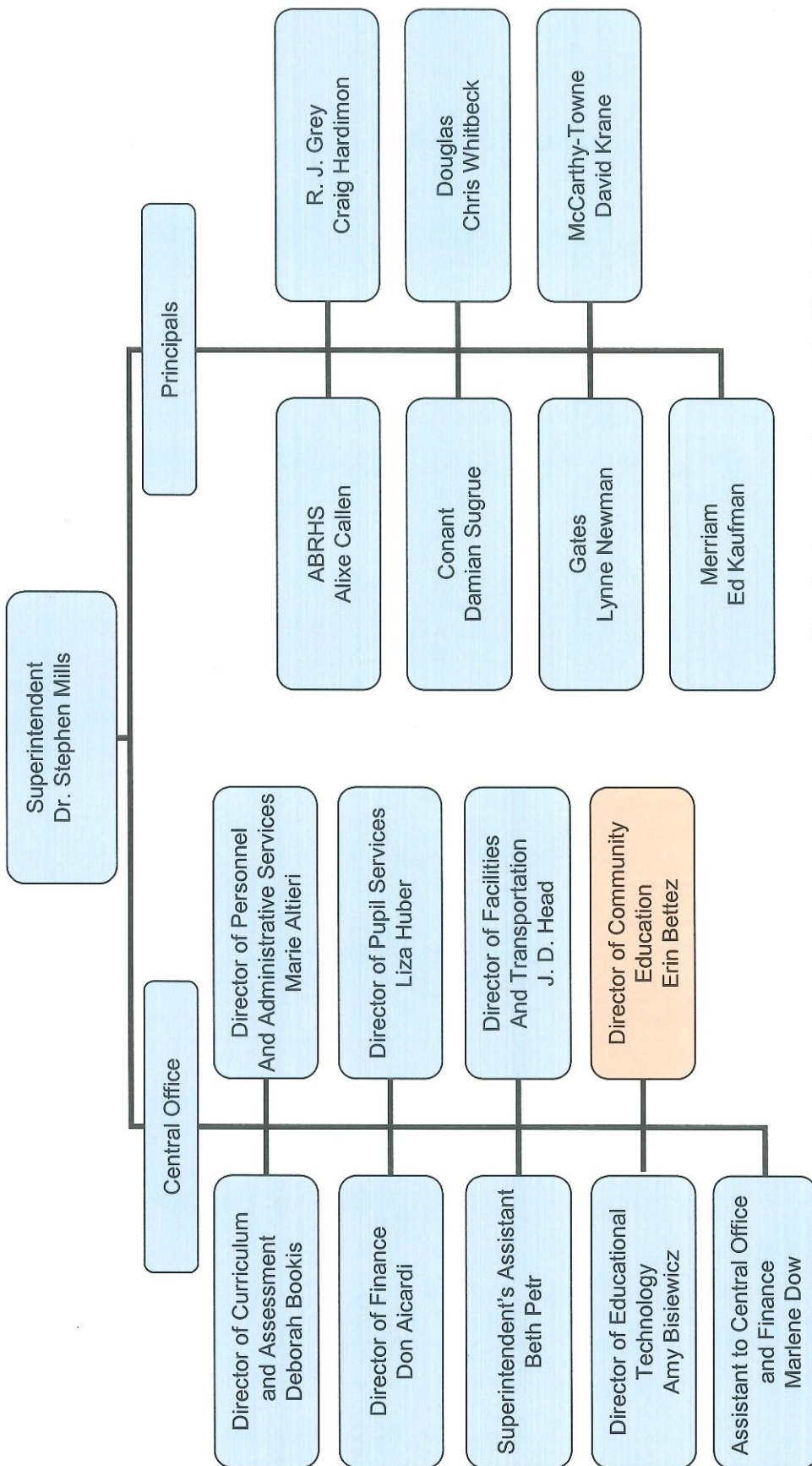


FY '13 Organizational Chart

Central Office



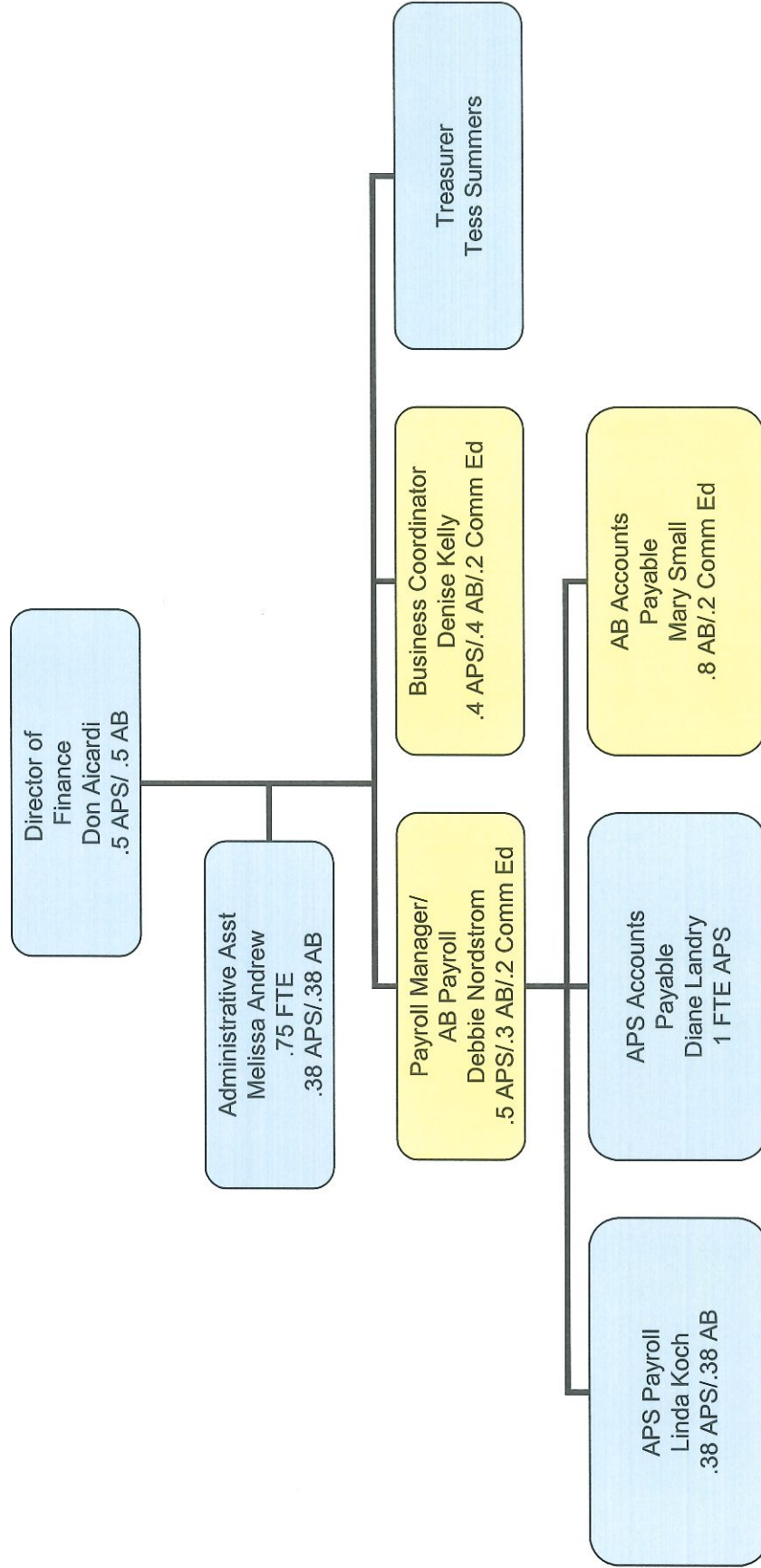
Blue Background = Appropriated Budget

Salmon Background = Funded by other sources

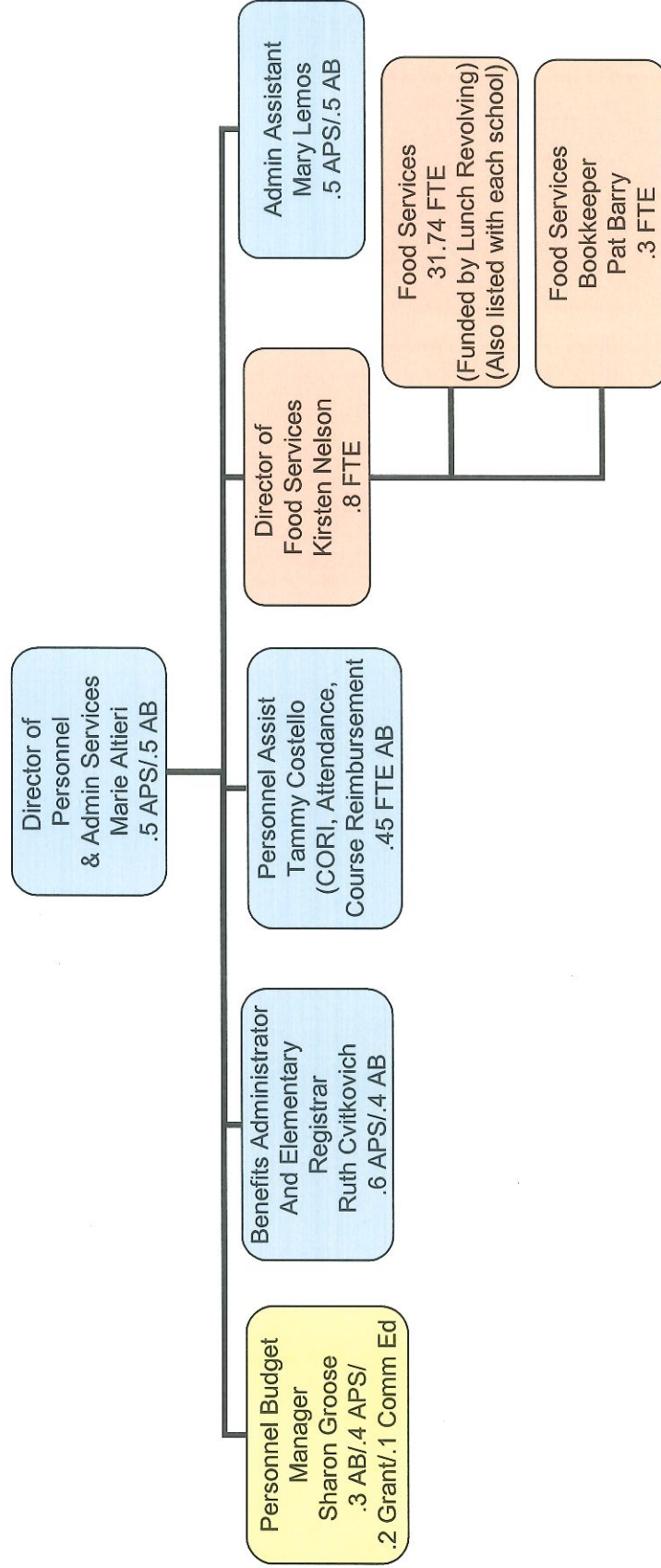
Yellow Background = Partially Funded by other sources

