominster Credit Union		60	Narolan	11,005.57
Loominster Credit Union		60	Stratale	4,738.74
Loominster Credit Union		60	Tarkainen	7,545.76
Loominster Credit Union		60	Thibodeau	24,797.27
Loominster Credit Union		60	Wachusett #2	61,254.64
Loominster Credit Union		60	Wesley	6,165.72
Loominster Credit Union		60	White	1,175.95
TOTAL CDs				221,696.39
OPEB				
Bartholomew and Company	-3593	70	OPEB	10,809.27
TOTAL OPEB				10,809.27
TOTAL				15,426,624.05
Indeed elig to be put on warrant				26.44
Tsfd but not in bank				0.20
ACH Reversal to void				(32,441.46)
ACH Return to be wired out in payroll				(180.28)
Adjusted Cashbook				15,394,028.95
General Ledger				15,394,053.85
Variance				(24.90)
General Fund Total				14,526,806.15

To: Wachusett Regional School District Finance Committee

From: James J. Dunbar, Treasurer

Date: October 6, 2020

Subject: Treasurer's Update – July 2020

I have reviewed the bank statements, bank reconciliations, and reconciling items for the month ending July 31, 2020 and feel that Treasurers cash is accurately stated.

1. The July 31, 2020 bank balances are as shown on the attached sheet.
2. The warrants funded during the month of July 2020 were as follows:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/7	Warrant #01	\$ 4,579,924.57
7/10	Payroll Warrant	1,512,499.23
7/15	Warrant #34	550,490.76
7/24	Payroll Warrant	1,891,441.39
7/24	Payroll Warrant	418.96
7/27	Warrant #02	1,889,927.02
7/29	Warrant #04	1,953.26

Note: Warrant #03 was to void and replace checks

Our excess general funds are currently earning the following rates:

MMDT	0.36%
Berkshire Bank	0.50%

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

Business/Finance Subcommittee

Monday, October 5, 2020
7:00 PM

Meeting to be conducted remotely, using Google Meet

Overview

- I. Call to Order
- II. FY19 Audit Update

This agenda item was postponed from the September 8, 2020 meeting.

ATTACHMENT A is a detailed copy of the packet that was shared with the Audit Advisory Board for its meeting on July 28, 2020. This review included discussion on the FY19 Financial Statements, a review of the FY19 Audit of Student Activity Accounts, a review of the FY19 EOYR Report, and a review of the FY19 Single Audit of Federal Grants. Also included is a copy of the Management Letter and the District's Response to the Management Letter. Below are summary points from each review. For the purpose of this review, Administration re-paginated the document, with changes in the lower, right hand side.

- FY19 Audited Financial Statements, ATTACHMENT A, beginning on page 3 of the Audited Financial Statement.
- ✓ On ATTACHMENT A, page 16, the Fund Balance is a large negative number \$ (125,787,151) due in large part to OPEB and pension liabilities. This is not a sinking ship to use the words of John Jasiewicz, the lead auditor from Melanson.
- ✓ The large negative number is normal per Mr. Jasiewicz. These numbers are driven by pension and OPEB liabilities.
- ✓ On ATTACHMENT A, page 18 of Financial Balance Sheet, the Fund Balance for the General Fund is \$1,301,051. This is a healthy figure per the lead auditor of Melanson.
- ✓ On ATTACHMENT A, page 22 – FY19 budget vs actual, revenues vs expenditures are highlighted. The General Fund balance at the end of the year in FY19 was \$134,436.

- ✓ Other Post Employment Liability (OPEB) \$173,218,164 up from the previous year of \$135,496,105 -- See ATTACHMENT A, page 47
- ✓ Management Letter – See ATTACHMENT A, page 55
- ✓ District's Response to Management Letter – See ATTACHMENT A, page 61. As you see, there were three (3) Findings. Administration has begun to address each Finding as noted in our response stated in ATTACHMENT A, page 61.
- FY19 Audit of Student Activity Accounts, ATTACHMENT A, beginning on page 63.
- ✓ There were eight (8) Findings noted with this audit beginning on page 66 of ATTACHMENT A. Administration has begun to address this issue by developing a manual that incorporates the DESE guidelines as recommended by Melanson. Upon completion of the manual, Administration will implement training for all stakeholders such as principals and secretaries on the management of Student Activity Accounts.
- Audit of FY19 EOYR Report, ATTACHMENT A, beginning on page 72.
- ✓ The District had no findings. The auditor noted in his presentation that it is rare for a District not to have any findings with their EOYR.
- FY19 Single Audit, ATTACHMENT A beginning on page 76. The threshold of a Single Audit is \$750,000 by which an organization expends that value in Federal funds. There were no Findings in the FY19 audit. The auditors noted that Findings from the FY18 audit were satisfactorily resolved. Please see ATTACHMENT A, page 86 to review the auditors response to the previous year's findings.

III. FY20 Update

- ATTACHMENT B is an FY20 expense budget report dated October 1, 2020. As you can see, approximately \$1,602,128 was rolled forward into FY21. Of this figure, \$1,445,122 pertains to transportation, both home to school and Special Education. The unaudited, final balance in the General Fund for FY20 is \$105,401. This assumes that the carry forward balance of \$1,602,128 is fully expended.
- ATTACHMENT C are final, unaudited expense budget figures for FY20 in Excel.
- ATTACHMENT D are final revenue figures for FY20. This attachment includes both a MUNIS Revenue report dated October 2, 2020 and an Excel revenue worksheet also dated October 2, 2020. The Remaining Revenue column of the MUNIS report reflects the revenue shortfall in FY20 due to the shortfall in Medicaid (\$906,632) and Miscellaneous Income (\$298,661).

- Several Revolving accounts such as Athletics which had deficits were made whole in the year end close process.
- By making accounts whole, there should not be any hits when Excess and Deficiency is prepared later this fall.
- There is a \$1,050,000 carry forward in Circuit Breaker. These funds must be expended by the end of FY21.
- Approximately \$372, 046 was carried forward in School Choice. School Choice is being used as the funding source for a number of PPE and related purchases. The District received notification the week of September 30 that the School Reopening Grant with a value of \$1,572,300 was approved by DESE. Administration will begin to make adjustments between the School Choice and this grant. This grant expires on December 30, 2020.
- A transfer of \$150,000 was made into the Transportation Stabilization Account.
- **ATTACHMENT E** is a summary of unaudited, projected end balances of Revolving Funds.
- **ATTACHMENT F** is a summary of the District's grants for FY20. Available balances as listed here are rolled forward into FY21 since these are multi-year grants.

IV. FY21 Update

- **ATTACHMENT G** is an FY21 Revenue Budget report dated October 1, 2020. Included in this attachment is an Excel document with revenue projections. There are several unknowns with the District's FY21 Revenue Budget. They include
 - Final, FY21 Chapter 70 figures
 - Final, FY21 Regional Transportation figures
 - Final, FY21 Charter School Reimbursement figures

Similarly, there are no final figures for Circuit Breaker reimbursement. DESE recently stated they may release a payment in late September for one quarter only at 70%. As of this writing – October 2, 2020 – the District has not seen that payment.

There is also uncertainty with the School Choice figures for FY21.

ATTACHMENT H is an FY21 budget report by Appropriation.

- ✓ **Salaries and Stipends:** The Available Budget is reduced with the following adjustments. This does not include the Tier II cuts of 1.6 million. Those funds may be necessary to foster additional instructional support.

Column1	Column2
Available Budget	\$ 4,508,805.31
Less Stipends, Sub and Vacancies	\$ 996,295.00
Balance	\$ 3,512,510.31

- ✓ **Benefits and Insurance:** As stated last month, Blue Cross/Blue Shield will be administering a credit to the District dating back to May 2020. That credit will be issued in October 2020. The District is awaiting confirmation of the figure from its health advisor. Also, the expenditures to date do not reflect the use of Revolving Funds such as School Choice. Adjustments will be made between the General Fund and School Choice, using both the FY20 carry forward amount and the estimated FY21 receipts for Benefits and Insurance.
- ✓ **Instructional Support:** Principals and directors have been limited to 50% purchasing for the FY21 for the indefinite future. See ATTACHMENT I for a budget report that shows the balance of \$236,442.05 in General Supplies. There is also an unencumbered balance in Textbooks of \$379,903.

Column1	Column2
Available Budget	\$ 1,945,286.51
Less Textbooks	\$ 379,903.00
Less General Supplies	\$ 236,442.05
Less Contracted Services- SPED	\$ 485,811.00
Less Contracted Service	\$ 105,453.06
	\$ 1,207,609.11
Balance	\$ 737,677.40

- ✓ **Operations and Maintenance:** A great deal of work is being done to address the PPE needs of all buildings as well as the HVAC needs across the district. Some of these costs will be reimbursed through the FEMA grant (see ATTACHMENT J) or via a Federal grant once grants are approved.
 - ✓ **Pupil Services:** Accounts in this Appropriation are not fully encumbered.
 - ✓ **Special Education Tuitions:** Adjustments have made between the General Fund, the FY21 IDEA grant (240 grant) and FY20 Circuit Breaker Carry Forward. As stated above, the District is awaiting final word on estimated FY21 Circuit Breaker reimbursements. Once that information is known, the shortfall listed here will be corrected with Journal Entries or corrected encumbrances.
 - ✓ **Other Operating Costs:** This Appropriation reflects Assessments for School Choice Out and Charter Schools. Charges are fully encumbered. Adjustments will be made once the FY21 State budget is finalized.
 - ✓ **Transportation:** Administration has encumbered funds for AA Transportation – home to school and SPED in district – and Van Pool – SPED out of district – given the information known at this time. The encumbrances does not reflect costs from either vendor that will be passed on to the District for cleaning supplies and human capital related to daily cleaning. Moreover, the Available Budget does not take into account additional vans or buses.
 - ✓ **Debt Service:** Debt service payments have been fully encumbered. This encumbrance does not reflect savings from the recent, re-financing of three (3) bonds.
- As stated last month, Administration submitted a reimbursement to FEMA for its initial project under this grant. Please see ATTACHMENT J for a copy of the application and a listing of items in which the District seeks reimbursement. If approved, FEMA will reimburse the District at 75% of the submitted costs or \$96,891.54 (assuming all items are accepted for reimbursement). As of this writing – October 2, 2020 – the District has not received any information on the status of their application.
 - Bond Refinancing: Hilltop Securities, under the guidance of Mary Carney, in concert with Mr. Jim Dunbar, District Treasurer and Director, worked to refinance several bonds. Bids were received on September 30, 2020. The District will realize a savings to the towns of \$676,357 over the nine (9) year life of the refinancing. See ATTACHMENT K for information related to this Activity. This activity must be voted by the full School Committee at its October meeting.

V. Transportation Settlement Update

This matter has been referred to the Legal Affairs Subcommittee for review. Mr. Deedy will speak to this matter on Monday evening.

VI. FY21 Enrollment Trends and Impact to Budget

The FY21 Chapter 70 figure is the end result of the October 1 count of October 1, 2019. Any reductions in enrollment will impact the FY22 budget. For example, using the reduction of 249 students recently discussed at School Committee will impact the FY22 Chapter 70 assuming that figure holds for October 1 reporting. Using the FY21 per pupil Foundation Budget figure of \$10,619, this reduction could be approximately \$2.6 million. Other factors should be considered though when reviewing State Aid including the Student Opportunity Act (SOA) which has been delayed for FY21. Administration will speak to Chapter 70 trends at the next meeting of Business and Finance.

VII. Policy Review

- **Policy Review, Policy 4323.2, Bidding Requirements**

Administration would like to amend this policy to align it with contract thresholds of Chapter 30B. **ATTACHMENT L** is a copy of the District's current policy. **ATTACHMENT M** is a copy of the proposed changes and **ATTACHMENT N** is a copy of the procurement thresholds per the Office of the Inspector General, July 2018.

VIII. Contract Extension with District Auditors Melanson CPA's

FY21 is year one of the extension years. Please see **ATTACHMENT O**. Administration seeks the support of the Subcommittee to move this request forward.

IX. Director of Business and Finance Contract

Mr. Deedy's contract expires on June 30, 2021.

X. Approval of Minutes

Minutes of the June 17, 2020, July 22, 2020, August 5, 2020 and September 8, 2020 meeting will be reviewed.

XI. Next Meeting

XII. Adjournment

Attachment A

FY19 Audit Documents

See attachments 2, 3, 4, 5, 6
of the Superintendent's Report

ATTACHMENT B



10/01/2020 14:42
9820ddae

Wachusett Regional School District
FY20 EXPENSE BUDGET REPORT BY APP 10.1

P 1
glytddud

FOR 2020 12

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
1 SALARIES & STIPENDS	62,064,715	-149,709	61,915,006	61,597,590.63	.00	317,415.75	99.54
2 BENEFITS & INSURANCE	15,054,973	1,111,351	16,166,324	16,096,901.09	.00	69,423.24	99.64
3 INSTRUCTIONAL SUPPORT	3,322,090	-312,738	3,009,352	2,818,354.01	99,708.49	91,289.12	97.04
4 OPERATIONS & MAINTENANCE	3,606,166	-42,476	3,563,690	3,206,520.37	50,615.76	306,553.87	91.44
5 PUPIL SERVICES	51,241	4,994	56,235	223,146.35	3,399.00	-170,309.94	402.94
6 SPECIAL ED TUITIONS	3,123,545	42,476	3,166,021	3,507,746.24	3,283.00	-345,008.24	110.94
7 OTHER OPERATING COSTS	1,196,956	0	1,196,956	1,141,943.00	.00	55,013.00	95.44
8 TRANSPORTATION	6,919,413	-599,999	6,319,414	4,701,932.87	1,445,121.56	172,359.57	97.34
9 DEBT SERVICE	2,497,106	-53,900	2,443,206	2,437,106.26	.00	6,100.00	99.84

GRAND TOTAL 97,836,205 0 97,836,205 95,731,240.82 1,602,127.81 502,836.37 99.54

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

ATTACHMENT C

FY20 Final Expense Budget Projections

<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>REVISED</u>	<u>LESS YTD</u>	<u>LESS</u>	<u>AVAILABLE</u>	<u>LESS</u>	<u>PROPOSED</u>	<u>PROJECTED</u>	<u>ENDING</u>	<u>Notes</u>
	<u>APPROP</u>	<u>BUDGET</u>	<u>EXPENDED</u>	<u>ENCUMBRANCE</u>	<u>BUDGET</u>	<u>EXPEND</u>	<u>TRANSFERS</u>	<u>TOTAL SPENT</u>	<u>BALANCE</u>	
1 SALARIES & STIPENDS	62,064,715.00	61,915,006.38	-61,597,590.63	0.00	317,415.75	0.00	0.00	-61,597,590.63	317,415.75	
2 BENEFITS & INSURANCE	15,054,973.00	16,166,324.00	-16,096,901.09	0.00	69,423.24	0.00	0.00	-16,096,901.09	69,423.24	
3 INSTRUCTIONAL SUPPORT	3,322,090.00	3,009,352.00	-2,818,354.01	-99,708.49	91,289.12	0.00	0.00	-2,918,062.50	91,289.12	See Note 1
4 OPERATIONS & MAINTENANCE	3,606,166.00	3,563,690.00	-3,206,520.37	-50,615.76	306,553.87	0.00	0.00	-3,257,136.13	306,553.87	
5 PUPIL SERVICES	51,241.00	56,235.41	-223,146.35	-3,399.00	-170,309.94	0.00	0.00	-226,545.35	-170,309.94	
6 SPECIAL ED TUITIONS	3,123,545.00	3,166,021.00	-3,507,746.24	-3,283.00	-345,008.24	0.00	0.00	-3,511,029.24	-345,008.24	
7 OTHER OPERATING COSTS	1,196,956.00	1,196,956.00	-1,141,943.00	0.00	55,013.00	0.00	0.00	-1,141,943.00	55,013.00	
8 TRANSPORTATION	6,919,413.00	6,319,414.00	-4,701,932.87	-1,445,121.56	172,359.57	0.00	0.00	-6,147,054.43	172,359.57	
9 DEBT SERVICE	2,497,106.00	2,443,206.26	-2,437,106.26	0.00	6,100.00	0.00	0.00	-2,437,106.26	6,100.00	
Expense Total	<u>97,836,205.00</u>	<u>97,836,205.05</u>	<u>-95,731,240.82</u>	<u>-1,602,127.81</u>	<u>502,836.37</u>	<u>0.00</u>	<u>0.00</u>	<u>-97,333,368.63</u>	<u>502,836.37</u>	

Note 1: Shortfalls in Revolving Accounts
corrected

Revised 9.7.20

ATTACHMENT D



10/02/2020 10:11
9820ddes

Wachusett Regional School District
FY20 REVENUE BUDGET REPORT

P 1
glytdbud

FOR 2020 12

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
001 GENERAL FUND						
0000 UNDESIGNATED						
001 401412 GF MLC-HOL	0	-19,225,254	-19,225,254	-19,225,254.00	.00	100.0%
001 401413 GF MLC-PAX	0	-4,397,455	-4,397,455	-4,397,455.00	.00	100.0%
001 401414 GF MLC-PRI	0	-3,565,466	-3,565,466	-3,565,466.00	.00	100.0%
001 401415 GF MLC-RUT	0	-7,226,608	-7,226,608	-7,226,608.00	.00	100.0%
001 401416 GF MLC-STE	0	-8,220,062	-8,220,062	-8,220,062.00	.00	100.0%
001 401422 GFRASA-HOL	0	-7,306,064	-7,306,064	-7,306,064.00	.00	100.0%
001 401423 GFRASA-PAX	0	-1,466,595	-1,466,595	-1,466,595.00	.00	100.0%
001 401424 GFRASA-PRI	0	-948,577	-948,577	-948,577.00	.00	100.0%
001 401425 GFRASA-RUT	0	-3,614,910	-3,614,910	-3,614,910.00	.00	100.0%
001 401426 GFRASA-STE	0	-2,377,050	-2,377,050	-2,377,050.00	.00	100.0%
001 401432 GETRAN-HOL	0	-2,204,518	-2,204,518	-2,204,518.00	.00	100.0%
001 401433 GETRAN-PAX	0	-442,528	-442,528	-442,528.00	.00	100.0%
001 401434 GETRAN-PRI	0	-286,222	-286,222	-286,222.00	.00	100.0%
001 401435 GETRAN-RUT	0	-1,090,756	-1,090,756	-1,090,756.00	.00	100.0%
001 401436 GETRAN-STE	0	-717,246	-717,246	-717,246.00	.00	100.0%
001 401442 GFEDERT-HOL	0	-1,089,974	-1,089,974	-1,089,974.00	.00	100.0%
001 401443 GFEDERT-PAX	0	-237,436	-237,436	-237,436.00	.00	100.0%
001 401444 GFEDERT-PRI	0	-153,566	-153,566	-153,566.00	.00	100.0%
001 401445 GFEDERT-RUT	0	-587,031	-587,031	-587,031.00	.00	100.0%
001 401446 GFEDERT-STE	0	-369,100	-369,100	-369,100.00	.00	100.0%
001 401450 CHAETD AID	0	-28,500,615	-28,500,615	-28,500,615.00	94,899.00	100.3%
001 401451 CHAETD BKT	0	-2,178,143	-2,178,143	-2,178,143.00	613,149.00	128.2%
001 401452 CHAETD CR	0	-33,253	-33,253	-33,253.00	22,399.00	167.4%
001 401453 SCHL CHOIC	0	0	0	.00	.00	.0%
001 401454 INRES PAD	0	0	0	.00	.00	.0%
001 401455 MEDICAD	0	0	0	.00	.00	.0%
001 401460 GFINTEREST	0	-1,137,521	-1,137,521	-230,888.81	-906,632.19	20.3%
001 401462 GF MISCELL	0	-21,005	-21,005	-98,416.09	77,411.09	468.5%
001 401464 GF INSREIM	0	-439,250	-439,250	-140,588.60	-298,661.40	32.0%
001 401466 GF PREMBAN	0	0	0	.00	.00	.0%
001 401468 GF MSBA	0	0	0	.00	.00	.0%
001 497100 GF TRAN IN	0	0	0	.00	.00	.0%
TOTAL UNDESIGNATED	0	-97,836,205	-97,836,205	-97,438,769.50	-397,435.50	99.6%
5400 SHORT-TERM INTEREST						
AEC7B4 401466 BAN INTER	0	0	0	.00	.00	.0%
TOTAL SHORT-TERM INTEREST	0	0	0	.00	.00	.0%