1/12/2011

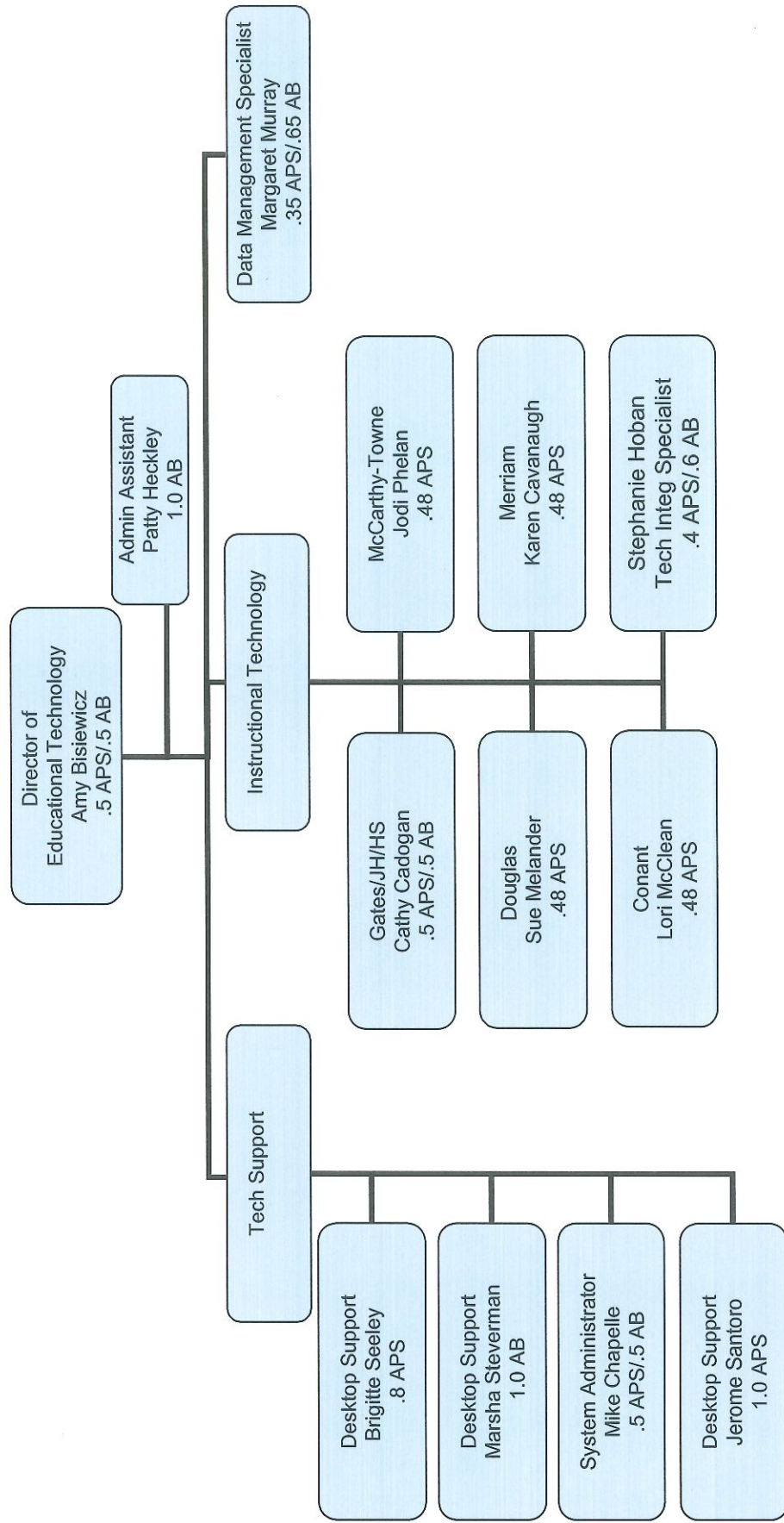
Finance



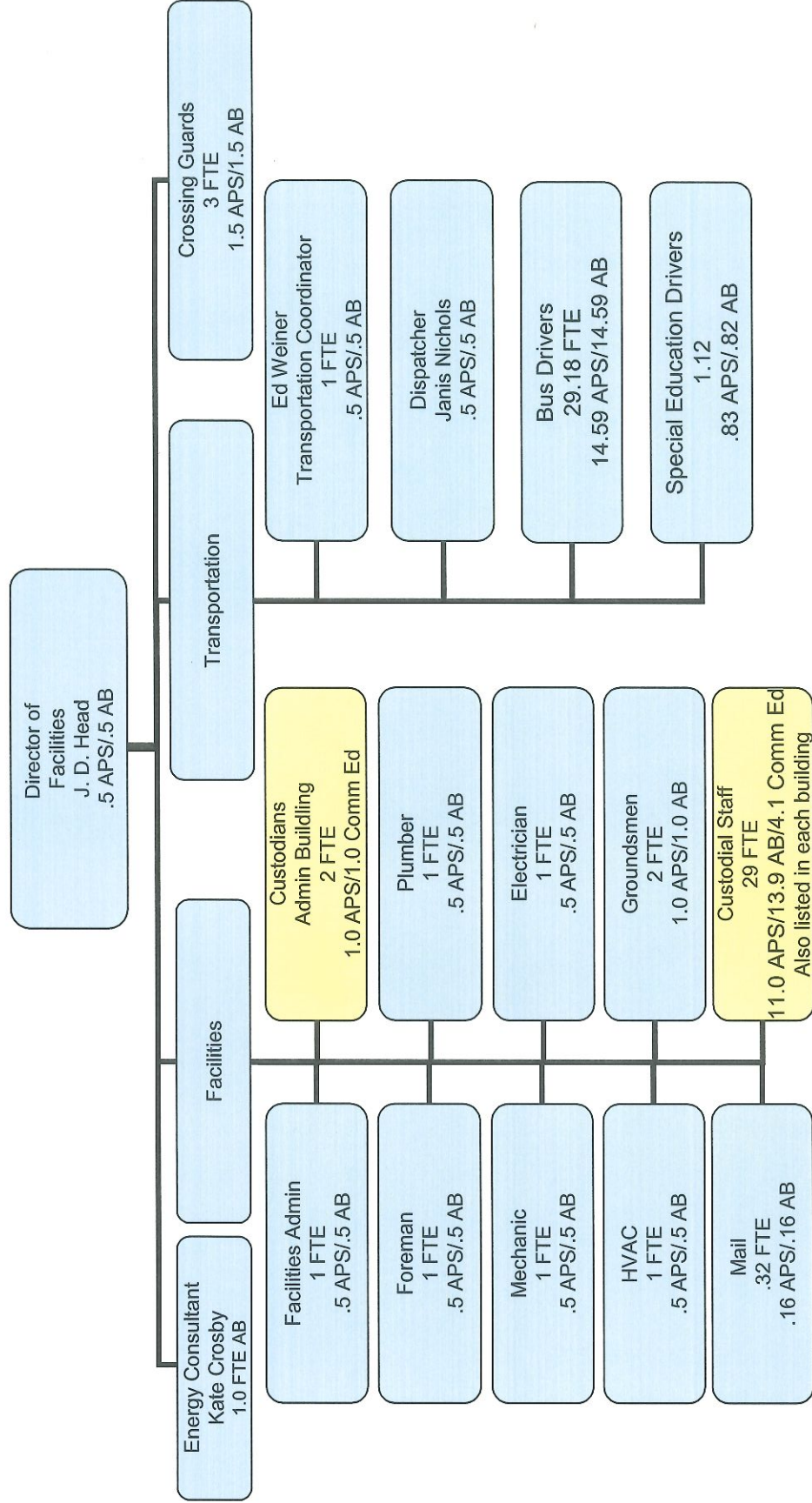
Personnel & Admin Services



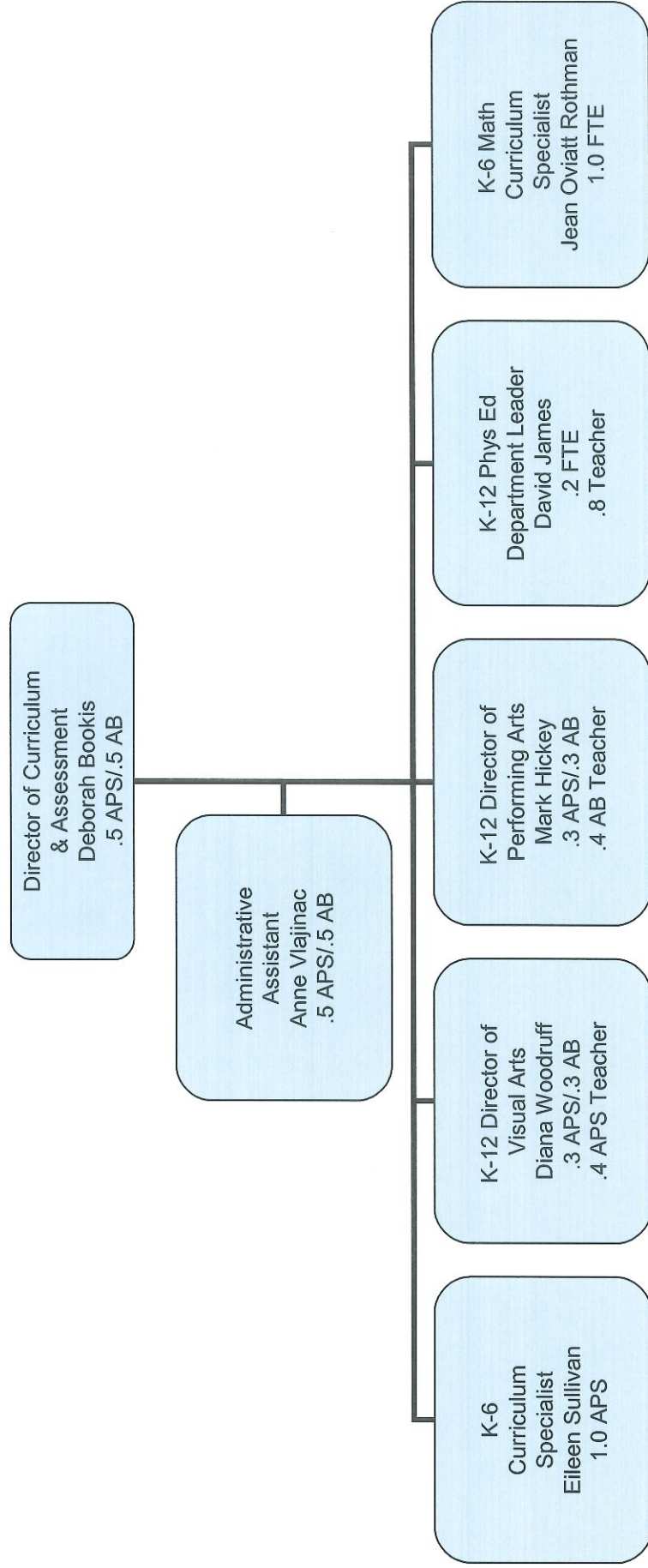
Educational Technology



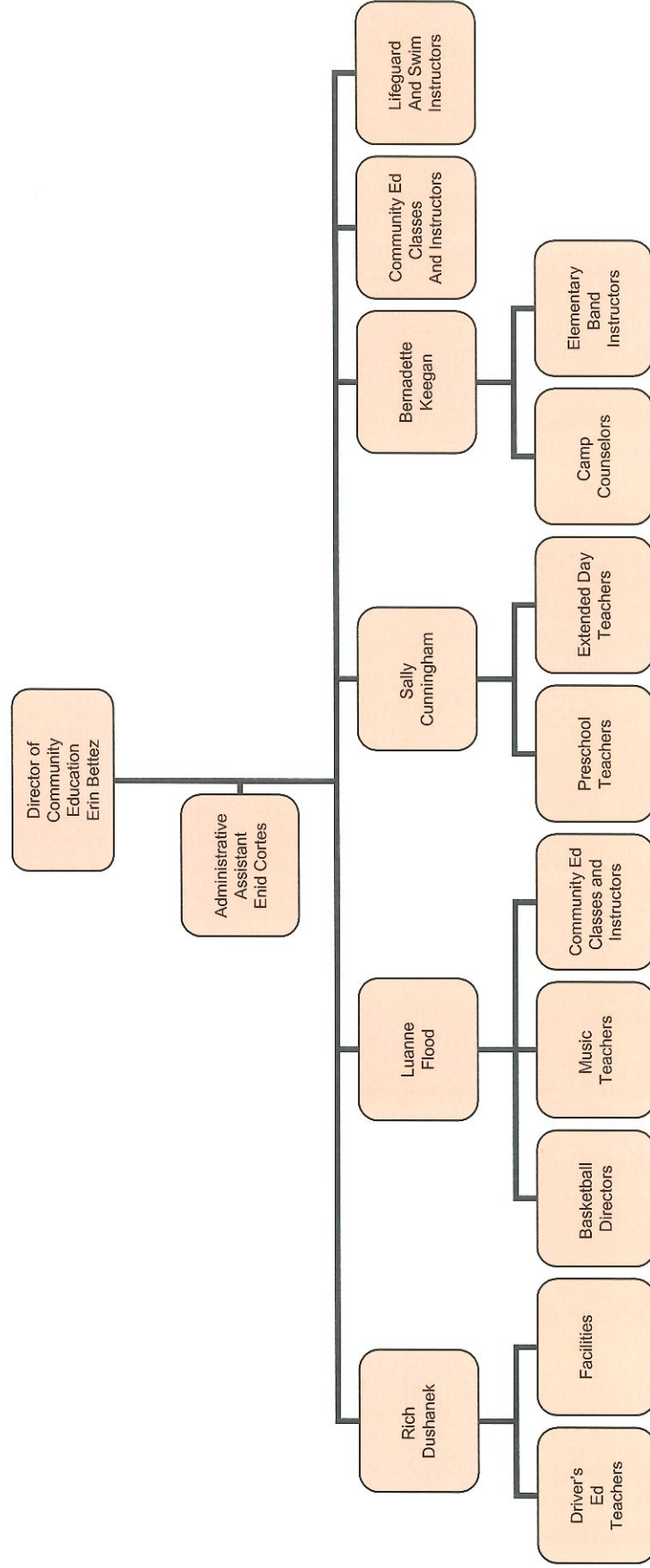
Facilities and Transportation



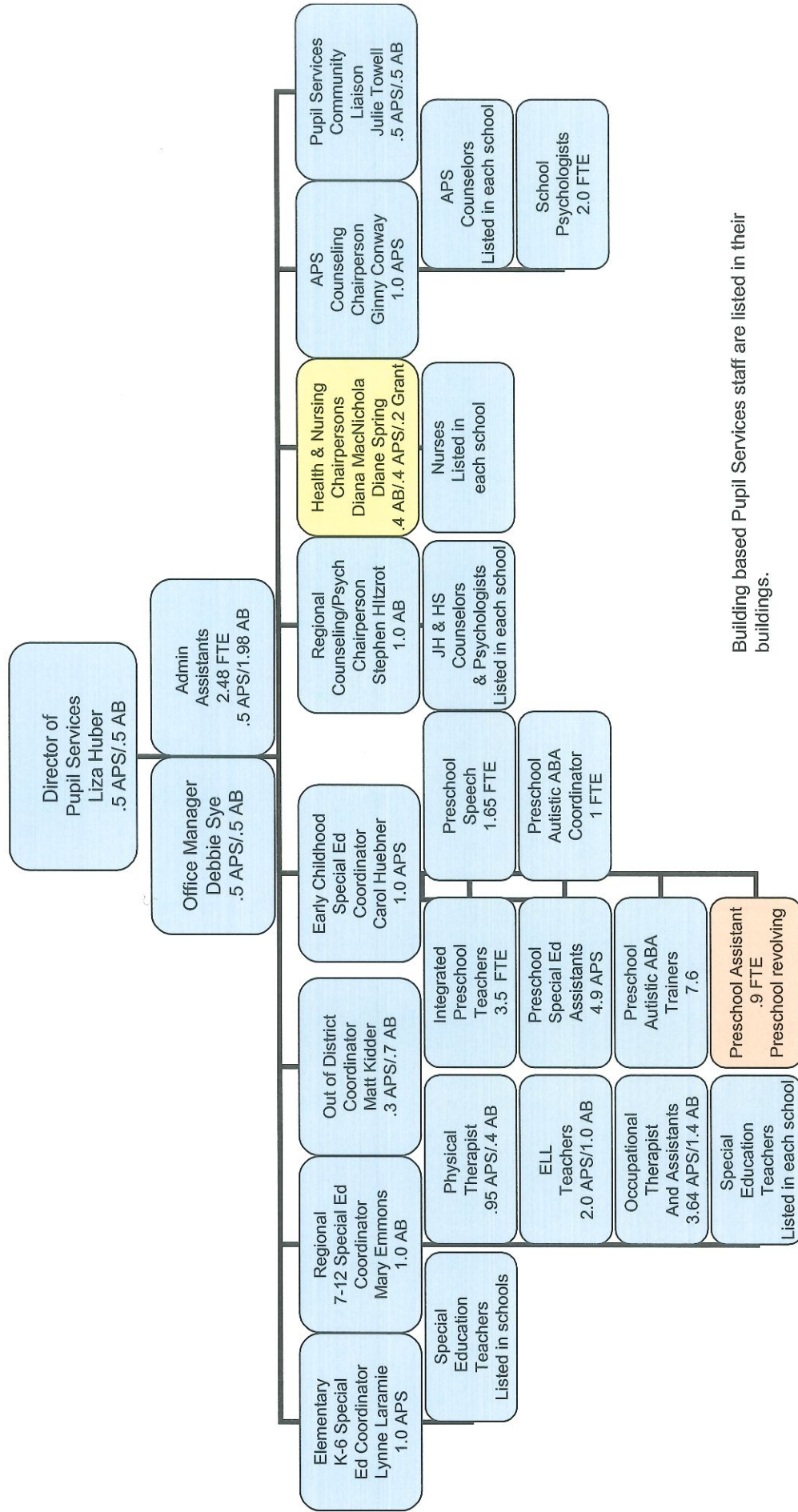
Curriculum and Instruction



Community Education

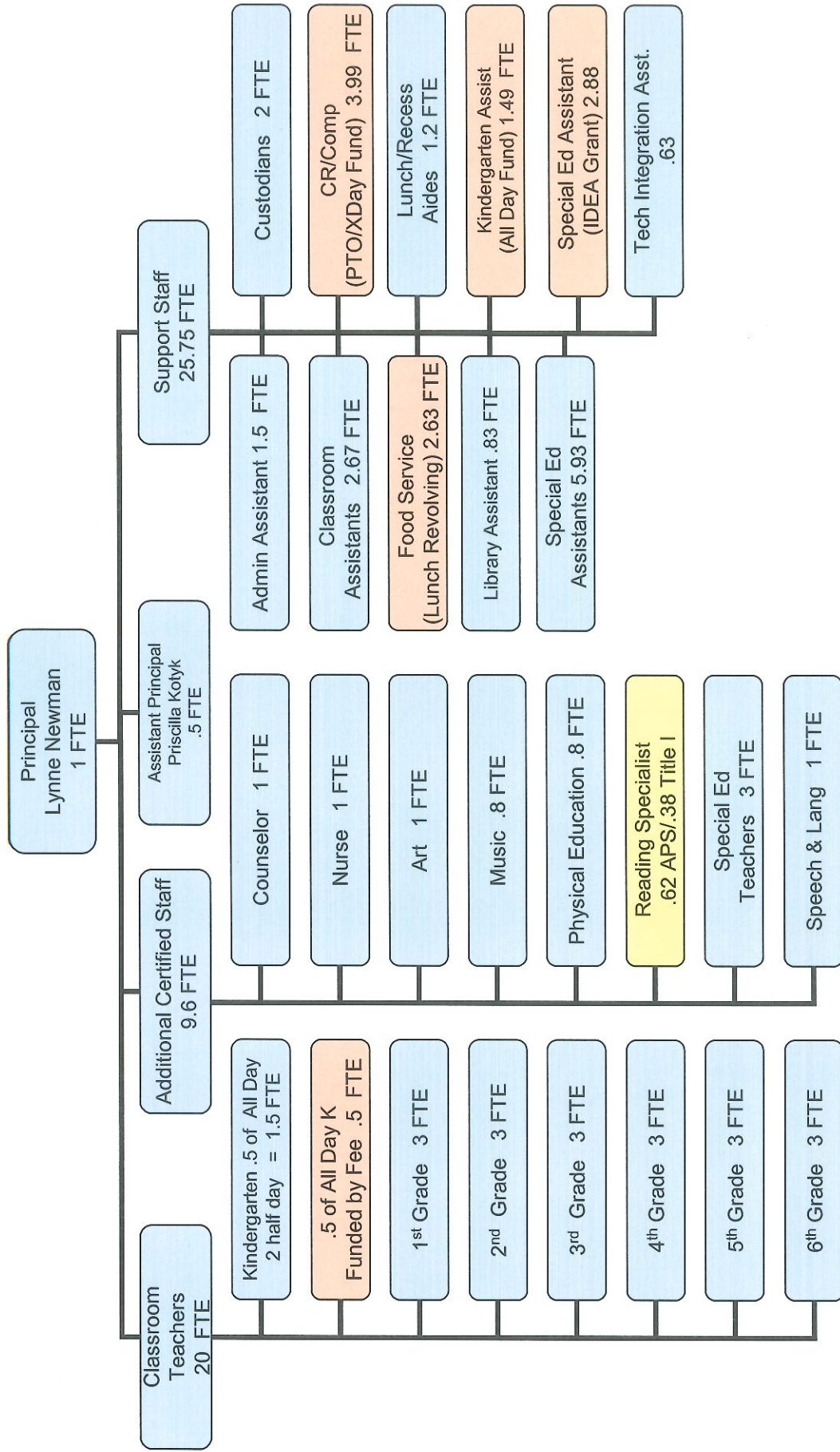


Pupil Services



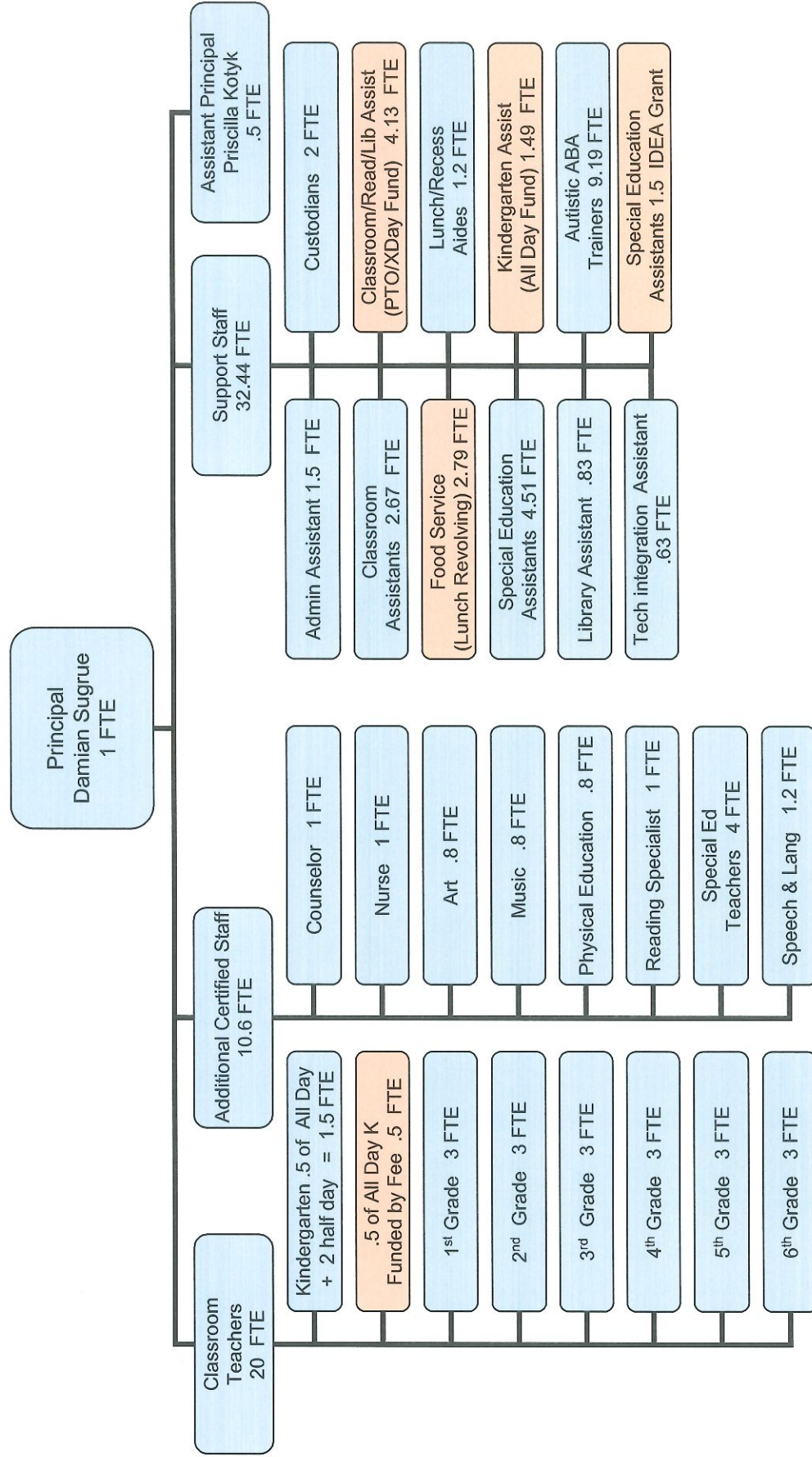
Building based Pupil Services staff are listed in their buildings.