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Wachusett Regional School District
FY20 REVENUE BUDGET REPORT

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FOR 2020 12

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTM	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL GENERAL FUND	0	-97,836,205	-97,836,205	-97,438,769.50	-397,435.50	99.6%
TOTAL REVENUES	0	-97,836,205	-97,836,205	-97,438,769.50	-397,435.50	
GRAND TOTAL	0	-97,836,205	-97,836,205	-97,438,769.50	-397,435.50	99.6%

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

FY20 Revenue Budget Projections

ACCOUNT	ACCOUNT DESCRIPTION	ESTIM REV	REVISED ESTIM	REVENUE	ACTUAL YTD	REMAINING
		ADJ	REV	BUDGET ADJ	REVENUE	REVENUE
001-00-000-000-0000-0-401412-	GF MLC-HOL	-19,225,254	-19,225,254	0.00	-19,225,254	0.00
001-00-000-000-0000-0-401413-	GF MLC-PAX	-4,397,455	-4,397,455	0.00	-4,397,455	0.00
001-00-000-000-0000-0-401414-	GF MLC-PRI	-3,565,466	-3,565,466	0.00	-3,565,466	0.00
001-00-000-000-0000-0-401415-	GF MLC-RUT	-7,226,608	-7,226,608	0.00	-7,226,608	0.00
001-00-000-000-0000-0-401416-	GF MLC-STE	-8,220,062	-8,220,062	0.00	-8,220,062	0.00
001-00-000-000-0000-0-401422-	GFRASA-HOL	-7,306,064	-7,306,064	0.00	-7,306,064	0.00
001-00-000-000-0000-0-401423-	GFRASA-PAX	-1,466,595	-1,466,595	0.00	-1,466,595	0.00
001-00-000-000-0000-0-401424-	GFRASA-PRI	-948,577	-948,577	0.00	-948,577	0.00
001-00-000-000-0000-0-401425-	GFRASA-RUT	-3,614,910	-3,614,910	0.00	-3,614,910	0.00
001-00-000-000-0000-0-401426-	GFRASA-STE	-2,377,050	-2,377,050	0.00	-2,377,050	0.00
001-00-000-000-0000-0-401432-	GFTRAN-HOL	-2,204,518	-2,204,518	0.00	-2,204,518	0.00
001-00-000-000-0000-0-401433-	GFTRAN-PAX	-442,528	-442,528	0.00	-442,528	0.00
001-00-000-000-0000-0-401434-	GFTRAN-PRI	-286,222	-286,222	0.00	-286,222	0.00
001-00-000-000-0000-0-401435-	GFTRAN-RUT	-1,090,756	-1,090,756	0.00	-1,090,756	0.00
001-00-000-000-0000-0-401436-	GFTRAN-STE	-717,246	-717,246	0.00	-717,246	0.00
001-00-000-000-0000-0-401442-	GFDEBT-HOL	-1,089,974	-1,089,974	0.00	-1,089,974	0.00
001-00-000-000-0000-0-401443-	GFDEBT-PAX	-237,436	-237,436	0.00	-237,436	0.00
001-00-000-000-0000-0-401444-	GFDEBT-PRI	-153,566	-153,566	0.00	-153,566	0.00
001-00-000-000-0000-0-401445-	GFDEBT-RUT	-587,031	-587,031	0.00	-587,031	0.00
001-00-000-000-0000-0-401446-	GFDEBT-STE	-369,100	-369,100	0.00	-369,100	0.00
001-00-000-000-0000-0-401450-	CHAP70 AID	-28,500,615	-28,595,514	94,899	-28,595,514	0.00
001-00-000-000-0000-0-401451-	CHAP71 RST	-2,178,143	-2,791,292	613,149	-2,791,292	0.00
001-00-000-000-0000-0-401452-	CHAP70 CR	-33,253	-55,652	22,399	-55,652	0.00
001-00-000-000-0000-0-401455-	MEDICAID	-1,137,521	-230,889	(906,632)	-230,889	0.00
001-00-000-000-0000-0-401460-	GFINTEREST	-21,005	-98,416	77,411	-98,416	0.00
001-00-000-000-0000-0-401462-	GF MISCELL	-439,250	-140,589	(298,661)	-140,589	0.00
Total 001 GENERAL FUND		-97,836,205	-97,438,770	(397,435)	-97,438,770	0.00
Revenue Total		-97,836,205	-97,438,770	(397,435)	-97,438,770	0.00
Expense Total		0	97,333,369	502,836	0.00	0.00
Grand Total		-97,836,205	-105,401	105,401		

Revised 10.2.20

ATTACHMENT E

WACHUSETT REGIONAL SCHOOL DISTRICT

JUNE 2020

GOVERNMENTAL FUNDS, FIDUCIARY FUNDS CASH & FUND BALANCES REPORT

FUND/ FUNC	FUND NAME	REVENUE			EXPENDED	CASH BALANCE YEAR TO DATE				ENDING CASH BALANCE	ENCUMBERED	ENDING FUND BALANCE
		REVENUE		EXPENDED		BEG BAL	REVENUE	EXPENDED				
022	CAFETERIA	21,097.65	(58,787.20)			105,885.90	1,532,091.47	1,612,513.79	25,463.58		25,463.58	
023	ATHLETIC	2,635.87	(160,001.33)			25,050.61	290,916.92	173,843.63	142,123.90	69,513.53	72,610.37	
027/101	KINDERGARTEN					108.97	0.00	108.97	0.00		0.00	
027/510	APPLIED ARTS	601.00	(6,142.02)			29,595.71	42,558.00	46,354.27	25,799.44		25,799.44	
027/511	BUILDING USE	3,955.00	(735.03)			43,390.56	47,073.50	39,617.49	50,846.57		50,846.57	
027/512	DAMAGED PROPERTY					2,422.33	20.00	649.01	1,793.32		1,793.32	
027/514	DRIVER EDUCATION	5,775.00	2,591.39			38,778.31	93,175.00	91,027.79	40,925.52	615.68	40,309.84	
027/515	EQUIP REPAIRS	240.00				400.00	587.85	0.00	987.85		987.85	
027/516	GIFTS & GRANTS	3,628.09	3,635.68			70,107.92	185,104.29	134,478.04	120,734.17		120,734.17	
027/517	LOST BOOKS	8.98	26.06			18,596.22	2,649.94	4,724.55	16,521.61		16,521.61	
027/518	PARKING	126.00	521.87			4,539.13	50,085.00	28,274.17	26,349.96	1,259.07	25,090.89	
027/519	PERFORMING ARTS		(13,085.62)			(1,122.11)	3,485.00	(2,689.71)	5,052.60	999.00	4,053.60	
027/520	SCHOOL TECHNOLOGY					0.00	0.00	0.00	0.00		0.00	
027/522	SUMMER SCHOOL					4,961.29	0.00	0.00	4,961.29		4,961.29	
027/524	LOCKER FEES		451.70			18,442.30	1,850.00	1,058.69	19,233.61		19,233.61	
027/151	STERLING EXTENDED DAY					282.48	0.00	0.00	282.48		282.48	
027/151	PRINCETON EXTENDED DAY	1,190.00				20,627.68	28,282.00	21,082.09	27,827.59		27,827.59	
027/151	DAVIS HILL EXTENDED DAY					0.00	11,240.00	3,922.46	7,317.54		7,317.54	
028/000	ECC TUITION	468.16	(1,012.26)			8,184.35	87,726.47	95,910.82	0.00		0.00	
028/000	AFTER SCHOOL SPORTS SPED					0.00	285.00	0.00	285.00		285.00	
028/516	SPED SEPAC					0.00	917.13	0.00	917.13		917.13	
028/550	SCHOOL CHOICE	29,011.00	(309,037.88)			0.00	373,046.00	1,000.00	372,046.00		372,046.00	
028/551	CIRCUIT BREAKER	701,344.00	(449,466.10)			0.00	2,823,841.00	1,726,633.94	1,097,207.06	47,206.98	1,050,000.08	
028/554	INSURANCE REIMBURSEMENTS					0.00	14,445.31	11,620.31	2,825.00		2,825.00	
029	ADULT EDUCATION					72.04	0.28	0.00	72.32		72.32	
040	PROGRAM INITIATIVES	32.50	845.88			96,413.12	105,927.50	94,686.59	107,654.03		107,654.03	
050	STUDENT ACTIVITIES	21,035.14	131,450.88			452,936.12	574,160.41	638,830.65	388,265.88	39,383.38	348,882.50	
060	TRUST FUND/SCHOLARSHIPS		4,427.66			201,910.20	24,453.85	4,427.66	221,936.39		221,936.39	
TOTALS		791,148.39	(854,316.32)			1,141,583.13	6,293,921.92	4,728,075.21	2,707,429.84	158,977.64	2,548,452.20	

ATTACHMENT F

Grants Management FY20

<u>Grant</u>	<u>Project</u>	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
Title II	14019	\$ 113,943.00	\$ 113,743.00	\$ 200.00
Title II	14020	\$ 112,075.00	\$ 14,054.39	\$ 98,020.61
Title III	18020	\$ 17,852.00	\$ 12,288.83	\$ 5,563.17
IDEA	24019	\$ 1,644,056.00	\$ 1,643,856.00	\$ 200.00
IDEA	24020	\$ 1,656,208.00	\$ 1,638,470.44	\$ 17,737.56
ECC	26220	\$ 64,425.00	\$ 56,047.64	\$ 8,377.36
Title I	30519	\$ 247,541.00	\$ 247,341.00	\$ 200.00
Title I	30520	\$ 267,292.00	\$ 235,589.06	\$ 31,702.94
Title IV	30920	\$ 16,688.00	\$ 11,259.32	\$ 5,428.68
Early Literacy	73420	\$ 5,000.00	\$ 5,000.00	\$ -
School Health	CSH20	\$ 5,000.00	\$ 5,000.00	\$ -
School Water	SWG20	\$ 72,000.00	\$ -	\$ 72,000.00
		<u>\$ 4,222,080.00</u>	<u>\$ 3,982,649.68</u>	<u>\$ 239,430.32</u>

ATTACHMENT G



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Wachusett Regional School District
FY21 REVENUE BUDGET REPORT 10.1.20

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FOR 2021 13

	ORIGINAL ESTIM REV	ESTIM REV ADJGTHS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
001 GENERAL FUND						
0000 UNDESIGNATED						
001 401412 GE MLC-HOL	-20,061,939	0	-20,061,939	-4,806,313.50	-15,255,625.50	24.0%
001 401413 GE MLC-PAX	-4,600,004	0	-4,600,004	-1,099,363.25	-3,500,640.75	23.9%
001 401414 GE MLC-PRI	-3,697,913	0	-3,697,913	-891,366.50	-2,806,546.50	24.1%
001 401415 GE MLC-RUT	-7,678,996	0	-7,678,996	-1,806,652.00	-5,872,344.00	23.5%
001 401416 GE MLC-STE	-8,598,601	0	-8,598,601	-1,370,010.50	-7,228,590.50	15.9%
001 401422 GEPASA-HOL	-8,142,799	0	-8,142,799	-1,826,516.50	-6,316,282.50	22.4%
001 401423 GEPASA-PAX	-1,577,286	0	-1,577,286	-366,648.75	-1,210,637.25	23.2%
001 401424 GEPASA-PRI	-1,045,013	0	-1,045,013	-237,144.50	-807,868.50	22.7%
001 401425 GEPASA-RUT	-3,879,732	0	-3,879,732	-903,727.50	-2,976,004.50	23.3%
001 401426 GEPASA-STE	-2,453,827	0	-2,453,827	-396,175.16	-2,057,651.84	16.1%
001 401433 GETRAN-HOL	-2,290,978	0	-2,290,978	-551,129.50	-1,739,848.50	24.1%
001 401434 GETRAN-PRI	-443,770	0	-443,770	-110,632.00	-333,138.00	24.9%
001 401435 GETRAN-RUT	-294,015	0	-294,015	-71,555.50	-222,459.50	24.3%
001 401436 GETRAN-STE	-1,091,564	0	-1,091,564	-272,689.00	-818,875.00	25.0%
001 401442 GEDEBT-HOL	-690,385	0	-690,385	-119,541.00	-570,844.00	17.3%
001 401443 GEDEBT-PAX	-1,150,430	0	-1,150,430	-272,493.50	-877,936.50	23.7%
001 401444 GEDEBT-PRI	-222,841	0	-222,841	-59,359.00	-163,482.00	26.6%
001 401445 GEDEBT-RUT	-147,641	0	-147,641	-38,391.50	-109,249.50	26.0%
001 401446 GEDEBT-STE	-548,136	0	-548,136	-146,757.50	-401,378.50	26.8%
001 401450 CHAP70 AID	-346,681	0	-346,681	-61,516.68	-285,164.32	17.7%
001 401451 CHAP71 RST	-29,969,019	0	-29,969,019	-7,327,381.00	-22,641,638.00	24.4%
001 401452 CHAP70 CB	-2,430,991	0	-2,430,991	.00	-2,430,991.00	.0%
001 401453 SCHL CHOIC	-52,823	0	-52,823	-16,437.00	-36,386.00	31.1%
001 401454 UNRES E&D	0	0	0	.00	.00	.0%
001 401455 MEDICAID	0	0	0	.00	.00	.0%
001 401460 GFINTEREST	-450,000	0	-450,000	.00	-450,000.00	.0%
001 401462 GF MISCELL	-50,000	0	-50,000	-1,802.36	-48,197.64	3.6%
001 401464 GF INSREYM	-200,000	0	-200,000	-5,418.40	-194,581.60	2.7%
001 401466 GF PREMRAV	0	0	0	.00	.00	.0%
001 401468 GF MSBA	0	0	0	.00	.00	.0%
001 497100 GF TRAN IN	0	0	0	.00	.00	.0%
TOTAL UNDESIGNATED	-102,115,384	0	-102,115,384	-22,759,022.10	-79,356,361.90	22.3%
5400 SHORT-TERM INTEREST						
AFC784 401466 RAN INTER	0	0	0	.00	.00	.0%
TOTAL SHORT-TERM INTEREST	0	0	0	.00	.00	.0%

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Wachusett Regional School District
FY21 REVENUE BUDGET REPORT 10.1.20



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FOR 2021 13

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTING	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL GENERAL FUND	-102,115,384		0-102,115,384	-22,759,022.10	-79,356,361.90	22.3%
TOTAL REVENUES	-102,115,384		0-102,115,384	-22,759,022.10	-79,356,361.90	
GRAND TOTAL	-102,115,384		0-102,115,384	-22,759,022.10	-79,356,361.90	22.3%

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

FY21 Revenue Budget Projections

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	REVENUE BUDGET ADJ	ACTUAL YTD REVENUE	REMAINING REVENUE	NOTES
001 -00-000-000-0000-0-401412-	GF MLC-HOL	-20,061,939	-20,061,939	0	-4,806,313.50	-15,255,626	
001 -00-000-000-0000-0-401413-	GF MLC-PAX	-4,600,004	-4,600,004	0	-1,099,363.25	-3,500,641	
001 -00-000-000-0000-0-401414-	GF MLC-PRI	-3,697,913	-3,697,913	0	-891,366.50	-2,806,547	
001 -00-000-000-0000-0-401415-	GF MLC-RUT	-7,678,996	-7,678,996	0	-1,806,652.00	-5,872,344	
001 -00-000-000-0000-0-401416-	GF MLC-STE	-8,598,601	-8,598,601	0	-1,370,010.50	-7,228,591	
001 -00-000-000-0000-0-401422-	GFRASA-HOL	-8,142,799	-8,142,799	0	-1,826,516.50	-6,316,283	
001 -00-000-000-0000-0-401423-	GFRASA-PAX	-1,577,286	-1,577,286	0	-366,648.75	-1,210,637	
001 -00-000-000-0000-0-401424-	GFRASA-PRI	-1,045,013	-1,045,013	0	-237,144.50	-807,869	
001 -00-000-000-0000-0-401425-	GFRASA-RUT	-3,879,732	-3,879,732	0	-903,727.50	-2,976,005	
001 -00-000-000-0000-0-401426-	GFRASA-STE	-2,453,827	-2,453,827	0	-396,175.16	-2,057,652	
001 -00-000-000-0000-0-401432-	GFTRAN-HOL	-2,290,978	-2,290,978	0	-551,129.50	-1,739,849	
001 -00-000-000-0000-0-401433-	GFTRAN-PAX	-443,770	-443,770	0	-110,632.00	-333,138	
001 -00-000-000-0000-0-401434-	GFTRAN-PRI	-294,015	-294,015	0	-71,555.50	-222,460	
001 -00-000-000-0000-0-401435-	GFTRAN-RUT	-1,091,564	-1,091,564	0	-272,689.00	-818,875	
001 -00-000-000-0000-0-401436-	GFTRAN-STE	-690,385	-690,385	0	-119,541.00	-570,844	
001 -00-000-000-0000-0-401442-	GFDEBT-HOL	-1,150,430	-1,150,430	0	-272,493.50	-877,937	
001 -00-000-000-0000-0-401443-	GFDEBT-PAX	-222,841	-222,841	0	-59,359.00	-163,482	
001 -00-000-000-0000-0-401444-	GFDEBT-PRI	-147,641	-147,641	0	-38,391.50	-109,250	
001 -00-000-000-0000-0-401445-	GFDEBT-RUT	-548,136	-548,136	0	-146,757.50	-401,379	
001 -00-000-000-0000-0-401446-	GFDEBT-STE	-346,681	-346,681	0	-61,516.68	-285,164	
001 -00-000-000-0000-0-401450-	CHAP70 AID	-29,969,019	-29,557,666	(411,353)	-7,327,381.00	-22,230,285	See Note 1
001 -00-000-000-0000-0-401451-	CHAP71 RST	-2,430,991	-2,430,991	0	0.00	-2,430,991	See Note 2
001 -00-000-000-0000-0-401452-	CHAP70 CR	-52,823	-52,823	0	-16,437.00	-36,386	See Note 3
001 -00-000-000-0000-0-401455-	MEDICAID	-450,000	-450,000	0	-75,903.00	-374,097	See Note 4
001 -00-000-000-0000-0-401460-	GFINTEREST	-50,000	-50,000	0	-1,802.36	-48,198	
001 -00-000-000-0000-0-401462-	GF MISCELL	-200,000	-200,000	0	-5,418.40	-194,582	
Total 001 GENERAL FUND		-102,115,384	-101,704,031	(411,353)	-22,834,925	-78,869,106	
Revenue Total		-102,115,384	-102,115,384		-22,759,022.10	-79,356,362	

Note 1

The reduction of \$411,000 is the value associated with the implementation of the Student Opportunity Act (SOA) that has been nixed from the FY21 Chapter 70 formula.

Note 2

FY21 Regional Transportation remains unknown at this time given the uncertainty of the State budget. This figure represents the figure from the House 1 budget of January 2020.

Note 3

Pending final FY21 State Budget

Note 4

This figure is confirmed via a letter from EOHHS to Dr. McCall on September 21. The receipt of \$75,903. has not yet been posted in MUNIS.