Gates

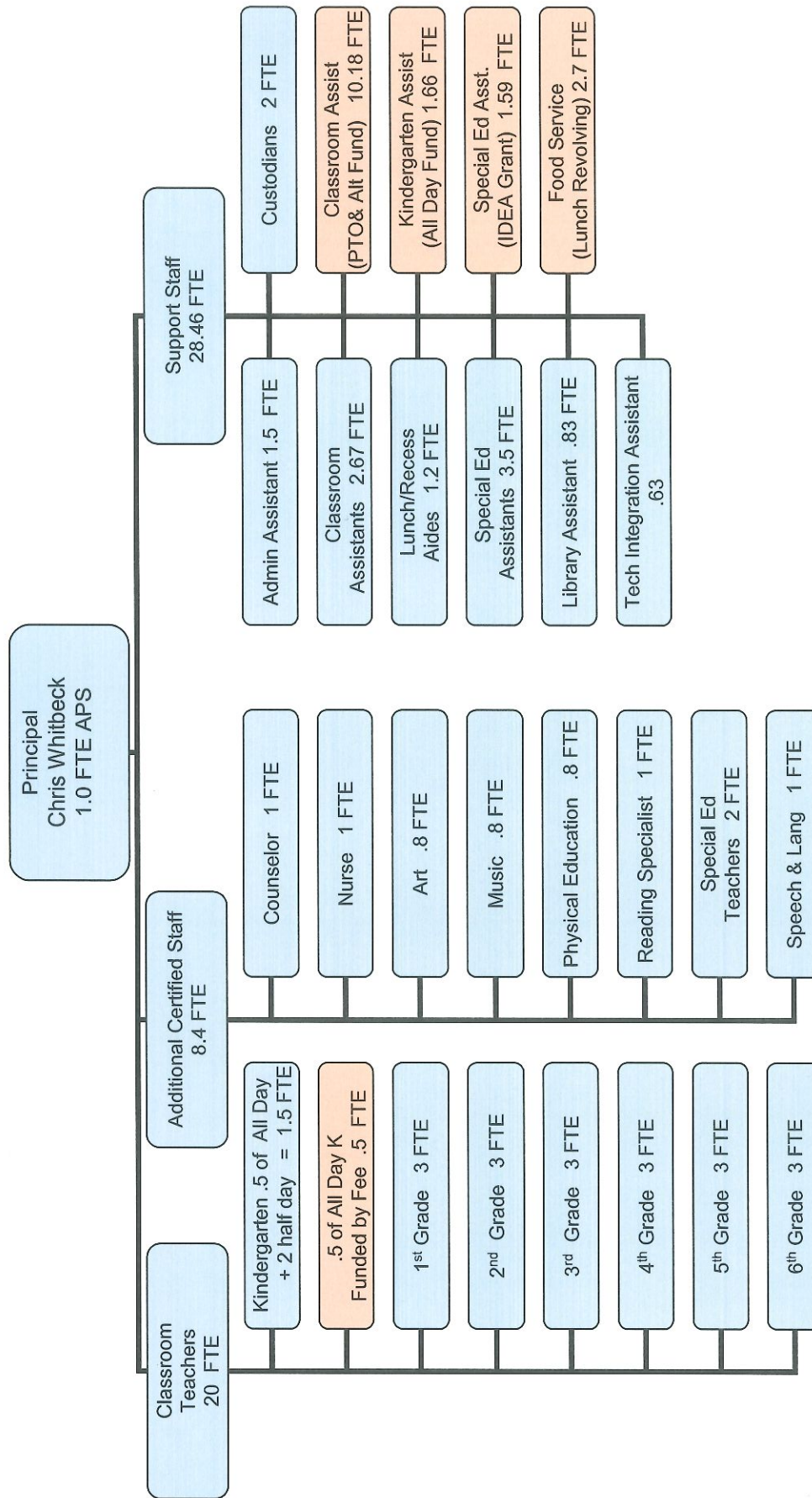


1/12/2011

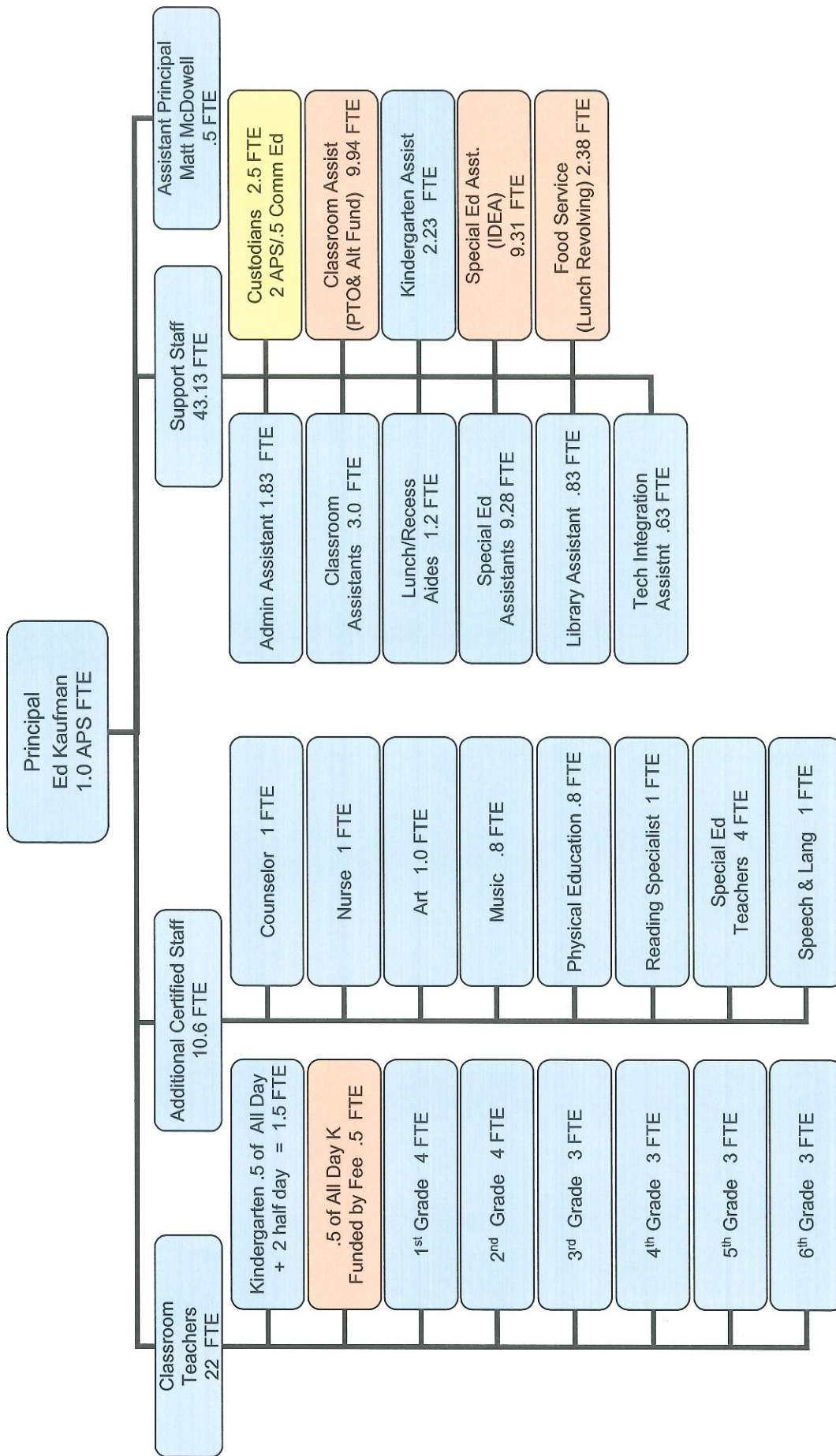
Conant



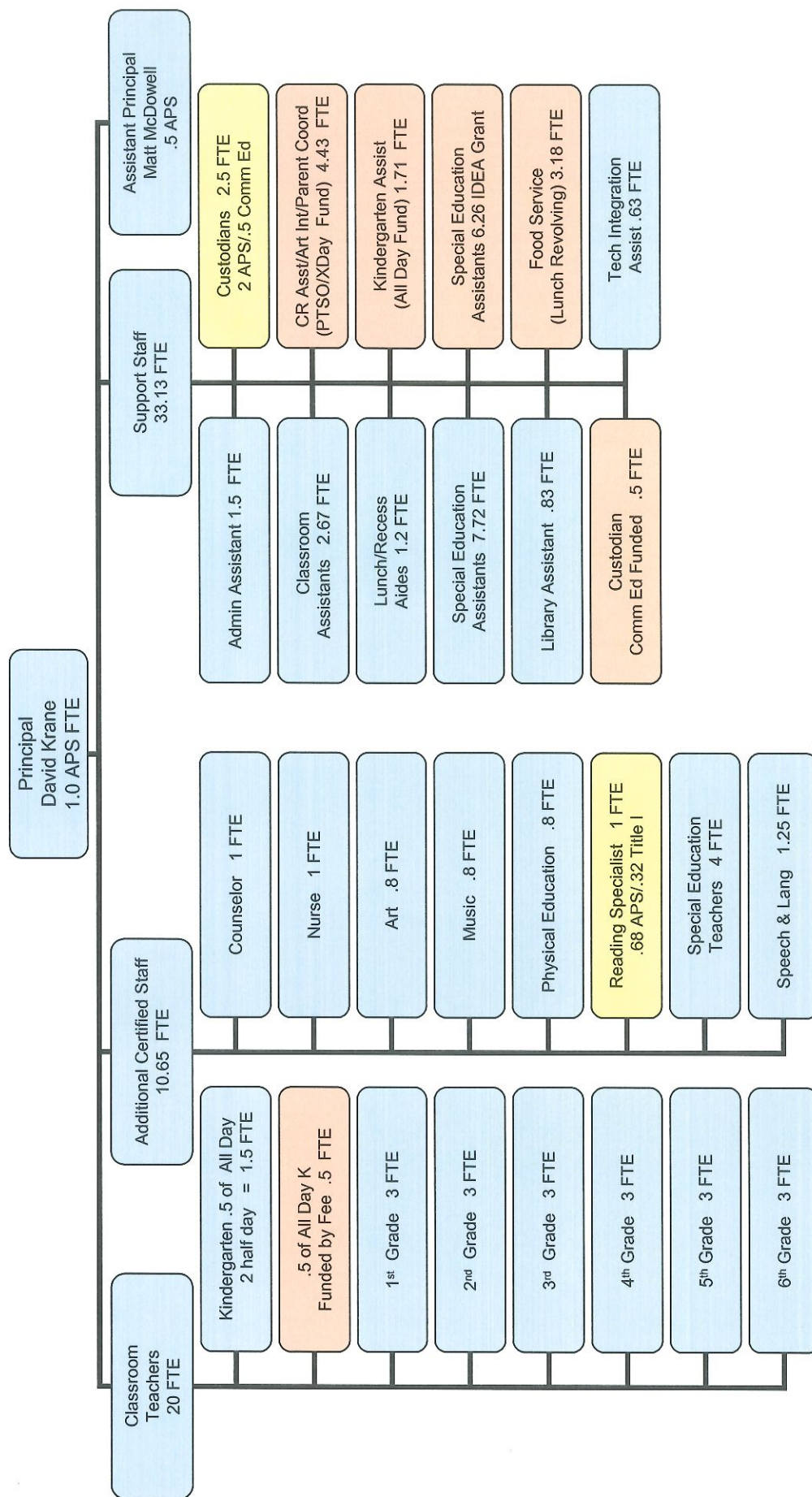
Douglas



Merriam

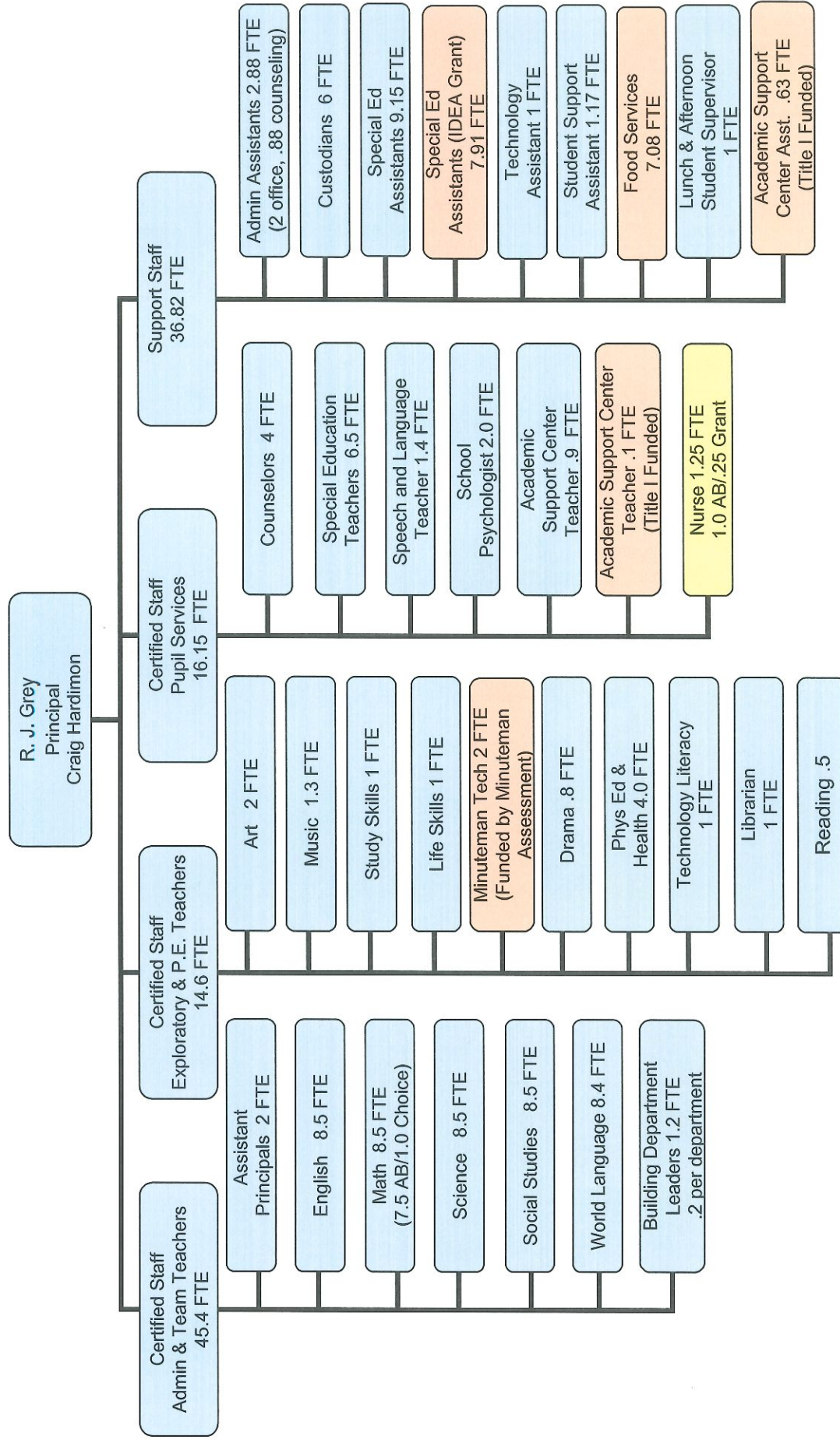


McCarthy-Towne

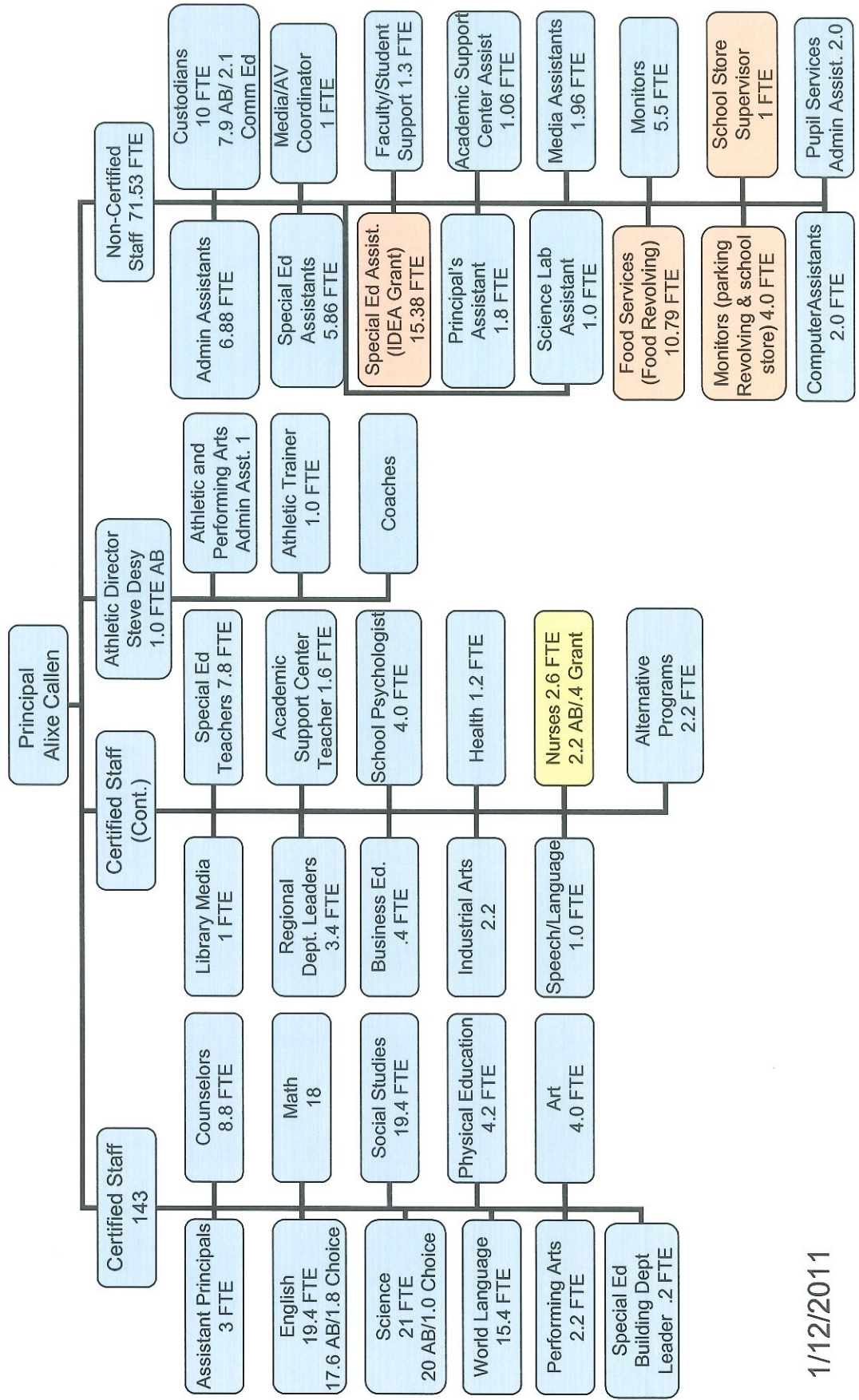


1/12/2011

R. J. Grey Jr. High



Acton-Boxborough Regional High School



1/12/2011

New Staff Proposed

(Not included in ORG Chart)

- ABRHS 2.0 HS English
1.0 Counselor
- JH .2 Drama
- APS .6 Art
1.0 Phys Ed
.8 Music

Activity Fees
School Years 2012 and 2013

Acton Public Schools

Activity	Fee	Notes
Integrated Preschool	\$300/half day. Incr to \$341 FY13 \$581/all day. Incr to \$661 FY13	
All Day Kindergarten	\$430/month. Incr to \$450 FY13	
Summer School: Elementary Courses	\$120 for 2 weeks \$180 for 4 weeks	All courses are assessed a one-time, nonrefundable, registration fee of \$50
Elementary Band	\$165	One weekly grouped lesson and one school band rehearsal per week

Acton-Boxborough Regional School District

Activity	Fee	Notes
Summer School	Residents: \$110-\$200 Non-residents: \$130-\$220	All courses are assessed a one-time, nonrefundable, registration fee of \$50
Junior High Musical	\$50 for cast members \$25 for crew members	
Athletic Fees, 7-12	\$205; cap of \$820 per family; additional Fee of \$200 per for ice hockey, gymnastics and alpine ski (no waiver, fee does not count towards family cap)	FY12 and FY13
Transcripts	\$4	
Membership Team Fees	\$50	Academic Decathlon, Speech and Debate, Math, Science Teams
High School Band	\$90	
Proscenium Circus	\$50 for cast members \$25 for crew members	Waivers are provided to families in need.
Drama Guild Festival	\$75 for cast members \$50 for crew	Waivers are provided to families in need.
Senior Parking	\$200	

**Acton Boxborough RSD / Acton Public Schools
PTO and ABSAF Gifts
FY'09 - FY'11**

	FY'09	FY'10	FY'11	Total
<u>Acton Public Schools:</u>				
Conant School PTO	\$54,050	\$50,809	\$27,000	\$131,859
Douglas School PTO	\$45,666	\$46,383	\$46,393	\$138,442
Gates School PTO	\$54,100	\$43,039	\$43,019	\$140,158
McCarthy Towne PTSO	\$96,500	\$88,978	\$95,600	\$281,078
Merriam PTO	\$86,601	\$86,838	\$87,746	\$261,185
	<u>\$336,917</u>	<u>\$316,047</u>	<u>\$299,758</u>	<u>\$952,722</u>
<u>Acton Boxborough RSD:</u>				
PTSO Gifts	\$11,800	\$17,000	\$6,000	\$34,800
ABSAF	\$85,000	\$90,000	\$93,000	\$268,000
	<u>\$96,800</u>	<u>\$107,000</u>	<u>\$99,000</u>	<u>\$302,800</u>
<u>Total Both Systems</u>	<u>\$433,717</u>	<u>\$423,047</u>	<u>\$398,758</u>	<u>\$1,255,522</u>

A Primer on Special Education

January 2012

By Liza Huber
Director of Pupil Services

Introduction

Today, educational reform efforts at the state and national levels hold schools accountable for fully including all children with disabilities not only in the school building, but also in the school's general curriculum, the least restrictive environment, in most cases.

Massachusetts special education law (Chapter 766), passed in 1972, enacted in 1974, focused on access to public education by students who in some cases had been excluded by law or practice or both. Parents were the prime movers behind this law, believing that students with the most significant disabilities had a fundamental right to receive a public education that would enable them to maximize their potential. In this regard, parents formed unprecedented coalitions to ensure passage of this law and it became the one of the first comprehensive state laws in the nation that sought to guarantee that all students would be entitled to a Free Appropriate Public Education (FAPE). In 1975, President Gerald R. Ford signed the "Education for All Handicapped Children Act", enacted and approved as Federal Law, 94-142 (89 Stat. 773). Today, this is called the "Individuals with Disabilities Education Act (IDEA)."

General Description of Pupil Services

The driving force for the Pupil Services' budget is the student who receives special education services. Most students identified as eligible for special education are supported in-district with varying degrees of support in a variety of settings from the regular education classroom to residential schools, based upon their individual needs. That said, Pupil Services also encompasses Health and Nursing, Guidance and Counseling, Section 504 services, and English Language Learners.

Specific to special education, fiscal drivers include:

- Number of students whom we serve (headcount)
- Number of staff needed to educate these students (FTE)
- Type of program (classroom, support, separate program, etc.)
- Frequency of service (types of services, number of times per week, etc.)
- Adaptive equipment needed to facilitate learning (computers, iPads, FM amplifiers, etc.)
- Environmental factors (acoustics)

Scope of Programs

Most students with special needs attend regular education classes and are serviced through Learning Centers with varying degrees of support, including but not limited to speech and language, occupational therapy, physical therapy, counseling/psychological services, including rehabilitation counseling, orientation, mobility and vision services. Compared to out-of-district programs, implementing such in-district programs in our schools cost less.