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ATTACHMENT H



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Wachusett Regional School District
FY21 BUDGET REPORT APPROPRIATION 10.2

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FOR 2021 13

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
1 SALARIES & STIPENDS	65,180,851	1,634	65,182,485	8,705,946.42	51,967,733.27	4,508,805.31	93.1%
2 BENEFITS & INSURANCE	16,144,697	-96,884	16,047,813	7,167,303.65	9,086,933.38	-206,424.03	101.3%
3 INSTRUCTIONAL SUPPORT	3,122,909	366,946	3,489,855	745,018.71	799,549.78	1,945,286.51	44.3%
4 OPERATIONS & MAINTENANCE	4,009,923	-271,692	3,738,231	289,657.45	2,603,939.43	844,634.12	77.4%
5 PUPIL SERVICES	52,759	-1	52,758	10,085.29	16,745.20	25,927.51	50.9%
6 SPECIAL ED TUITIONS	2,770,001	-1	2,770,000	1,144,302.59	3,015,868.35	-1,390,170.94	150.2%
7 OTHER OPERATING COSTS	1,176,810	0	1,176,810	284,765.00	1,047,526.00	-155,481.00	111.2%
8 TRANSPORTATION	7,241,703	-2	7,241,701	50,186.93	4,915,742.47	2,275,771.60	68.6%
9 DEBT SERVICE	2,415,731	0	2,415,731	780,478.13	1,635,252.87	.00	100.0%
GRAND TOTAL	102,115,384	0	102,115,384	19,177,744.17	75,089,290.75	7,848,349.08	92.3%

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

ATTACHMENT I



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Wachusett Regional School District
FY21 GENERAL SUPPLIES

P 1
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FOR 2021 13

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
2430 GENERAL SUPPLIES							
BI400 574001 INST S&E-R	19,842	0	19,842	.00	6,032.35	13,809.65	30.4%
BI400S 574002 SUP&EXPSPD	976	0	976	.00	.00	976.00	.0%
BL400 584001 LTR-S & E	0	0	0	.00	.00	.00	.0%
DI400 574001 INST S&E-R	20,170	0	20,170	.00	8,333.53	11,836.47	41.3%
DI400S 574002 SUP&EXPSPD	955	0	955	.00	.00	955.00	.0%
DL400 584001 LTR-S & E	0	0	0	.00	.00	.00	.0%
ET400S 574002 INST S&E-S	5,419	0	5,419	622.06	782.64	4,014.30	25.9%
GI400 574001 SUP&EXPREG	14,268	0	14,268	745.61	5,972.80	7,549.59	47.1%
GI400S 574002 SUP&EXPSPD	3,123	0	3,123	.00	492.51	2,630.49	15.8%
GL400 584001 LTR-S & E	0	0	0	.00	.00	.00	.0%
HI400S 574002 SUP&EXPSPD	15,599	0	15,599	438.94	2,794.75	12,365.31	20.7%
HL400 584001 LTR-S & E	3,940	0	3,940	580.88	280.70	3,078.42	21.9%
MI400 574001 INST S&E-R	0	0	0	.00	.00	.00	.0%
MI400S 574002 SUP&EXPSPD	33,403	0	33,403	9,115.17	7,097.82	17,190.01	48.5%
NL400 584001 LTR-S & E	1,532	0	1,532	81.55	684.45	766.00	50.0%
NI400 574001 INST S&E-R	0	0	0	.00	.00	.00	.0%
NI400S 574002 SUP&EXPSPD	14,227	0	14,227	2,935.58	888.65	10,402.77	26.9%
NL400 584001 LTR-S & E	2,966	0	2,966	14.90	.00	2,951.10	.5%
PI400 574001 INST S&E-R	0	0	0	.00	.00	.00	.0%
PI400S 574002 SUP&EXPSPD	16,681	0	16,681	85.00	596.02	15,999.98	4.1%
PL400 584001 LTR-S & E	1,980	0	1,980	.00	.00	1,980.00	.0%
SI400 574001 INST S&E-R	0	0	0	.00	.00	.00	.0%
SI400S 574002 SUP&EXPSPD	15,142	0	15,142	2,201.10	4,195.19	8,745.51	42.2%
SL400 584001 LTR-S & E	2,056	0	2,056	.00	.00	2,056.00	.0%
TI400 574001 INST S&E-R	0	0	0	.00	.00	.00	.0%
TI400S 574002 SUP&EXPSPD	15,474	0	15,474	127.08	4,791.16	10,555.76	31.8%
TL400 584001 LTR-S & E	764	0	764	.00	.00	764.00	.0%
VI400 574001 INST S&E-R	0	0	0	.00	.00	.00	.0%
VI400S 574002 SUP&EXPSPD	18,761	0	18,761	1,250.00	2,948.95	14,562.05	22.4%
VL400 584001 LTR-S & E	1,180	0	1,180	.00	371.71	808.29	31.5%
WI400 574001 INST S&E-R	0	0	0	.00	.00	.00	.0%
WI400S 574002 SUP&EXPSPD	31,514	0	31,514	533.83	2,193.05	28,787.12	8.7%
WI400ALT 574001 SUP&EXPREG	308	0	308	.00	.00	308.00	.0%
WI400ART 574001 SUP&EXPREG	14,208	0	14,208	643.89	1,459.07	12,105.04	14.8%
WI400BUS 574001 SUP&EXPREG	18	0	18	.00	.00	18.00	.0%
WI400COM 574001 SUP&EXPREG	0	0	0	.00	.00	.00	.0%
WI400ENG 574001 SUP&EXPREG	1,532	0	1,532	.00	.00	1,532.00	.0%



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Wachusett Regional School District
FY21 GENERAL SUPPLIES

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FOR 2021 13

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
WI400FOR 574001 SUP&EXPREG	1,049	0	1,049	.00	.00	1,049.00	.0%
WI400LIP 574001 SUP&EXPREG	1,540	0	1,540	.00	.00	1,540.00	.0%
WI400MAT 574001 SUP&EXPREG	1,206	0	1,206	213.99	629.88	362.13	70.0%
WI400MUS 574001 SUP&EXPREG	1,088	0	1,088	.00	.00	1,088.00	.0%
WI400PHY 574001 SUP&EXPREG	1,324	0	1,324	.00	.00	1,324.00	.0%
WI400S 574002 SUP&EXPSPD	1,125	0	1,125	.00	.00	1,125.00	.0%
WI400SCI 574001 SUP&EXPREG	25,000	0	25,000	.00	.00	25,000.00	.0%
WI400SOC 574001 SUP&EXPREG	742	0	742	.00	179.80	562.20	24.2%
WI400TEC 574001 SUP&EXPREG	742	0	742	.00	.00	742.00	.0%
WI400VOC 574004 SUP&EXPVOC	3,658	0	3,658	.00	.00	3,658.00	.0%
WI400 584001 LIB-S & E	1,546	0	1,546	.00	.00	1,546.00	.0%
XI400 574001 INST S&E-R	20,168	0	20,168	4,505.90	5,848.24	9,813.86	51.3%
XI400S 574002 SUP&EXPSPD	1,593	0	1,593	.00	.00	1,593.00	.0%
XL400 584001 LIB-S & E	292	0	292	.00	.00	292.00	.0%
TOTAL GENERAL SUPPLIES	317,111	0	317,111	24,095.48	56,573.47	236,442.05	25.4%
TOTAL GENERAL FUND	317,111	0	317,111	24,095.48	56,573.47	236,442.05	25.4%
TOTAL EXPENSES	317,111	0	317,111	24,095.48	56,573.47	236,442.05	
GRAND TOTAL	317,111	0	317,111	24,095.48	56,573.47	236,442.05	25.4%

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

ATTACHMENT J

Subrecipient Certification for Small Projects with Completed Work

Category B – Emergency Protective Measures

Massachusetts Emergency Management Agency DR 4496

This certification is required for all small projects with 100% completed work (costs less than \$131,100.00). Applicants must complete the form and upload it to their project application.

Applicant Name: WACHUSETT REGIONAL SCHOOL DISTRICT

Total Costs Claimed: \$129,188.72

Project Title: COVID WRSD

Project Number: COVID PROJ # 1

I certify that the facility, work and costs claimed in this project are eligible in accordance with FEMA regulations and the *Public Assistance Program and Policy Guide*.

Specifically, I certify:

- As required by 44 C.F.R. §206.223 and in accordance with the terms laid out in the *Public Assistance Program and Policy Guide*, the costs described in this project was:
 1. A direct result of the declared event;
 2. Located within the designated disaster area; and
 3. Not a result of negligence.
- As required by 44 C.F.R §§206.223 and 206.225 and in accordance with the terms laid out in the *Public Assistance Program and Policy Guide*, the emergency protective measures described in this project were:
 1. The Subrecipient's legal responsibility;
 2. Undertaken in response to a specific threat caused by the declared event; and
 3. Undertaken because they were
 - ☒ necessary to eliminate threats to life, public health, and safety; or
 - ☐ necessary to eliminate threats of significant damage to improved public.
- As required by 44 C.F.R §206.228 and 2 C.F.R. Part 200 and in accordance with the terms laid out in the *Public Assistance Program and Policy Guide*, the costs for which the Subrecipient is claiming reimbursement were:
 1. Of a type generally recognized as ordinary and necessary for the type of facility or work;
 2. If contracted costs claimed on this project, incurred in compliance with federal, state, and local requirements for competitive procurement;
 3. Reduced by applicable credits, such as insurance proceeds and salvage values; and
 4. Reasonable as demonstrated by *[Check the method(s) by which the Subrecipient evaluated cost reasonableness]*:
 - ☒ a competitive procurement process,
 - ☐ the use of historical documentation for similar work,
 - ☐ average costs for similar work in the area,
 - ☐ published unit costs from national cost estimating databases, or
 - ☐ FEMA cost codes, equipment rates.

- As required by Stafford Act § 312, 42 U.S.C. § 5155, and 2 CFR §200.406 and in accordance with the terms laid out in the Public Assistance Program and Policy Guide, the Subrecipient has either:
 - ✗ Provide FEMA with insurance documentation; or
 - Did not have insurance coverage cover in place for the facility at the time of the declared disaster.
- In order to demonstrate compliance with environmental and historic preservation (EHP) laws, regulations, and executive orders, the Subrecipient acknowledges that it may be required to submit documentation, such as a permit, a permit number, or proof of coordination with appropriate agencies.
- The Subrecipient acknowledges that final responsibility for ensuring compliance with EHP laws, regulations, and executive orders remains with FEMA. Failure to obtain and provide all requested federal, state and local documentation could make the project ineligible for funding.

Further, even though documentation is not required for project development I certify the Subrecipient will maintain all documentation that supports this project and the costs claimed in its own files in accordance with 2 C.F.R §200.333 as well as state and local record retention requirements. I understand that all documentation is subject to review/ audit by MEMA/FEMA to ensure programmatic compliance.