For some, a more specialized in-district program is needed, whether for preschoolers or older elementary children. These programs are considered “less inclusive” and consequently, a continuum of services is offered in our schools. An example of this type of program may be for preschoolers, ages 3-4, who are identified on the autism spectrum. These students participate in the Districts Applied Behavior Analysis Program (ABA), and move into the Integrated Preschool (IPS) before kindergarten. As these students become school age, the Connections model provides a continuance of those services, from kindergarten through grade 8.

In general, students identified with special needs are entitled by federal law and state regulations to participate with their peers with specialized instruction, accommodations and adaptive technology in the regular education classroom. This model can encompass a spectrum of services from consultation to intensive services both in and out of the regular classroom. For those students who cannot be educated in the regular education classroom, placement and location of services are accelerated based on the guarantees mandated by the IDEA and OCR. In these cases, separate but parallel education through a collaborative arrangement is warranted, involving transportation as well. Usually, involved, and multi-diagnosed students are placed in such out-of-district settings, placements that are costly.

Are we spending too much or too little on special education?

In times of fiscal austerity, it is often a challenge for school districts to provide, maintain, and sustain quality programs within a streamlined budget. In a broader context, 20-21% of local costs for an overall school budget are directed to special education and the majority of school districts in the Commonwealth hover between 20 and 25%. In Acton-Boxborough, the percentage of the budget allocated to special education has decreased through the development of in-district integrated models such as Connections. In this regard, the emphasis on prevention has had a pay off.

Moreover, by systematic planning, flexibility in budgeting and predicting the unpredictable (placeholders), the District can and does maintain a conservative approach to budgeting. The quality of service to our constituents is important and to have “satisfied constituents” is critical to our success. But it is a balancing act of measuring service against demand.

Special Education Budgetary Planning
FY'13
Questions and Practical Answers
January 2012

Question 1: *How are the three indices (realistic budgeting, underfunded and unfunded mandates) interconnected in creating a Pupil Services Budget?*

Practical Answer:

The Individual with Disabilities Education Act (IDEA), designed to address the needs of students with identified disabilities is a federal grant program, usually reauthorized every five years. Although Congress tried to simplify some of the rigid procedural requirements of the statute, Congress was unsuccessful. Instead, Congress attempted to align IDEA with the NCLB (achievement accountability – AYP, etc.). Funding for the IDEA is contingent on compliance and grant programs, which are state administered.

Specifically, funds are distributed to states and contain formulas. But, it also mandates requirements to receive funding, determines the nature, location and type of services to eligible students, lists rights for parents and students and establishes a system for due process. Schools must identify, evaluate, determine eligibility, cooperatively write an IEP within the TEAM process, including the parent or guardian, and make placement decisions. Evaluations, eligibility for IDEA services must be conducted to ensure compliance.

Additionally, it is essential to understand that school districts, under the Civil Rights Act (1964), are mandated to guarantee the rights of all students with a physical or mental impairment, which substantially limits one or more life activities, or is *regarded to have such an impairment*. These cover a general, but wide range of impairments from neurological, musculoskeletal, respiratory, cardiovascular, digestive, etc. to any mental or psychological impairment.

The IDEA has been a natural development and growth from the Civil Rights Act (1964) and the Elementary and Secondary Act of 1965, a grant program to assist states with educating students who had been denied educational opportunities. However, the development of these laws has conceptually moved the education of targeted student populations forward but moneys did not match the regulatory requirements. Simply put, the programs are **underfunded**, yet mandated. For example, all students who are eligible in special education through IDEA are protected under the Office for Civil Rights (OCR) but not vice versa. Yet, any assessment in OCR, plan, or services deemed necessary to meet the criteria are not reimbursed, an **unfunded** mandate. OCR evaluation for eligibility, developed OCR plans, and services, if applicable, are not part of a special education delivery system; they are a regular education service, but budgeted and supervised under Pupil Services.

In 2002, the Commission of Excellence in Special Education was a basis for a major reform in the reauthorization, among a list of other findings, and concluded that students with disabilities required highly qualified teachers. Reauthorization requires states to increase accountability, reduce paperwork, improve early intervention, reduce over identification or misidentification, support general and special education teachers, reduce litigation, increase flexibility of educational programs, and enhance safety of schools. The emphasis is on prevention rather than intervention upon failure; the priorities of the reauthorization inspire progress.

It is critical to recognize is that Pupil Services budget line items cover aspects of services that are considered regular education as noted above. The aforementioned regular education services, its unfunded mandate coupled with the underfunded mandate of IDEA from the federal or state governments to implement programs, create havoc on school budgeting as school systems have had little say in the development of these mandates, lack lead time for planning for compliance with the new requirements, etc. In these situations, school districts are put in the unfortunate position of “robbing Peter to pay Paul” so to speak, even though we continuously re-align and re-allocate resources to compensate for these deficits. It is a daunting task to plan ahead, predict what an ordinary expense is, or to plan for unpredictable situations in a child’s or family’s life. In the final analysis, Pupil Services creates a budget, a realistic one, knowing that there are underfunded and unfunded mandates with a historical knowledge from data that there are unexpected, sudden, and unpredicted changes in service delivery and placement in a given year.

Question 2: *How does the Pupil Services Department deal with an unpredicted and/or unencumbered expenditure? Video solution: Don’t kick the can!*

From a YOU-Tube video, (incorporated in the budget slides from Pupil Services at the SC meeting, 1-28-12), you will see a grocery man stacking up 12 cans, neatly and with pyramidal precision. He planned his activity, unboxed the cans, and stacked them uniformly. Suddenly, quite unexpectedly, a customer grabbed one of the cans, and all the cans were jolted and fell. It happened several times. In desperation, the grocery man tells the last customer, “don’t touch (kick) the cans!” The customer selected cans from a different pyramid and chaos occurred, except in the area in which the original cans were not touched or taken.

In the schools, we create a realistic budget, year to year, through cooperative planning and foresight, based upon previous trends and patterns. Inherent in this budget process is a firm commitment to the principles of responsibility and accountability.

But, similar to the grocery man stacking his cans, we create a budget that has appropriations that are accurate but lean. The pyramid of line items looks precise and “on target.” But, schools do not have the luxury of touching, removing, or replacing one of the cans when a crisis occurs. If so, other programs may be jeopardized.

Question 2: *How does the Pupil Services Department deal with an unpredicted and/or unencumbered expenditure? Video solution: Don't kick the can! (Continued)*

School budgets are approved on a yearly basis; there is little opportunity to encumber additional funds.

In Pupil Services, there are situations that are unpredictable, urgent, and sometimes crisis oriented. Let's consider three examples from FY12 (September –December):

1. In-flux of summer move-ins created the necessity of adding a pre-school integrated classroom, despite our coordination with the Department of Public Health, and the Department of Developmental Services, our outreach Massachusetts agencies in early interventions notifications, and our knowledge of previous trends and patterns.
FY12 expenditure:

0.2 FTE Speech/Language Specialist	\$16,261
0.8 FTE Special Educator/BCBA	\$34,047
25 hour/week ABA Trainer	\$21,125
14 hour/week SPED Assistant	\$ 6,665
Space Rental	<u>\$ 9,100</u>
Total	\$87,198

2. A student is psychiatrically hospitalized, due to factors outside the school. The student is guaranteed an education as the process of eligibility, goals and objectives, and possible placement, based upon diagnosis and factors of fragility begin. Estimated range of program during FY12: \$70,000.
3. A student, who is suspended or expelled even though protections differ in regular and special education, must be educated. Estimated range of program during FY12: \$25,000-50,000.

If we could predict that the schools would encounter three scenarios described above on a yearly basis, we could predict a realistic budget. But, we cannot. Sometimes, there are 4-6 scenarios per year. There are no savings, investments, placeholder, or "war chest". We re-allocate, re-align, and design programs creatively to meet the needs. If the cans in pyramidal fashion are kicked, we must punt, reasonably and creatively, re-allocating and re-aligning (the cans).

Special Education Budgetary Planning
FY'12
Questions and Practical Answers
From January 2011

Question 1: <i>What are the identified cost drivers in special education; three years later? What are the potential cost drivers over the next three years?</i>	
Practical Answers	<p>The Report of the Special Education Financial Task Force II (December 2008) identified potential ways of reducing costs and recommending opportunities for streamlining special education procedures and processes. Subsequently, Pupil Services developed action plans to address each identified area.</p> <p>But over the last three years, additional fiscal pockets were identified: 1) contracted services/related services and 2) translation line time. Over a five-year period, we have seen related services rise exponentially. Due to the nature of our obligation to translate documents into several languages, as required by regulations, we have found that costs are prohibitive.</p> <p>We have also identified fast moving targets in the budget. For example, we have seen an increase of referrals to the Student Support Teams at the high school level (N=200+) in dealing with adolescent challenges of mental health, eating disorders, and substance abuse. (More) individual and group interventions, both on prevention and treatment levels, are necessary to dissipate these challenges and focus on achievement.</p> <p>The development of specialized programs (completion/continuation of the Hayward Center and the development of a high school Connections program respectively) as well as responding to Learning Center education caseloads are interconnected aspects of these potential cost drivers.</p> <p>Finally, a system wide requirement of a FTE 0.2 ELL certified teacher is needed to coordinate services, based upon our recent Coordinated Program Review (CPR) by the Department of Elementary and Secondary Education (DESE).</p> <p>In summary, we identified over the last three years:</p> <ul style="list-style-type: none"> A) An increase in contracted services/related services B) An increase in translations into several languages (required) <p>We predict that these expenses, listed below, will increase:</p> <ul style="list-style-type: none"> C) Referrals to Student Assistance Teams for mental health issues D) Continuation/completion of specialized programs at both the junior and senior high levels E) CPR requirement: FTE 0.2 ELL certified teacher

Question 2: *What are the next steps for the cost drivers identified over the last and next three years?*

Practical Answers

As you probably know, Pupil Services has also taken many initiatives to reduce costs while applying its own litmus test for efficiency and efficacy of these realignments. Our contracted service vendors have a special skill set that is usually not found in the faculty. Training in "safety" assessments and the ability to conduct those intensive evaluations are critical to the survival of some of our students. Others have a unique perspective, that is, they have been trained in systemic intervention, including program design, and strategic planning which help move this school system in a cost efficient way, without sacrificing quality of our services. Periodically through the year, through the Team meeting process, we assess the quality, necessity, and expense of these services and adjust service delivery where necessary and/or appropriate. All contracted service providers have a direct impact on students and high academic achievement through assessment, service delivery, program design and development, or systemic intervention and strategies. Our goal centers on the efficient use of contracted services and the realignment of those services wherever possible.

Moreover, to continue our initiatives for the reduction of special education referrals, we must address organizational requirements that best meet the changes in our student body. At the high school level, an additional FTE 3.0 (FTE 1.0 each in the areas of school psychologist, school counselor, and special educator) is required to more effectively handle our SAT mental health referrals through the school psychologist. We would include a school counselor not only to partially reduce case-loads (currently 1:230) but also, to expand group interventions for students identified in the SAT, and specialized programs. Finally, in order to complete the remaining pieces of the Hayward Center and reduce our learning center case loads (N=47), an additional special education teacher at both the junior and senior high schools (FTE: 2.0) is required.

Question 3: *What are the factors that influence fiscal change in special education?*

Practical Answers

In order to influence changes in special education, a systems approach for collecting data (hard and soft), analyzing the data, synthesizing the results, creating action plans, allowing for input from the school and community are necessary steps in instituting and owning change.

Complementing this systems approach, vision assists in understanding the two axes for influencing change: external and internal factors. By developing this dual approach, by addressing concurrently both factors, we are better able to control costs.

Internal controls are based upon the development of yearly action plans that enhance growth through data systems and development of phased-in cost effective programs and the realignment of resources, both in personnel and in educational programs. These action plans are based upon the intensive review of the special education financial task force of December 2008 in which cost drivers were highlighted for study. Consequently, we examined cost saving strategies and programmatic improvements in the following areas: monitoring finances, OOD study and transitions back to in-district settings, IEP process, CASE programs and transportation, child study teams, communications, personnel distribution, legal trends and fees, early intervention, and program development.

The external factors are principally centered around our OOD population (CASE and approved private schools). We have created a substantial OOD action plan in which we have scrutinized not only the internal factors that lead up to the recommendation of OOD, but also examined the factors which prevent a student from returning.

If we subscribe to a systems approach, with vision to concurrently look at internal and external factors, complex as they may be, that influence rising costs, we have a grand opportunity through the collection of data, analyzing and synthesizing that data, to predict outcomes which lead to solid program and budget building. Both sound educational programming and fiscal accountability are reciprocal elements to running a school system that is characterized by excellence and quality. It's a blueprint for accountability.

Question 4: *Are collaboratives effective both programmatically and fiscally?*

Practical Answers

Collaboratives are designed to meet the needs of a subset of the special education student body whose needs are so unique and severe that creating a program for them in district would be prohibitively expensive. Low incidence (low numbers) and type of disability are better met in pooled resources, shared among several participating school systems (economy of scale) rather than developing in district programs by one school district which may escalate costs because of the few numbers and special resources needed (diseconomy of scale).

Question 5: *Based upon the analysis of data, what are the Pupil Services initiatives for FY12 and why?*

Practical Answers

We continue to develop systematic changes through our action plans (SPED Task Force, December 2008) which keep our costs “in check”. But, through our analysis we have found that there are particular spikes in creating the FY12 budget (contracted service, translation line item, and personnel requests at the high school and junior high levels). But, our goal is efficiency in programming which requires both the consolidation of services and realignment of resources. We are also investigating ways to reduce costs in non-personnel line items, e.g., paper, copying costs, postage, etc. We will be asking DESE for clarification of the paper requirements and seek technical help for such reduction, including but not limited to technological consultation.

Finally, to further reduce referrals to special education, closer collaboration with curriculum and instruction will be initiated to support the recommendation to hire math and literacy coaches. Our expectation is that these recommendations will help to support our most at risk students.

Historical Perspective
FY'11
Practical Questions and Answers
From January 2010

Question 1: *Are there opportunities to gather information that leads to efficiencies in delivering services, which result in cost savings?*

Practical Answers

There are many sources from which to gather information: forums, PAC brainstorming, task forces, collaboration among administrators, department leaders, open dialogue with families, open dialogue with staff in which all ideas are discussed, weighed and examined for cost effective strategies and efficiencies. The recent PAC memo that addresses cost savings strategies is an example of how Pupil Services gathers information reflectively. Additionally, through a systematic and systemic analysis, PS decision-making rubrics are examined consistently and thoroughly for cost effective strategies to reduce and stabilize the budget.

Question 2: *What are the identified cost drivers in special education?*

Practical Answers

A little history.....

The cost of special education is the responsibility of the district where a child resides, supported by four main funding streams: Chapter 70, Circuit Breaker, IDEA and Medicaid.

In these severe economic times, fiscal responsibility and accountability are primary objectives for the schools as well as Pupil Services. Every dollar that we spend in our department goes directly or indirectly to the development of programs of our children; directly, by implementing cost-effective programs and indirectly by maintaining close supervision and teacher development for that all children, especially those connected with special education, can succeed in school and become productive citizens for our community and in society at large.

Question 2: *What are the identified cost drivers in special education? –
[continued]*

<p><i>Practical Answers</i></p>	<p>The response.....</p> <p>Spirited by the December 2008 Sped Financial Task Force II, major issues were identified that may lead to the acceleration of the budget. The Task Force recommended: monitoring and collaboration between the PS and Finance Directors, especially regarding the out of district placements, streamlining the efficiencies of the effectiveness of the IEP process through expanded use of technology and timely communication with parents, the examination of the cost accounting strategy for CASE programs and transportation, the examination of the Child Study Team for its effectiveness in the referral process, improving the communication system between parents and regular education teachers, studying the hiring practices and use of outside consultants in lieu of hiring permanent staff, examining the legal fees and consolidation of those fees among school communities, proving that early intervention practices are cost effective, and concentrating on in-district program development.</p> <p>Each area from the Task Force was dissected and an action plan was created for each area. Those action plans have either been completed or are in process.</p>
---------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Question 3: *How are substantive budget decisions made in Pupil Services?*

<p><i>Practical Answers</i></p>	<p>The following questions are asked: does this dollar help this child? Can we improve services and still have the same services for this dollar? Is every dollar connected to the program? Is every child connected to the program? Can we have high standards and optimal performance for our children and yet be cost effective?</p> <p>More sequentially, PS applies rubrics to making decisions about the budget. The first major consideration begs the question, "Does our action benefit the child?" As partners with our families, we consider the "disability" itself by investigating the degree of disability (multi-diagnosis), the severity of that disability, and the chronic nature of that disability. The second major consideration in budget building is the "frequency of incidence". Systemically, we want to group students in ways that make sense for their learning and achievement. Inclusion, pull asides, pull out models are considered. The third major consideration is building of in-school district programs to meet the needs of those students, both programmatically and fiscally. The fourth major consideration is developing major blocks of services school-wide or providing services outside (Acton, Acton-Boxborough, CASE or another collaborative setting, out-of district setting).</p>
---------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Question 3: <i>How are substantive budget decisions made in Pupil Services? – [continued]</i>	
<i>Practical Answers</i>	<p>These four steps are the rubrics that are used in understanding the child, his/her needs, grouping children, creating programs for them at the school district or providing education elsewhere. When these steps are completed, PS assesses and reassesses each step and starts over to ensure that we have met two standards: The child's educational needs are comprehensively met and the fiduciary responsibilities are recognized, completed, and executed. PS recognizes its accountability in both of these areas.</p>

Question 4: <i>How would Pupil Services specifically advance effective reforms?</i>	
<i>Practical Answers</i>	<p>Over the last recent fiscal years, Pupil Services has thoughtfully planned out objectives to advance effective reforms by yearly action plans that enhance educational growth through data systems, developing cost-effective programs, and realigning our resources, both in personnel and in educational programs.</p> <p>Specific examples include:</p> <ul style="list-style-type: none"> • Continuing to develop in-district programs that offer equivalent services to OOD. Keep students in their home communities while addressing their complex needs (Connections, etc.). • Streamlining the efficiency and effectiveness of the Team meeting process through expanded use of technology (reduce staff time, reduce parent frustration, etc.). • Re-examining the cost accounting strategies for CASE programs and transportation. <p>Effective reform must also be focused on regular education initiatives that will ultimately reduce special education costs:</p> <ul style="list-style-type: none"> • Consistent retraining of Child Study and Student Assistance teams • Reducing team/class size • Developing/expanding regular education Academic Support Centers • Coordinating professional development in regular and special education

Question 5: *How do we meet the needs of students to avoid special education?*

Practical Answers

PS has a long history in its development of mandated Child Study Teams (CST), which influence the direction of strategies for the classroom teacher and assistant. The CST is a child-centered team whose major mission equips the classroom teacher and assistant with measurable strategies, which are used in the classroom. Additionally, "drop-in" consultation, a check and balance system, provides teachers with immediate support from our specialists.

Systemically, materials and effective practices are shared events between special and regular education. At the elementary level, we will begin to study common planning time to enhance this endeavor.

There is a high priority in training teachers in special education strategies through professional development. In a coordinated view, as we give teachers a new set of skills, including strategies and materials, with common planning time, we can envision that there would be a reduction of referrals to special education, which can be measured. The CST offers another avenue for the teacher to equip herself/himself with the latest strategies for the child. We have revamped how we operate the CST for efficiency and effectiveness and will continue to evaluate, through random observations, CST meetings.

At the administrative level, we discuss ways to help our teachers with regular education classroom issues by identifying problems, having solutions to those problems and measuring the outcomes of our intervention. These efforts include PS administrators, building principals, and superintendent's council.

And most importantly, meeting the needs of our students by involving our parents, as partners, in identifying problems early, thinking and brainstorming with them about possible solutions, and implementing them with home support, will help dissipate referrals to special education, at least in some cases.