Daniel Deedy

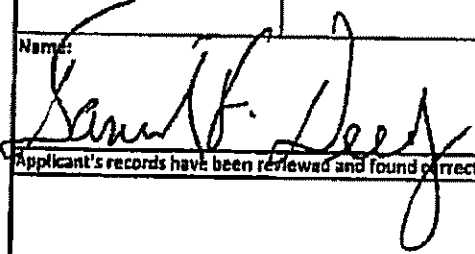
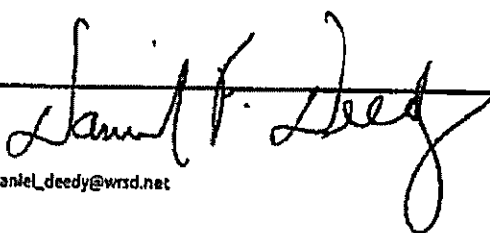
Applicant Representative Signature

Applicant Representative Name

Date

Signature: Daniel Deedy
Daniel Deedy (Aug 31, 2020 12:19 EDT)

Email: daniel_deedy@wrsd.net

COST SUMMARY RECORD					
APPLICANT	PROPERTY	CATEGORY	PERIOD COVERED	APPROVAL TYPE	CASE NO.
State of Oregon	COVID-19	201	02/01/2020-08/31/2020	Automatic	129
COMMENTS					CRASHED COSTS
FORCE ACCOUNT LABOR REGULAR TIME					\$ -
FORCE ACCOUNT LABOR OVER TIME					\$ -
FORCE ACCOUNT EQUIPMENT					\$ -
MATERIALS	PPE SUPPLIES- masks, gowns, hand sanitizers and wipes and cleaners and				\$ 129,188.72
RENTAL EQUIPMENT					\$ -
CONTRACTS					\$ -
TOTAL					\$ 129,188.72
Name: 			Title: Director of Business + Finance		Date: 9/1/20
Applicant's records have been reviewed and found correct with the exceptions as noted.					
					

Signature:

Email: daniel_deedy@wrsd.net

Wachusett Regional School District

Materials

APPLICANT - FIPS#		PROJECT #			DISASTER #	CATEGORY		SUBMISSION TYPE	PERIOD COVERING
VENDOR	DESCRIPTION	INVOICE #	QUANT	UNIT		B	TOTAL PRICE		
					4496			100% Complete	02/01/2020-08/21/2020
								PURCHASE DATE	DATE USED
HILLYARD	ELECTROSTATIC SPRAYERS	603970039	1.0				\$5,491.55	7/24/2020	
HILLYARD	DISINF TABS	603872099	1.0				\$294.64	5/7/2020	
HILLYARD	DISINF TABS	603996826	1.0				\$368.30	8/12/2020	
LOWES	MATERIALS FOR SHIELDS	02783	1.0				\$213.31	7/24/2020	
LOWES	MATERIALS FOR SHIELDS	61419	1				\$123.49	7/22/2020	
LOWES	MATERIALS FOR SHIELDS	10781	1				\$436.99	7/17/2020	
LOWES	MATERIALS FOR SHIELDS	10411	1				\$282.54	7/16/2020	
LOWES	MATERIALS FOR SHIELDS	23232	1				\$141.21	7/15/2020	
LOWES	MATERIALS FOR SHIELDS	02080	1				\$852.10	7/15/2020	
MAKIS	MATERIALS FOR SHIELDS	354106/3	1				\$174.67	8/6/2020	
MAKIS	MATERIALS FOR SHIELDS	354657/3	1				\$78.74	8/20/2020	
MAKIS	MATERIALS FOR SHIELDS	354006/3	1				\$112.72	8/5/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$527.64	7/8/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$2,476.95	7/24/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$2,380.26	7/27/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$1,506.39	7/27/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$508.16	7/30/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$255.43	7/28/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$9.81	8/3/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$898.90	7/15/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$632.84	7/14/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$3,097.94	7/17/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$1,591.94	7/15/2020	
HOME DEPOT	MATERIALS FOR SHIELDS		1.0				\$526.96	7/22/2020	
WB MASON	PPE SUPPLIES	91000311-01	1.0				\$44,186.98	6/22/2020	
WB MASON	HAND SANITIZER	211852009	1.0				\$36.99	6/24/2020	
THE HEARING SPOT	CLEAR MASKS	0053	1.0				\$3,020.00	6/23/2020	
AMAZON	GLOVES	438945749586	1.0				\$59.97	8/17/2020	
AMAZON	GLOVES	696845886449	1.0				\$221.94	8/17/2020	
AMAZON	GLOVES	444345898783	1.0				\$73.98	8/17/2020	
NEXTGEN	HAND SANITIZER	226434-01	1.0				\$186.25	8/3/2020	
NEXTGEN	DISPENSER PUMPS	226434-02	1.0				\$96.00	8/4/2020	
NEXTGEN	CLEANING SUPPLIES	225195	1.0				\$2,140.28	7/7/2020	
SCHOOL HEALTH	MASKS	3734306-01	1.0				\$61.68	3/3/2020	
SCHOOL HEALTH	MASKS, HAND SANITIZER	3734306-00	1.0				\$68.11	2/28/2020	
SCHOOL HEALTH	MASKS, WIPES	3738573-00	1.0				\$45.76	3/11/2020	
SCHOOL HEALTH	MASKS	3738573-01	1.0				\$52.53	5/4/2020	
TOTAL							\$73,233.95		
Grand Total							\$129,188.72		

Wachusett Regional School District

Materials

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VENDOR	DESCRIPTION	INVOICE #	QUANT	UNIT	UNIT PRICE	TOTAL PRICE	PURCHASE DATE	DATE USED
ML STEIN	MASKS	4560rev	1.0		\$4,816.50	\$ 4,816.50	5/13/2020	
TRIPLE S	DISINFECTANT, SOAP	40126	1.0	\$	481.70	\$ 481.70	3/13/2020	
TRIPLE S	HAND SANITIZER	40245	1.0	\$	95.20	\$ 95.20	3/13/2020	
TRIPLE S	CLEANING SUPPLIES	38052	1.0	\$	283.20	\$ 283.20	2/20/2020	
TRIPLE S	WIPES	46326	1		\$138.40	\$ 138.40	5/20/2020	
TRIPLE S	DISINFECTANT	46327	1		\$390.60	\$ 390.60	5/20/2020	
TRIPLE S	DISINFECTANT	46349	1		\$214.00	\$ 214.00	5/21/2020	
TRIPLE S	CLEANING SUPPLIES	41086	1		\$708.10	\$ 708.10	3/20/2020	
TRIPLE S	HAND SANITIZER, DISINFECTANT	44167	1		\$454.70	\$ 454.70	4/21/2020	
TRIPLE S	DISPENSERS, SOAP	46337	1		\$329.90	\$ 329.90	5/20/2020	
TRIPLE S	MORSOFT	46348	1		\$747.75	\$ 747.75	5/21/2020	
TRIPLE S	DISPENSERS, DISINFECTANTS	41096	1		\$611.10	\$ 611.10	3/20/2020	
TRIPLE S	DISPENSERS, DISINFECTANTS	46328	1.0		\$381.00	\$ 381.00	5/20/2020	
TRIPLE S	TP, SOAPS	41321	1.0		\$781.82	\$ 781.82	3/23/2020	
TRIPLE S	SOAP, PT	46331	1.0		\$300.98	\$ 300.98	5/20/2020	
TRIPLE S	CLEANING SUPPLIES	41319	1.0	\$	480.63	\$ 480.63	3/23/2020	
TRIPLE S	SPRAY, CLEANING	46332	1.0	\$	320.75	\$ 320.75	5/20/2020	
TRIPLE S	DISINFECTANT, SANITIZER	46338	1.0	\$	712.80	\$ 712.80	5/20/2020	
TRIPLE S	DISINFECT. SPRAY BOTTLES	41242	1.0	\$	799.05	\$ 799.05	3/20/2020	
TRIPLE S	DISINFECTANTS, CLEANING	39912	1.0	\$	1,465.75	\$ 1,465.75	3/12/2020	
TRIPLE S	DISINFECTANT	46349	1.0	\$	214.00	\$ 214.00	5/21/2020	
TRIPLE S	MORSOFT	40876	1.0	\$	249.25	\$ 249.25	3/18/2020	
TRIPLE S	MORSOFT	46350	1.0	\$	249.25	\$ 249.25	5/21/2020	
TRIPLE S	GLOVES, CLEANERS	46347	1.0	\$	920.80	\$ 920.80	5/21/2020	
TRIPLE S	DISINFECTANT	46345	1.0	\$	111.60	\$ 111.60	5/21/2020	
TRIPLE S	CLEANERS DISINFECTANTS	40887	1.0	\$	1,041.00	\$ 1,041.00	3/18/2020	
TRIPLE S	CLEANERS DISINFECTANTS	46343	1.0	\$	779.00	\$ 779.00	5/21/2020	
TRIPLE S	CLEANERS DISINFECTANTS	40886	1.0	\$	678.60	\$ 678.60	3/18/2020	
TRIPLE S	CLEANERS DISINFECTANTS	40883	1.0	\$	1,034.65	\$ 1,034.65	3/18/2020	
TRIPLE S	CLEANERS DISINFECTANTS	46344	1.0	\$	1,041.85	\$ 1,041.85	5/21/2020	
TRIPLE S	FACE SHIELDS	46386	1.0	\$	672.00	\$ 672.00	5/21/2020	
TRIPLE S	SHIELDS, SANITIZER	46158	1.0	\$	2,650.00	\$ 2,650.00	5/19/2020	
TRIPLE S	HAND SANITIZER	45225	1.0	\$	862.40	\$ 862.40	5/6/2020	
TRIPLE S	DISINFECTANT	44183	1.0	\$	279.00	\$ 279.00	4/21/2020	
TRIPLE S	MINIMAX TP	41089	1.0	\$	488.00	\$ 488.00	3/20/2020	
TRIPLE S	MINIMAX TP	40874	1.0	\$	488.00	\$ 488.00	3/18/2020	
WILLIAM MACGILL & CO	WIPES, SANITIZER	70110012-00	1.0	\$	282.90	\$ 282.90	7/8/2020	
					TOTAL	\$ 26,556.23		
					Grand Total	\$ 129,188.72		

Materials

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TOTAL	\$ 29,398.54
Grand Total	\$ 129,188.77

ATTACHMENT K

SAVINGS

Wachusett Regional School District, Massachusetts
General Obligation State Qualified Refunding Bonds dated October 22, 2020
Current Refunding of August 15, 2008, October 15, 2009 and January 27, 2011