Historical Perspective
FY'10
Practical Questions and Answers
From January 2009

Question: *What is the definition and formula of Circuit Breaker?*

Practical Answer

Circuit breaker is a system of reimbursement for extraordinary costs of a student's program. When the tuitions exceed \$35,408 (this was the FY08 figure), the school district becomes eligible for circuit breaker. The in-district tuition reimbursement formula is based upon the range of services provided and is determined by the previous fiscal year's costs (FY09 costs will determine FY10 reimbursement. FY08 costs determined FY09 reimbursement). The reimbursement for this year is calculated at 72%. When we began the budgetary process this year, we planned for 65%, but we believe that the reimbursement rate may be the same for FY10, i.e., at 72%.

Question: *What can CASE programs do and not do for us?*

Practical Answers

Our CASE programs are both exemplary and meet many of our students needs. Because of the complexity and needs of some eligible students, CASE may not have the needed programs or services; therefore, in those circumstances, students may be placed in another collaborative setting. In general, other collaborative placements are less restrictive and less expensive than a day placement, but could easily cost more than a CASE program.

Question: *Based upon the Task Force recommendations, would CASE differentiated tuitions help decrease the costs of the projected students?*

Practical Answers

Under usual circumstances, to have a differentiated tuition rate (pay for services of the actual program rather than an average rate for all programs) may be advantageous, but at APS, two out of the four students projected for out of district are multi-involved preschoolers. The differentiated rate, i.e., the actual cost of the program, would actually work against us since the tuition based upon the average rate, the current formula for CASE, is presently less than the actual cost of the program.

Question: *What can out-of-district placements do that can't be done in-district?*

Practical Answers

Out-of-district placements exclusively focus on the actual disability. Many of our students' placements emphasize behavioral goals, even at the expense of achieving in a rigorous academic environment. (That's why students, who return back to our schools, offer a special challenge because there may be gaps in their skills). Programming is the key element that differentiates an out-of-district from in-district but this difference is also heightened by the therapeutic milieu and a lower student/staff ratio that are offered.

And, whether it is a residential or a day placement, these placements offer structure 24/7 or all-day respectively. When we think about Acton's education, we think about students having choices in academic learning and making these choices with the gentle guide of a teacher. In turn, these choices generate excitement in learning and encourage inquisitive minds. The difference between OOD and in-district is the degree of structure that is offered (and imposed) on the student learning process.

Question: *Why is there such a range of tuition rates and what is the impact on school districts?*

Practical Answers

The specialty of the school itself, the services provided, and the length of the school year all impact tuition rates. Depending on the needs of a specific student and their specialized services, the student may be placed in a more expensive day or residential program that adequately meets his/her needs and meets the requirement of a Free and Appropriate Public Education (FAPE), in the Least Restrictive Environment (LRE) so that the student can make measurable educational gains. This is our obligation.

Students are placed based upon their individual needs and accepted IEP. Depending upon those needs, placements could include: a 24 hour therapeutic setting, specialized services in individualized programs, low student/teacher ratios, a range of supervisors/teachers (academic, social, behavioral, medical), length of school year, extensive family/home connections, and the use of assistive technology. Those are all the factors that will affect the range of tuition rates. The aforementioned examples affect the range of tuition rates.

The more involved students mean higher specialized placements. The more involved a student is, the more likely is a higher and more costly specialized program.

**Legal Budget
Trends, Initiatives, Outcomes**

*Liza Huber, Director of Pupil Services
January 2012*

Trends at Acton-Boxborough

There has been a steady decline in the legal budget from FY08 through the FY12 budgets. The chart below starts with the inherited budget in FY07 with a net deficit of \$24,506. Cases that had been carried over from FY06 were settled and initiatives were put into place. Over the last several fiscal years, there were less expended monies than appropriated, decreasing this line item significantly. Based upon these initiatives and outcomes through carefully crafted action plans, extraordinary progress has been made by utilizing sound processes and practices.

Acton-Boxborough Regional School District							
	FY07	FY08	FY09	FY10	FY11	FY12 *	FY13
Original	\$40,000	\$55,000	\$65,000	\$61,625	\$59,776	\$52,776	\$30,000
Expended	\$64,506	\$39,742	\$64,978	\$25,778	\$40,367	\$25,000	
Difference	(\$24,506)	\$15,258	\$22	\$35,847	\$19,409	\$27,776	

* YTD

Trends at Acton

Also, Acton Public Schools showed a steady decline in legal fees. The school year 2006-07 (FY 07) yielded an inherited net deficit of \$22,717 for the same aforementioned reasons. Similarly to the region's success, the local schools had equivalent successes. Moreover, in FY10, some legal fees were not all expended from special education, but had been earmarked to cover other legal items in the school district.

Acton Public Schools							
	FY07	FY08	FY09	FY10	FY11	FY12*	FY13
Original	\$40,000	\$45,000	\$50,000	\$45,000	\$45,000	\$38,000	\$38,000
Expended	\$62,717	\$14,951	\$39,744	\$42,500	\$10,000	\$10,000	
Difference	(\$22,717)	\$30,049	\$10,256	\$ 2,500	\$35,000	\$28,000	

*YTD

The unused funds are not by chance. Over the past few years, there were several initiatives and interventions that were put in place that positively directly influenced this line item. The outcomes were predictable.

Initiatives and Outcomes

Initiative: Outreach and visibility to the home community were developed.

Outcome: Outreach and visibility increased the trust level at the IEP level evidenced by the decrease in rejected plans, from the inherited FY 07 budget, N = 39 to FY10, N=19, FY11, N= 17 ; FY12, N= 6 (YTD).

Initiative: An organizational design was developed to ensure that building concerns were carefully coordinated with Pupil Services as training of administrators and professional staff emerged as a top priority.

Outcome: It avoided protracted disputes, N =14, over my years of tenure as Pupil Services Director. Collaborative styles emerged as early intervention paid off; there were no surprises as resolution efforts began immediately.

Initiative: An action plan was developed from the Special Education Financial Task Force that addressed a systemic review to reduce or limit our out-of-district placements and return these students back seamlessly to the home district in specialized programs.

Outcome: We successfully and dramatically decreased the number of students sent out of district, have returned* selected students to in-district, and partially integrated some students to in-district programs, even though, costs, that are not in our control, are tuitions charged by out-of-district placements, transportation, but off-set by circuit breaker reimbursements, when and where applicable.

*FY 08 (5); FY 09 (6); FY 10 (7); FY 11 (6); FY 12 (3 YTD); FY13 (3 anticipated)

Initiative: Pupil Services in collaboration with buildings created in-house programs, both newly designed to meet unique student needs or newly developed continuum programs, to ensure a Free Appropriate Public Education (FAPE) in the least restrictive environment.

Outcome: These programs met the needs of students, gave students a better opportunity to "model up" to their peers, increased access to extracurricular activities, and enhanced a bond and partnership between school and home. Reduced out-of-district numbers and litigation costs.

Initiative: An action plan was developed to examine the effectiveness and efficacy of the SATs {Student Assistance Teams} and CSTs {Child Study Teams}. Issues examined included how to set agendas, how to prioritize student needs, how to balance team representation, how to present, how to incorporate teacher suggestions, how to brainstorm, how to give practical examples and follow up on recommendations – to mention a few.

Outcome: These child study groups are more efficient and effective and reach more students in less time.

Initiative: Pupil Services established weekly case by case reviews with the leadership team as a “think tank” for resolving student and family concerns regarding the Individualized Education Plan process.

Outcome: Increased the lines of communication and resulted in a collaborative problem solving team; reduced rejected plans.

Initiative: Pupil Services initiated the following task forces and or position papers: 1) safe schools, 2) wellness, 3) anti-bullying, 4) educational values and interests, and 5) achievement: a universal and individual design and approach for all learners, regular and special education.

Outcome: Many of the challenges that the schools face today were dissipated through these efforts. Equally important though, they increased trust, communications, and partnerships.

These initiatives enumerated above have an effect on the legal budget line item. Through the aforementioned charts and discussions, systemic intervention, prevention and outreach are the demonstrated strategies for reaching our goal. Yet, we have seen over time that legal fees are stretched to cover many areas beyond the scope of special education.

Areas Covered by Legal Fees

Area	Special Education	Civil Rights	Regular Education
Upholding of guaranteed rights to parents: due process	√	√	√ ¹
Meetings and negotiations	√	√	√ ¹
Case review	√	√	√ ¹
Drafting related documents	√	√	√ ¹
Meeting with staff as case demands	√	√	√ ¹
Student handbooks; all levels	√ ²	√ ²	√
Personnel matters	√	√	√

¹ Student discipline

² Cross-checks for special education and civil rights; guarantees

A Future Plan for Consideration

The unused money from the legal budget should be used both offensively and defensively to further decrease potential dispute and litigation. There are three proactive areas that have been identified: the present mandated but unfunded legislation for anti-bullying training and efforts, b) staff leadership training in legal matters (recommend a 2-3 year cycle), in which we will train all staff, and c) continue our safety initiatives through professional development.

Offsets and Conclusion

As an important element to understanding the budget in Pupil Services is our effort to tuition-in students to our specialized programs. In our Occupational Development Program (ODP), the Supported Career Education Program (SCE) and the Connections programs, we have received a number of referrals to these programs from other schools. For appropriate referrals, these efforts, which yielded approximately \$56,000/year for FY10 through FY12, have helped sustain the programs created over the years.

Albeit, we need our legal budget to maintain our efforts as described above. Both the scope of what our special education attorneys cover, our outreach programs, and our collaborative problem-solving methods for schools and home, led us to have positive relationships with the community. Those factors now affect our reputation in inviting other school districts to tuition their students into our specialized programs. Additionally, the SPED PAC has written a comprehensive Special Education Parent Handbook (December 2011), which facilitates an understanding of the federal and state regulations for parents, increases a collaborative and transparent approach between school and home, and sets the stage for inviting and tuitioning in students from other districts.

After administrations changed (FY07), initiatives were put into place, which had positive outcomes on the legal budget line item. Prevention is the key ingredient to sustain these efforts. Monies not spent will maintain those initiatives and efforts.

**Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget,
FY01-FY10**

*Provided by Liza Huber, Director of Pupil Services
January 2012*

The attached documents reflect direct special education expenditures as a percentage of the school budget over the last ten years. Efforts in driving down costs at the regional level have been successful because the emphasis on prevention and early intervention at the local level has paid off. Immediate results from these strategies are not necessarily appreciated or realized in the short run, but often are seen aggregately as a cost saving method in the long run. When compared to other school communities, we are doing well. We will continue to re-align, reallocate funds, write grants, and put in place processes to scrutinize spending.

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures, as a Percentage of School Budget, FY01 to FY10

99

##

99 State Total, All Districts

	A	B	C	D	E	F	G	H
	-- In-District Instruction--		- Out-of-District Tuition -		Combined	Total	Special	
Fiscal	Teaching	Other	Mass. Public	Mass Private	Special Ed	School	Education	state
Year		Instructional	Schools and	and Out-of-	Expenditures	Operating	Percentage	average
			Collaboratives	State Schools	(A+B+C+D)	Budget	of Budget	percentage
							(E as % of F)	
2001	755,776,358	142,748,288	139,821,937	226,638,603	1,264,985,186	7,344,378,526	17.2	17.2
2002	802,046,196	146,387,933	158,371,947	258,771,002	1,365,577,078	7,850,826,080	17.4	17.4
2003	847,191,270	148,613,839	164,164,801	281,886,001	1,441,855,911	8,145,051,218	17.7	17.7
2004	876,740,473	165,047,123	182,197,630	324,852,156	1,548,837,382	8,329,867,356	18.6	18.6
2005	924,994,425	179,216,581	184,109,385	368,572,004	1,656,892,395	8,773,582,402	18.9	18.9
2006	989,518,144	188,002,624	194,358,120	389,975,256	1,761,854,144	9,206,242,751	19.1	19.1
2007	1,054,398,053	196,313,607	207,744,064	422,289,079	1,880,744,803	9,703,120,601	19.4	19.4
2008	1,132,805,073	209,235,235	223,288,119	451,779,440	2,017,107,867	10,172,987,581	19.8	19.8
2009	1,199,704,253	212,959,915	223,839,279	417,844,303	2,054,347,750	10,243,839,754	20.1	20.1
2010	1,223,928,585	218,923,945	227,580,783	422,154,922	2,092,588,235	10,530,160,814	19.9	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this columns now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

600

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10

##
1600 ACTON BOXBOROUGH

	A	B	C	D	E	F	G	H
	-- In-District Instruction--		-- Out-of-District Tuition -		Combined	Total	Special	
			Mass. Public	Mass Private	Special Ed	School	Education	
Fiscal	Teaching	Other	Schools and	and Out-of-	Expenditures	Operating	Percentage	state
Year		Instructional	Collaboratives	State Schools	(A+B+C+D)	Budget	of Budget	average
							(E as % of F)	percentage
2001	925,025	517,384	318,554	1,206,208	2,967,171	17,704,046	16.8	17.2
2002	1,170,412	687,333	412,894	1,380,288	3,650,927	20,155,871	18.1	17.4
2003	1,455,812	448,080	389,446	1,876,813	4,170,151	21,989,536	19.0	17.7
2004	1,536,834	462,113	531,270	2,156,120	4,686,337	24,301,851	19.3	18.6
2005	1,509,672	507,971	736,324	2,489,717	5,243,684	26,014,654	20.2	18.9
2006	1,533,327	545,486	1,239,903	2,472,108	5,790,824	27,928,220	20.7	19.1
2007	1,507,487	636,278	709,983	2,680,138	5,533,886	29,439,625	18.8	19.4
2008	1,766,668	694,684	769,081	3,034,558	6,264,991	31,665,397	19.8	19.8
2009	1,903,769	705,910	1,191,032	2,579,155	6,379,866	32,418,472	19.7	20.1
2010	1,658,820	677,143	1,239,139	2,278,210	5,853,312	33,126,293	17.7	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this column now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10

340

##

40 CONCORD CARLISLE

	A	B	C	D	E	F	G	H
	-- In-District Instruction--		- Out-of-District Tuition -		Combined	Total	Special	
Fiscal	Teaching	Other	Mass. Public	Mass Private	Special Ed	School	Education	state
Year		Instructional	Schools and	and Out-of-	Expenditures	Operating	Percentage	average
			Collaboratives	State Schools	(A+B+C+D)	Budget	of Budget	percentage
							(E as % of F)	
2001	678,261	209,279	300,566	656,626	1,844,732	11,584,895	15.9	17.2
2002	810,190	184,223	429,013	795,897	2,219,323	12,530,850	17.7	17.4
2003	848,528	178,330	321,617	894,380	2,242,855	13,563,901	16.5	17.7
2004	898,267	208,133	185,593	1,547,658	2,839,651	14,383,931	19.7	18.6
2005	1,032,019	172,533	212,069	1,909,726	3,326,347	15,161,412	21.9	18.9
2006	1,027,733	193,235	267,247	2,257,282	3,745,497	16,814,749	22.3	19.1
2007	1,178,385	247,357	477,181	2,270,750	4,173,673	17,986,023	23.2	19.4
2008	1,272,476	269,478	425,794	3,024,545	4,992,293	19,270,237	25.9	19.8
2009	1,519,744	289,478	356,317	2,945,079	5,110,618	19,685,605	26.0	20.1
2010	1,498,701	359,839	365,247	2,993,233	5,217,020	20,469,269	25.5	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this columns now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

695

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10

##

695 LINCOLN SUDBURY

	A	B	C	D	E	F	G	H
	-- In-District Instruction--		-- Out-of-District Tuition -		Combined	Total	Special	
Fiscal	Teaching	Other	Mass. Public	Mass Private	Special Ed	School	Education	state
Year		Instructional	Schools and	and Out-of-	Expenditures	Operating	Percentage	average
			Collaboratives	State Schools	(A+B+C+D)	Budget	of Budget	percentage
							(E as % of F)	
2001	1,076,969	249,752	192,120	798,212	2,317,053	13,681,168	16.9	17.2
2002	1,107,309	263,236	158,141	781,288	2,309,974	14,948,015	15.5	17.4
2003	1,237,502	234,862	144,199	638,501	2,255,064	15,973,670	14.1	17.7
2004	1,130,682	289,062	198,618	1,190,674	2,809,036	16,778,986	16.7	18.6
2005	1,174,249	340,116	292,969	1,190,601	2,997,935	16,794,926	17.9	18.9
2006	1,520,734	357,589	268,183	1,123,954	3,270,460	18,922,943	17.3	19.1
2007	1,299,261	368,497	379,089	1,958,870	4,005,717	20,692,377	19.4	19.4
2008	1,487,185	379,453	262,692	1,972,647	4,101,977	22,318,600	18.4	19.8
2009	1,462,040	375,988	504,134	1,667,638	4,009,800	22,435,071	17.9	20.1
2010	1,417,554	414,356	560,328	1,952,982	4,345,220	22,661,805	19.2	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this columns now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10