Date	Prior Debt Service	Refunding Debt Service	Refunding Adjustments	Refunding Net Cash Flow	Savings	Annual Savings
01/15/2021	203,100.00	-	168,300.00	168,300.00	34,800.00	-
02/15/2021	52,421.88	-	-	-	52,421.88	-
03/01/2021	-	59,411.66	-	59,411.66	(59,411.66)	-
04/15/2021	14,131.25	-	-	-	14,131.25	-
06/30/2021	-	-	-	-	-	41,941.47
07/15/2021	34,800.00	-	-	-	34,800.00	-
08/15/2021	357,421.88	-	-	-	357,421.88	-
09/01/2021	-	632,900.00	-	632,900.00	(632,900.00)	-
10/15/2021	144,131.25	-	-	-	144,131.25	-
01/15/2022	194,800.00	-	-	-	194,800.00	-
02/15/2022	46,321.88	-	-	-	46,321.88	-
03/01/2022	-	71,900.00	-	71,900.00	(71,900.00)	-
04/15/2022	11,531.25	-	-	-	11,531.25	-
06/30/2022	-	-	-	-	-	84,206.26
07/15/2022	31,500.00	-	-	-	31,500.00	-
08/15/2022	351,321.88	-	-	-	351,321.88	-
09/01/2022	-	616,900.00	-	616,900.00	(616,900.00)	-
10/15/2022	136,531.25	-	-	-	136,531.25	-
01/15/2023	191,500.00	-	-	-	191,500.00	-
02/15/2023	40,031.25	-	-	-	40,031.25	-
03/01/2023	-	61,000.00	-	61,000.00	(61,000.00)	-
04/15/2023	8,953.13	-	-	-	8,953.13	-
06/30/2023	-	-	-	-	-	81,937.51
07/15/2023	28,000.00	-	-	-	28,000.00	-
08/15/2023	345,031.25	-	-	-	345,031.25	-
09/01/2023	-	606,000.00	-	606,000.00	(606,000.00)	-
10/15/2023	133,953.13	-	-	-	133,953.13	-
01/15/2024	188,000.00	-	-	-	188,000.00	-
02/15/2024	33,550.00	-	-	-	33,550.00	-
03/01/2024	-	50,100.00	-	50,100.00	(50,100.00)	-
04/15/2024	6,375.00	-	-	-	6,375.00	-
06/30/2024	-	-	-	-	-	78,809.38
07/15/2024	24,400.00	-	-	-	24,400.00	-
08/15/2024	338,550.00	-	-	-	338,550.00	-
09/01/2024	-	575,100.00	-	575,100.00	(575,100.00)	-
10/15/2024	106,375.00	-	-	-	106,375.00	-
01/15/2025	184,400.00	-	-	-	184,400.00	-
02/15/2025	27,068.75	-	-	-	27,068.75	-
03/01/2025	-	39,600.00	-	39,600.00	(39,600.00)	-
04/15/2025	4,250.00	-	-	-	4,250.00	-
06/30/2025	-	-	-	-	-	70,343.75
07/15/2025	20,700.00	-	-	-	20,700.00	-
08/15/2025	332,068.75	-	-	-	332,068.75	-
09/01/2025	-	554,600.00	-	554,600.00	(554,600.00)	-
10/15/2025	104,250.00	-	-	-	104,250.00	-
01/15/2026	180,700.00	-	-	-	180,700.00	-
02/15/2026	20,587.50	-	-	-	20,587.50	-
03/01/2026	-	29,300.00	-	29,300.00	(29,300.00)	-
04/15/2026	2,125.00	-	-	-	2,125.00	-
06/30/2026	-	-	-	-	-	76,531.25
07/15/2026	16,600.00	-	-	-	16,600.00	-
08/15/2026	325,587.50	-	-	-	325,587.50	-
09/01/2026	-	539,300.00	-	539,300.00	(539,300.00)	-
10/15/2026	102,125.00	-	-	-	102,125.00	-
01/15/2027	176,600.00	-	-	-	176,600.00	-
02/15/2027	13,725.00	-	-	-	13,725.00	-
03/01/2027	-	19,100.00	-	19,100.00	(19,100.00)	-
06/30/2027	-	-	-	-	-	76,237.50
07/15/2027	12,500.00	-	-	-	12,500.00	-
08/15/2027	318,725.00	-	-	-	318,725.00	-
09/01/2027	-	429,100.00	-	429,100.00	(429,100.00)	-
01/15/2028	172,500.00	-	-	-	172,500.00	-
02/15/2028	6,862.50	-	-	-	6,862.50	-
03/01/2028	-	10,900.00	-	10,900.00	(10,900.00)	-
06/30/2028	-	-	-	-	-	70,587.50
07/15/2028	8,400.00	-	-	-	8,400.00	-
08/15/2028	311,862.50	-	-	-	311,862.50	-
09/01/2028	-	420,900.00	-	420,900.00	(420,900.00)	-
01/15/2029	168,400.00	-	-	-	168,400.00	-
03/01/2029	-	2,700.00	-	2,700.00	(2,700.00)	-
06/30/2029	-	-	-	-	-	65,062.50
07/15/2029	4,200.00	-	-	-	4,200.00	-
09/01/2029	-	137,700.00	-	137,700.00	(137,700.00)	-
01/15/2030	164,200.00	-	-	-	164,200.00	-
06/30/2030	-	-	-	-	-	30,700.00
	5,701,168.78	4,856,511.66	168,300.00	5,024,811.66	676,357.12	676,357.12

September 30, 2020

For Immediate Release

For Further information, contact;

Jim Dunbar
District Treasurer
1745 Main Street
Jefferson, MA 01522

Wachusett Regional School District, MA \$4,145,000 General Obligation Bonds Net 0.695%; Refunding Saves \$676,357

Jim Dunbar, District Treasurer, announced that the District received competitive bids from bond underwriters on Wednesday, September 30, 2020 for a \$4,145,000, 9-year state qualified general obligation bond issue. Roosevelt & Cross, Inc. was the winning bidder on the Bonds with an average interest rate of 0.695%. The District received a total of 2 bids on the Bonds. Bond proceeds will be used to refund a portion of the District's August 15, 2008, October 15, 2009 and January 27, 2011 bond issues, generating total savings of \$676,357 over the remaining life of the refunded bonds.

Prior to the sale Moody's Investors Service, a municipal credit rating agency, affirmed the Town's 'A2' underlying bond rating. The rating agency cited the District's sizeable tax base of member towns, above average resident and wealth income levels, and low debt burden as positive credit factors. Furthermore, Moody's assigned the 'Aa2' enhanced rating to the Bonds as debt service is secured by the State Qualified Bond Act local state aid intercept program.

The bids for the Bonds were accepted at the offices of the District's Financial Advisor, Hilltop Securities Inc., at 54 Canal Street in Boston, Massachusetts.

-end-

11:30:46 a.m. EDST	Upcoming Calendar	Overview	Compare	Summary
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Bid Results

Wachusett Reg SD
\$4,180,000 General Obligation State Qualified Refunding Bonds

The following bids were submitted using **PARITY**[®] and displayed ranked by lowest TIC.
Click on the name of each bidder to see the respective bids.

Bid Award*	Bidder Name	TIC
<input type="checkbox"/>	Roosevelt & Cross, Inc.	0.695574
<input type="checkbox"/>	Robert W. Baird & Co., Inc.	0.791447

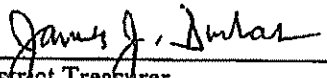
*Awarding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

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Certificate of Award

I, the District Treasurer of the Wachusett Regional School District, Massachusetts, hereby award the \$4,145,000 General Obligation State Qualified School Refunding Bonds dated October 22, 2020 (the "Bonds") to the bidder submitting the bid attached hereto in accordance with the terms set forth in the attached bid and in the Notice of Sale dated September 23, 2020, relating to the Bonds subject to the approval of this award by the Wachusett Regional School District School Committee.

Date: September 30, 2020


District Treasurer

ATTACHMENT L

POLICY RELATING TO BUDGET/FINANCE

BIDDING REQUIREMENTS

All purchases of materials and equipment and all contracts for services, construction or maintenance, not associated with an emergency, in amounts exceeding \$2,500 will be based upon competitive pricing.

An effort will be made to procure multiple quotations for all purchases in excess of \$2,500. Written specifications and competitive quotations/bids will be required for all procurements exceeding \$5,000 except as exempted under Chapter 30B. All purchases over \$10,000 require bids in accordance with Chapter 30B.

Pursuant to M.G.L., when bidding procedures are used, bids will be advertised appropriately. Suppliers will be invited to have their names placed on mailing lists to receive invitations to bid. Specifications will be mailed to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Chief Procurement Officer and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The District reserves the right to reject any or all bids and to accept the bid that appears to be in the best interest of the District. The District reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids. Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of at least 30 days after opening.

Provisions for bonding requirements will be made when it is deemed necessary to protect the interests of the District.

Provisions for vendor to declare conflicts regarding relatives or former employment status will be made when it is deemed necessary to protect the interests of the District.

The bidder to whom an award is made may be required to enter into a written contract with the District.

First Reading:	05/09/95
Second Reading:	05/23/95

Amendment First Reading:	03/11/08
Amendment Second Reading:	03/24/08

ATTACHMENT M

POLICY RELATING TO BUDGET/FINANCE

BIDDING REQUIREMENTS

All purchases of materials and equipment and all contracts for services, construction or maintenance, not associated with an emergency, in amounts exceeding ***\$10,000*** (\$2500) will be based upon competitive pricing. Purchases under ***\$10,000*** are to use sound business practices.

An effort will be made to solicit at least three quotations for all purchases in excess of ***\$10,000*** (\$2500) by using written specifications, except as exempted under Chapter 30B. All purchases over ***\$50,000*** (\$10,000) require bids in accordance with Chapter 30B.

Pursuant to M.G.L., when bidding procedures are used, bids will be advertised appropriately. Suppliers will be invited to have their names placed on mailing lists to receive invitations to bid. Specifications will be mailed *electronically* to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Chief Procurement Officer and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The District reserves the right to reject any and all bids and to accept the bid that appears to be in the best interest of the District. The District reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids. Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of at least 30 days after opening.

Provisions for bonding requirement will be made when it is deemed necessary to protect the interests of the District.

Provisions for vendor to declare conflicts regarding relatives or former employment status will be made when it is deemed necessary to protect the interests of the District.