##

317 WELLESLEY

	A	B	C	D	E	F	G	H
	-- In-District Instruction --		- Out-of-District Tuition -		Combined Special Ed Expenditures (A+B+C+D)	Total School Operating Budget	Special Education Percentage of Budget (E as % of F)	state average percentage
Fiscal Year	Teaching	Other Instructional	Mass. Public Schools and Collaboratives	Mass Private and Out-of- State Schools				
2001	3,907,137	1,026,603	242,440	1,702,878	6,879,058	35,797,485	19.2	17.2
2002	3,825,375	771,079	725,815	1,602,629	6,924,898	38,810,493	17.8	17.4
2003	4,624,073	906,452	851,830	1,441,946	7,824,301	41,486,956	18.9	17.7
2004	5,093,717	1,373,785	760,725	2,392,878	9,621,105	43,206,516	22.3	18.6
2005	5,726,139	1,383,620	678,226	2,370,587	10,158,572	43,753,244	23.2	18.9
2006	6,191,321	1,606,615	668,612	3,103,637	11,570,185	47,021,906	24.6	19.1
2007	6,890,917	1,568,371	725,969	3,983,929	13,169,186	54,319,743	24.2	19.4
2008	7,440,249	1,627,326	610,466	4,784,091	14,462,132	57,454,787	25.2	19.8
2009	8,305,188	1,836,196	535,457	4,437,864	15,114,705	62,412,065	24.2	20.1
2010	8,767,273	1,659,980	691,914	4,098,812	15,217,979	63,395,128	24.0	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this column now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10

##

LITTLETON

	A	B	C	D	E	F	G	H
	-- In-District Instruction--		- Out-of-District Tuition -		Combined	Total	Special	
Fiscal	Teaching	Other	Mass. Public	Mass Private	Special Ed	School	Education	state
Year		Instructional	Schools and	and Out-of-	Expenditures	Operating	of Budget	average
			Collaboratives	State Schools	(A+B+C+D)	Budget	(E as % of F)	percentage
2001	733,178	361,772	615,214	326,394	2,036,558	10,635,987	19.1	17.2
2002	731,149	361,583	695,877	498,598	2,287,207	12,010,076	19.0	17.4
2003	844,461	423,390	371,836	815,369	2,455,056	12,920,456	19.0	17.7
2004	1,128,367	441,287	212,549	1,167,807	2,950,010	14,156,557	20.8	18.6
2005	1,167,607	485,220	272,058	1,240,113	3,164,998	14,234,541	22.2	18.9
2006	1,282,500	453,492	333,799	1,509,473	3,579,264	15,211,873	23.5	19.1
2007	1,462,249	553,998	24,414	0	2,040,661	15,776,488	12.9	19.4
2008	1,111,571	867,617	509,991	1,348,384	3,837,563	16,960,551	22.6	19.8
2009	1,168,420	1,149,884	1,939,904	93,600	4,351,808	17,146,345	25.4	20.1
2010	1,812,579	573,530	519,573	1,374,833	4,280,515	17,628,643	24.3	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" Includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this column now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10

55

 55 LEXINGTON

	A	B	C	D	E	F	G	H
	-- In-District Instruction--		- Out-of-District Tuition -		Combined	Total	Special	
Fiscal	Teaching	Other	Mass. Public	Mass Private	Special Ed	School	Education	state
Year		Instructional	Schools and	and Out-of-	Expenditures	Operating	Percentage	average
			Collaboratives	State Schools	(A+B+C+D)	Budget	of Budget	percentage
							(E as % of F)	
2001	6,034,719	1,582,747	1,042,405	1,633,867	10,293,738	52,836,771	19.5	17.2
2002	6,534,915	1,333,516	886,978	1,618,905	10,374,314	57,709,343	18.0	17.4
2003	6,905,970	1,155,637	0	2,667,052	10,728,659	61,322,122	17.5	17.7
2004	7,433,840	1,935,135	1,042,091	1,532,742	11,943,808	63,093,644	18.9	18.6
2005	7,738,752	1,480,049	880,946	3,409,768	13,509,515	67,980,694	19.9	18.9
2006	8,738,112	1,462,529	1,209,336	4,005,103	15,415,080	72,086,367	21.4	19.1
2007	10,897,251	982,213	1,113,119	5,015,831	18,008,414	77,592,158	23.2	19.4
2008	5,231,348	6,800,254	1,349,449	5,043,129	18,424,180	83,826,138	22.0	19.8
2009	11,947,064	1,421,879	2,872,310	3,255,085	19,496,338	85,527,521	22.8	20.1
2010	12,030,951	2,044,911	1,402,789	5,066,660	20,545,311	90,856,877	22.6	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this columns now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures, as a Percentage of School Budget, FY01 to FY10

125

84

125 HARVARD

	A	B	C	D	E	F	G	H
	-- In-District Instruction--		- Out-of-District Tuition -		Combined	Total	Special	
Fiscal	Teaching	Other	Mass. Public	Mass Private	Special Ed	School	Education	state
Year		Instructional	Schools and	and Out-of-	Expenditures	Operating	Percentage	average
			Collaboratives	State Schools	(A+B+C+D)	Budget	of Budget	percentage
							(E as % of F)	
2001	570,941	162,129	327,877	407,840	1,468,787	8,601,728	17.1	17.2
2002	507,888	159,423	358,537	457,100	1,482,948	9,137,754	16.2	17.4
2003	632,184	197,529	603,536	391,173	1,824,422	9,774,252	18.7	17.7
2004	747,267	213,182	372,813	712,567	2,045,829	9,731,963	21.0	18.6
2005	1,074,660	237,165	393,678	586,108	2,291,611	10,370,529	22.1	18.9
2006	1,197,852	192,653	562,162	746,706	2,699,373	11,599,498	23.3	19.1
2007	1,432,830	157,270	655,021	1,203,584	3,448,705	12,442,471	27.7	19.4
2008	1,497,107	174,246	443,095	1,362,051	3,476,499	13,470,498	25.8	19.8
2009	1,781,581	198,062	432,926	1,315,413	3,727,962	13,575,657	27.5	20.1
2010	1,925,538	155,259	335,758	971,918	3,388,473	13,562,238	25.0	20.0

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.

"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.

"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this columns now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending". Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation.

Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

Acton and Acton-Boxborough Regional School District

Special Education Programs and Services

The Acton and Acton-Boxborough Regional School District offers a continuum of specialized services from the preschool level to the age of 22. Learning Center programs, specialized programs, and related services are provided to meet the needs of individual learners. While descriptions of programs are provided, adjustments are made as needed to address individual student needs. All programs emphasize skill development and skill remediation along with the development of self-advocacy skills for greater independence and responsibility for learning.

Early Childhood

Early Childhood Services

- Pre-referral observations, consultations and screenings
- Systematic transition from Early Intervention Services starting when children are 2.6 years old
- Special Education Evaluations
- Direct service to meet the therapeutic needs of individual children
- Comprehensive Integrated Preschool Program
- In-house program serving students with Autism Spectrum Disorders
- Preparation and assistance with transition to Acton Public School Programs
- Consultation with parents and staff working with children in area preschools and daycares
- Collaboration with others serving young children and their families through the Acton Early Childhood Advisory Council, First Connections and Minute Man Early Intervention
- Referral and consultation with other agencies providing services to young children with special needs as necessary

Acton Public Schools Preschool

Program Descriptions

The APS Preschool consists of two programs, the Integrated Preschool (IPS) and the Preschool Applied Behavioral Analysis (ABA) Program. The Integrated Preschool provides services to students who are developing typically and students with delays across the developmental spectrum through use of an integrated therapy model. The curriculum follows the MA Early Learning Guidelines. The Preschool ABA Program provides a continuum of programming for students diagnosed on the Autism Spectrum. Students in the ABA Program are also enrolled in the IPS classes to provide opportunity for social/pragmatic skill development.

Integrated Preschool

- * Four half-day sessions/One full-day session
- * Currently serving 75 students (32 w/special needs)
- * Related Services: (both groups)
 - Speech/Language Therapy
 - Occupational Therapy
 - Physical Therapy
 - Audiological/Educational Specialist S/L
 - Activities of Daily Living (ADL)
 - Teacher of the Visually Impaired (TVI)
- * Ongoing support and consultation with families

Preschool ABA Program

- * 2:1 or 1:1 instruction
- * Consultation/supervision by Board Certified Behavioral Analyst (BCBA)
- * Extensive support to families through daily home logs, and individual monthly clinics

Acton and Acton-Boxborough Regional School District

**General Definitions
For
Special Education Program and Services**

Learning Centers

Learning Center programs at the elementary and secondary levels provide services to students whose primary disability is typically in the areas of learning, communication, and/or executive functioning. The majority of students are fully enrolled in regular education classes but small group instruction is available to address individual needs. Accommodations are provided as needed for students to access the general education curriculum. Some students require support within the general education classroom. All students are assigned a school counselor.

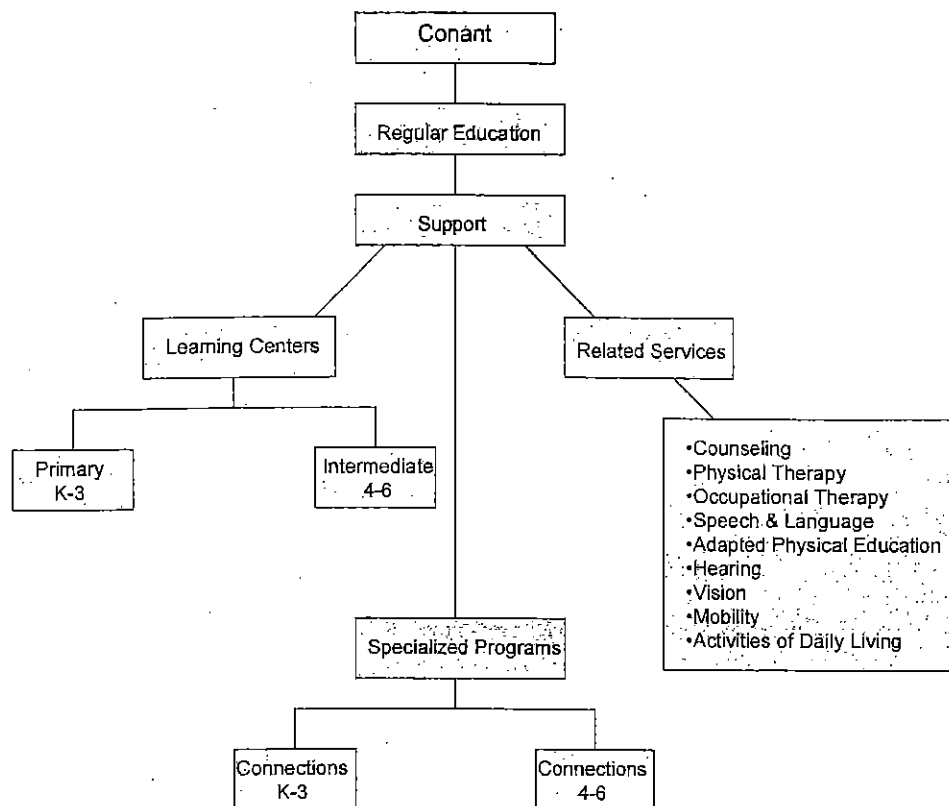
Specialized Programs

Specialized programs generally have a smaller number of students. Students in specialized programs require additional supports within the general education classroom and/or accommodations or modifications to the classroom curriculum. Students may be provided with individual and/or small group academic instruction, as needed to address individual needs. All specialized programs within the elementary schools emphasize development of self-advocacy skills, greater independence and responsibility for learning. Students from the primary specialized programs (Grades K-3) who continue to require intensive support can transition to intermediate level specialized programs (Grades 4-6) where they can continue to be supported within our public school community with their typical peers.

Related Services

Acton-Boxborough Regional School Districts offers a wide range of identification, educational and therapeutic support services. Related services include:

- Speech and Language services
- Psychological and Counseling Services
- Occupational Therapy
- Physical Therapy
- Mobility Services
- Vision Services
- Deaf and Hard of Hearing Services
- Adapted Physical Education
- ADL, Life Skills, Employability, and Community based services



Specialized Program Description

The Connections Program at the Conant provides a continuum of programming for students diagnosed on the Autism Spectrum K-6. "Connections" offers a systematic, structured behavior based teaching approach for students who have successfully transitioned from the District's Integrated Preschool Program.

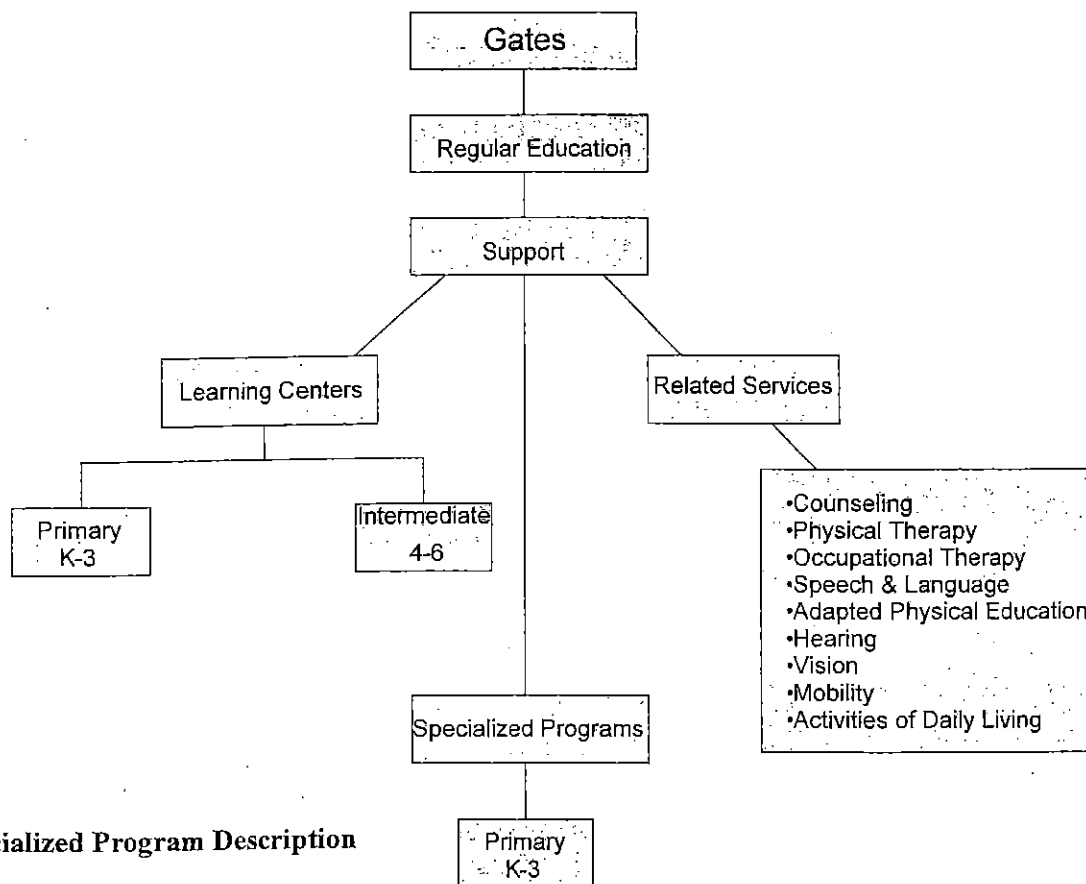
Students may exhibit one or more of the following characteristics:

- Significant difficulties with social/peer interaction
- Significant difficulty in interpreting verbal and nonverbal communication
- Hyper-focused patterns of interest

Specific services provided in the program include but are not limited to:

- Structured behavioral teaching approach
- Small social skills groups to develop social pragmatic skills
- Supported mainstream inclusion opportunities to provide peer modeling
- Program support to parents/staff by a Board Certified Behavior Analyst (BCBA)
- Individual and/or small group instruction to preview, review, reinforce academic skills
- Speech and Language services to develop language and social pragmatic skills

The Gates School



Specialized Program Description

The Specialized Program at Gates (K-3) provides intensive therapeutic support and instruction for students with learning and therapeutic issues. This program provides academic, social pragmatics and behavioral support for students who have significant needs.