The bidder to whom an award is made may be required to enter into a written contract with the District.

ATTACHMENT N

M.G.L. c. 30B – PROCUREMENT OF SUPPLIES AND SERVICES

Estimated Contract Amount		Under \$10,000		\$10,000 to \$50,000		Over \$50,000	
Procurement Procedure	Sound business practices. ¹	Use a written purchase description to solicit written quotations from no fewer than 3 persons who customarily provide the supply or service. ²	Sealed bids or proposals (M.G.L. c. 30B, §§ 5 or 6).				
Notice/Advertising Requirements	None.	None.	Post a notice 1) in your jurisdiction's office, and, at least two weeks before bids or proposals are due, publish 2) in a newspaper, and 3) on COMMBUYS.				
Award contract to:	Responsible person offering the best price.	Responsible person offering the needed quality of supply or service at the lowest price quotation.	If the procurement will exceed \$100,000, at least two weeks before bids or proposals are due, publish in the <i>Goods and Services Bulletin</i> .				
Written Contract Required ³	No. Keep written records as a best practice.	Yes.	Under § 5, the responsible ⁴ and responsive ⁵ bidder offering the best price. Under § 6, the most advantageous proposal from a responsible and responsive proposer taking into consideration price and non-price proposals.				
Maximum Contract Term ⁴	Three years, unless majority vote authorizes longer.						
OSD Option	Yes.						

¹ M.G.L. c. 30B, § 2, defines sound business practices as "ensuring the receipt of favorable prices by periodically soliciting price lists or quotes."

² M.G.L. c. 30B, § 4, as amended by Chapter 218 of the Acts of 2016.

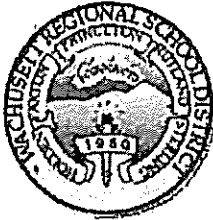
³ M.G.L. c. 30B, § 2, defines a responsible bidder or offeror as "a person who has the capability to perform fully the contract requirements, and the integrity and reliability which assures good faith performance."

⁴ M.G.L. c. 30B, § 2, defines a responsive bidder or offeror as "a person who has submitted a bid or proposal which conforms in all respects to the invitation for bids or request for proposals."

⁵ M.G.L. c. 30B, § 17(a), states "All contracts in the amount of \$10,000 or more shall be in writing, and the governmental body shall make no payment for a supply or service rendered prior to the execution of such contract."

⁶ M.G.L. c. 30B, § 12(b), states "Unless authorized by majority vote, a procurement officer shall not award a contract for a term exceeding three years, including any renewal, extension, or option."

ATTACHMENT O



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

May 1, 2018

Sheryl L. Stephens Burke, CPA, MST
Melanson Heath
10 New England Business Center Drive, Suite 107
Andover, MA 01810

Dear Sheryl,

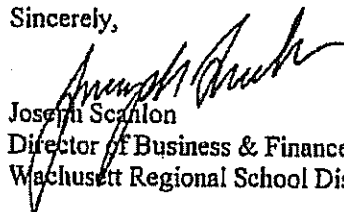
At the recommendation of the Audit Advisory Board, the Wachusett Regional School District is pleased to award a contract to Melanson Heath to perform all required or advisable audit services for Annual Financial Statements, Federal Awards Programs, End of Year Reports, and Student Activities. The Annual Financial Statements are to include schedules for all funds (i.e. general fund, federal and state grants, revolving funds, student activities funds and scholarship funds). This contract is for three (3) fiscal years covering FY 2018 in the total amount of \$32,100.00, FY 2019 in the total amount of \$32,900.00, and FY 2020 in the total amount of \$34,700.00. The District retains the option to renew for two (2) additional fiscal years at the District's discretion for FY 2021 in the total amount of \$35,500.00 and FY 2022 in the total amount of \$36,300.00 and as per the guidelines represented below.

The audit is to be performed in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with all professional, state and federal regulations including the Governmental Auditing Standards issued by the United States Comptroller General Accounting Office, the Massachusetts Inspector General's Office document titled "A Local Official's Guide to Procuring and Administering Audit Services", and the "Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements" provided guidelines by the Department of Elementary and Secondary Education (DESE). The District has interpreted these guidelines, this engagement letter, the RFP document, and the Proposal submitted by Melanson Heath, as establishing sufficient documentation for a binding contract that we will expect to be executed every year.

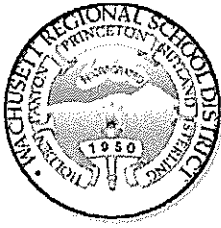
The District may terminate the services of your firm at any time during the contract for reasons, which it deems appropriate at its sole discretion, without further liability to your firm for doing so. However, the District is looking forward to your work on behalf of our District, and whenever we can assist you in carrying out your duties on our behalf, we will be pleased to do so.

Please contact me at (508) 829-1670, extension 226 with any questions.

Sincerely,


Joseph Scallion
Director of Business & Finance
Wachusett Regional School District

cc: Darryll McCall, Ed.D, Superintendent of Schools
File



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

To: Darryll McCall
Superintendent of Schools

From: Jeff Carlson
Director of Human Resources

Re: September, 2020 Activity Report

Date: Wednesday, October 7, 2020

1. Personnel

- Human Resources staff have begun the process of adding additional substitute personnel – including new Nurse Substitutes.
- The School Psychologist position for Central Tree Middle School/ Thomas Prince School has been filled.
- The Language Based Classroom Teaching position for the District – Wide program has been filled.
- ABA/PA positions at Houghton Elementary and the Early Childhood Center have been filled.
- Spanish and Chemistry Teaching positions are still posted for the High School.
- A Team Chair position for the Early Childhood Center and Chocksett Middle School has been posted.

2. Collective Bargaining

- The Legal Affairs subcommittee met on Wednesday, September 30th to provide updates on outstanding collective bargaining issues and to review pending District legal issues.

3. Health Insurance

- *District wide Flu Clinics were conducted in September with over 130 District staff taking part in the Clinics.*
- *Health Reimbursement Account reimbursements for September are being processed.*
- *We are in the process of negotiating the senior plan Medicare rates effective for January 1, 2021.*

4. Fingerprinting update

- *Morpho Trust, the state finger printing vendor continues to fingerprint all new hires and existing staff. At this time, we are experiencing activity with pending Student Teachers that will be working within the District.*

5. Teacher/ Administrator Licensure

- *The Director continues to work with any new hires on licensing issues but the focus has now turned to existing staff as the school year has started. Existing staff need assistance with advancing and renewal of licenses.*

6. Human Resources / Business Office Meetings

- *The Director is working with the Director of Business and Finance on issues impacting our two departments. This involves working collaboratively on the implementation of the FY 21 budget and the FY20pp audit.*

Should you have any questions regarding this report, do not hesitate to contact me.



Wachusett Regional School District

Holden, Paxton, Princeton, Rutland, Sterling

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

From: Brendan Keenan, Ed.D., MSW, Director of Social-Emotional Learning

Date: October 8, 2020

Re: Director of Social-Emotional Learning's Report

Homeschooling and Preliminary Enrollment Numbers

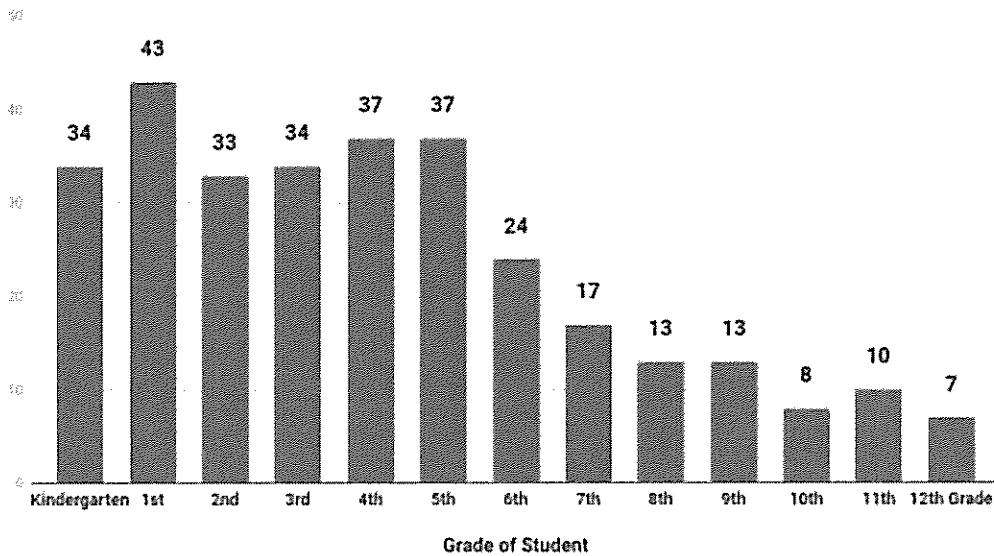
Below you will find preliminary information related to current student enrollment in the district, as well as homeschooling numbers by student, and broken down by grade.

The District has a process for reviewing homeschool applications. I oversee this process for the District. In light of the pandemic and the unique situations that arise with students and families, I have made it a point to speak individually with parents and guardians to ensure that they understand the homeschooling process and their responsibilities. During these conversations, many parents and guardians have expressed a desire to continue to receive District email updates. In an effort to keep families who are homeschooled in the district up-to-date regarding district messages, specifically related to school reopening plans, all families who are homeschooled have been given the opportunity to opt-in to receive district email messages. To date 75 families who are homeschooling have opted to continue to receive district messages. It is the hope that this continued communication will provide families with up-to-date information about the district's reopening plans.

Homeschooling	
Total Number of Homeschooled Students	310 students
Number of New Homeschool applications for the current school year (as of 10/8/20)	206 students
<i>Preliminary District Enrollment</i>	
Total students enrolled (as of 10/7/20)	6,610 students <i>** This enrollment number is subject to change and should be considered preliminary and unofficial. More information will be shared when the October 1st DESE Report is finalized during the month of October **</i>
October 1, 2019 Report enrollment	7,010 students

The chart below shows all of the students who are currently homeschooled broken down by grade.

Current Homeschooling by Grade (as of October 8, 2020): WRSD



The chart below shows the grade breakdown for students who have been approved for homeschooling during the current school year.

New Applications Only: Homeschooling by Grade (as of October 8, 2020): WRSD