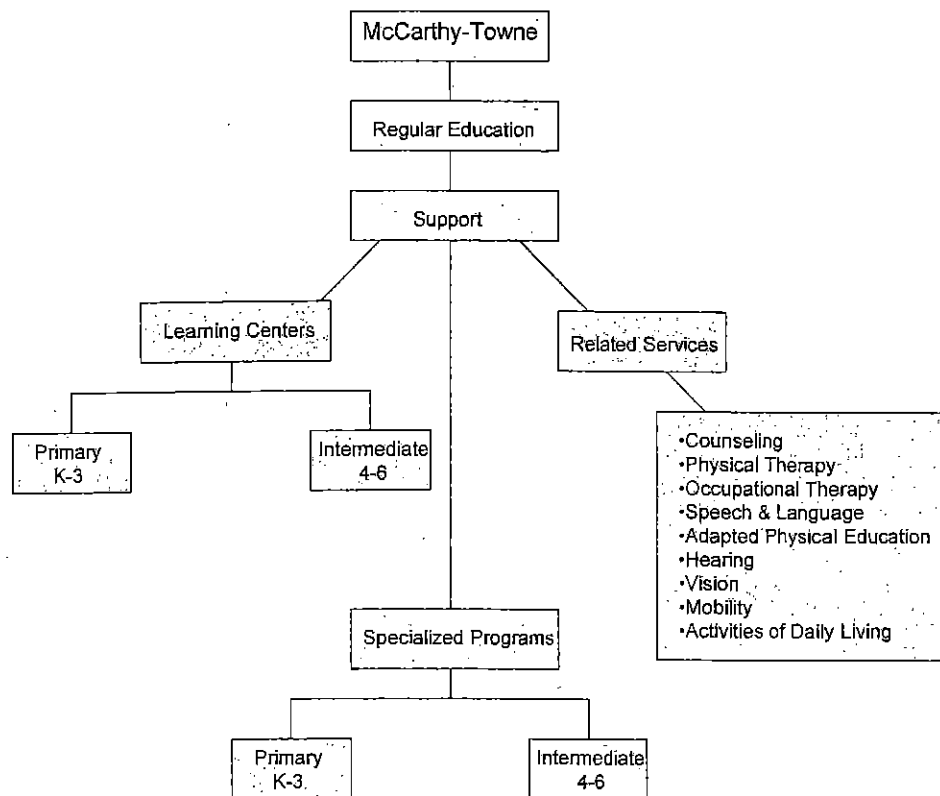
Students may exhibit one or more of the following characteristics:

- Significant difficulties with all aspects of organization and academic production
- Significant anxiety (related to social/emotional diagnoses), distractibility and/or focusing/attentional issues
- Executive functioning and self-regulation deficits
- Sensory integration issues

Specific services provided in the program include but are not limited to:

- Structured behavioral teaching approach
- Small social skills groups to develop social pragmatic skills
- Supported inclusive opportunities to provide peer modeling
- Program support to parent/staff by a Board Certified Behavior Analyst (BCBA)
- Individual and/or small group instruction to preview, review, reinforce academic skills
- Speech and Language services to develop language and social pragmatic skills
- Individual or small group counseling
- Most students require adult support for academic, social and/or emotional/behavioral needs
- Speech and Language services to develop phonemic awareness, social language skills and vocabulary development
- Occupational Therapy services and consult to special educators and general education teachers to support students with executive functioning and sensory integration issues

The McCarthy-Towne School



Specialized Program Description

The McCarthy-Towne School provides a continuum of services for students who require intensive support and instruction for students with learning and therapeutic issues. A continuum of services is provided (K-3 and 4-6). This program provides academic, social pragmatic and behavioral support for students.

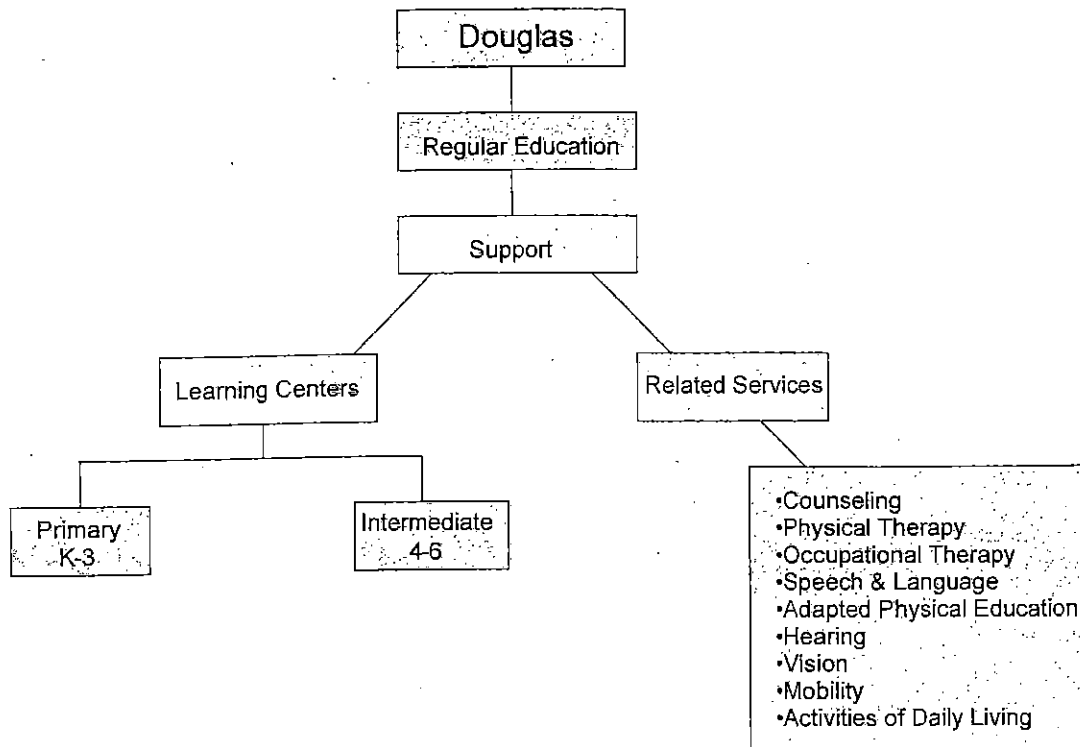
Students may exhibit one or more of the following characteristics:

- Significant difficulties with all aspects of organization and academic production
- Significant anxiety (related to social/emotional diagnoses), distractibility and/or focusing/attentional issues
- Executive functioning and self-regulation deficits
- Sensory integration issues

Specific services provided in the program include but are not limited to:

- Structured behavioral teaching approach
- Individual or small group counseling
- Small group instruction to foster social pragmatics skills
- Individual and small group multi-sensory, research based instruction
- Peer modeling within mainstream experiences
- Skills are reinforced daily and a system of rewards and consequences promote positive behavioral outcomes
- Most students require adult support for academic, social and/or emotional/behavioral needs
- Occupational Therapy services and consultation to special educators and general education teachers to support students with executive functioning and sensory integration issues
- Speech and Language services to develop phonemic awareness, social language skills and vocabulary development
- Program support to parent/staff by a Board Certified Behavior Analyst (BCBA)

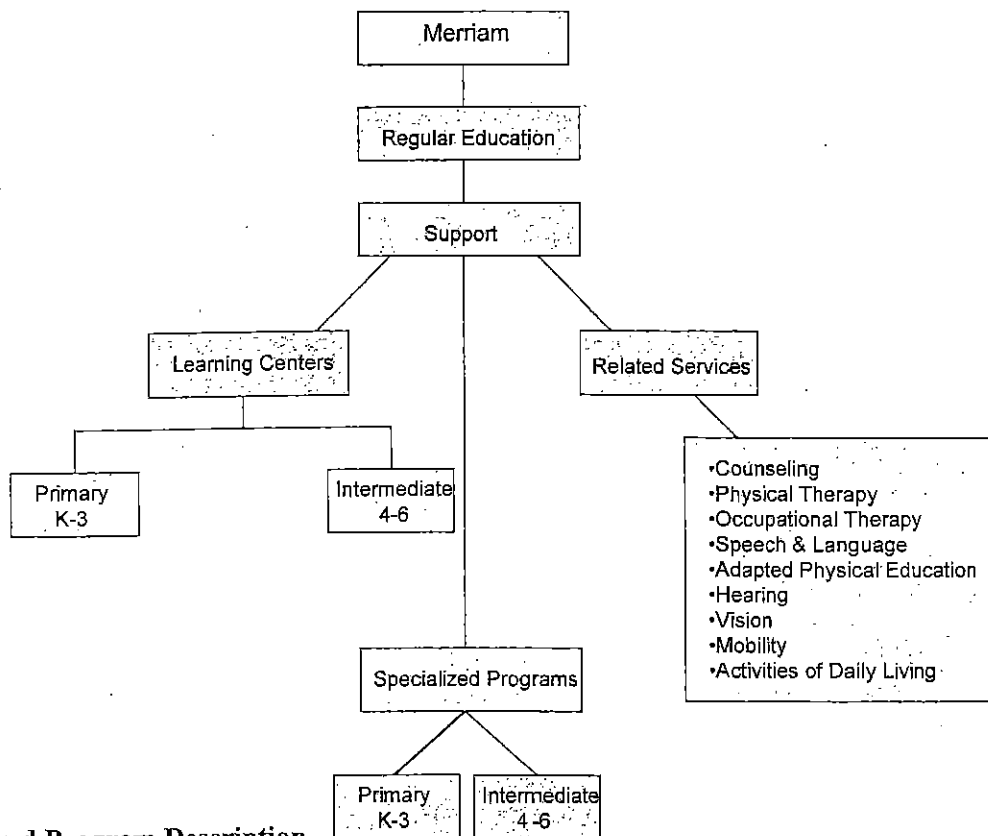
The Douglas School



Learning Centers

Learning Center programs at the elementary and secondary levels provide services to students whose primary disability is typically in the areas of learning, communication, and/or executive functioning. The majority of students are fully enrolled in regular education classes but small group instruction is available to address individual needs. Accommodations are provided as needed for students to access the general education curriculum. Some students require support within the general education classroom.

Until 2007 the Douglas School offered a continuum of specialized services for students who required intensive support and instruction with learning and therapeutic issues. The program provided academic, social pragmatic and behavioral support for students. As students' needs shifted, adjustments were made to address individual student needs. Specifically, resources from the Douglas School program were reallocated to enhance service delivery at the Merriam School. At this time, specialized programs for primary and intermediate students with disabilities are designed on an individual case-by-case basis and provided in an integrated model.



Specialized Program Description

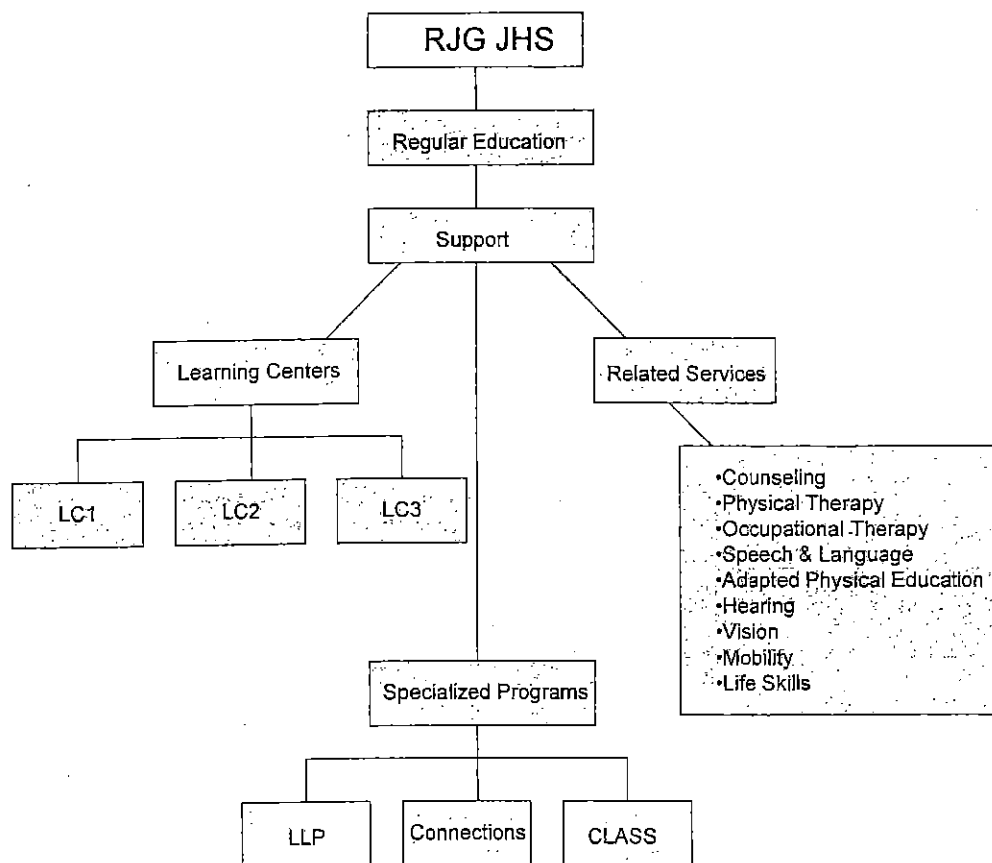
The Specialized Primary Program (K-3) and Intermediate Program (4-6) at Merriam provides intensive support and instruction for students with learning and therapeutic issues. This program provides academic, social pragmatics and behavioral support for students.

Students may exhibit one or more of the following characteristics:

- Significant difficulties with all aspects of organization and academic production
- Significant anxiety (related to social/emotional diagnoses), distractibility and/or focusing issues
- Executive functioning and self-regulation deficits
- Sensory integration issues

Specific services provided in the program include but are not limited to:

- Structured behavioral teaching approach
- Individual or small group counseling
- Small group instruction to foster social pragmatics skills
- Individual and small group multi-sensory, research based instruction
- Peer modeling within inclusive experiences
- Skills are reinforced daily and a system of rewards and consequences promote positive behavioral outcomes
- Most students require adult support for academic, social and/or emotional/behavioral needs
- Occupational Therapy services and consult to special educators and general education teachers to support students with executive functioning and sensory integration issues
- Speech and Language services to develop phonemic awareness, social language skills and vocabulary development
- Program support to parent/staff by a Board Certified Behavior Analyst (BCBA)



Specialized Program Descriptions

At this time there are three specialized programs at the junior high school. All specialized programs are attached to a 7th and 8th grade regular education team.

The Language Learning Program (LLP)

Students in LLP typically have moderate to severe language based learning and/or communication disabilities and may exhibit one or more of the following characteristics:

- Difficulties with oral and written expression
- Difficulties with reading acquisition and/or reading comprehension
- Difficulties with math computation and applications
- Possible anxiety (related to learning issues), distractibility and/or focusing/attentional issues, executive functioning deficits
- Significant difficulties with all aspects of organization and academic production
- May be functioning below grade level in one or more basic academic areas

The Connections Program

The Connections Program offers an inclusive education to students who may be diagnosed with one or more of the following disabilities:

- Asperger Syndrome
- Pervasive Development Disorder, NOS
- Communication
- Non-Verbal Learning Disability (NVLD)

Students in this program are generally able to access grade level curriculum within the regular education classroom, but may require flexibility in their schedule to allow for periods of less inclusion. Specific services within the program may include:

- Small group academic instruction
- Supported regular education classes
- Executive Functioning support and instruction
- Social pragmatic support and instruction
- Sensory diet accommodations
- Therapeutic and behavioral support
- Consultation by Board Certified Behavioral Analyst (BCBA)

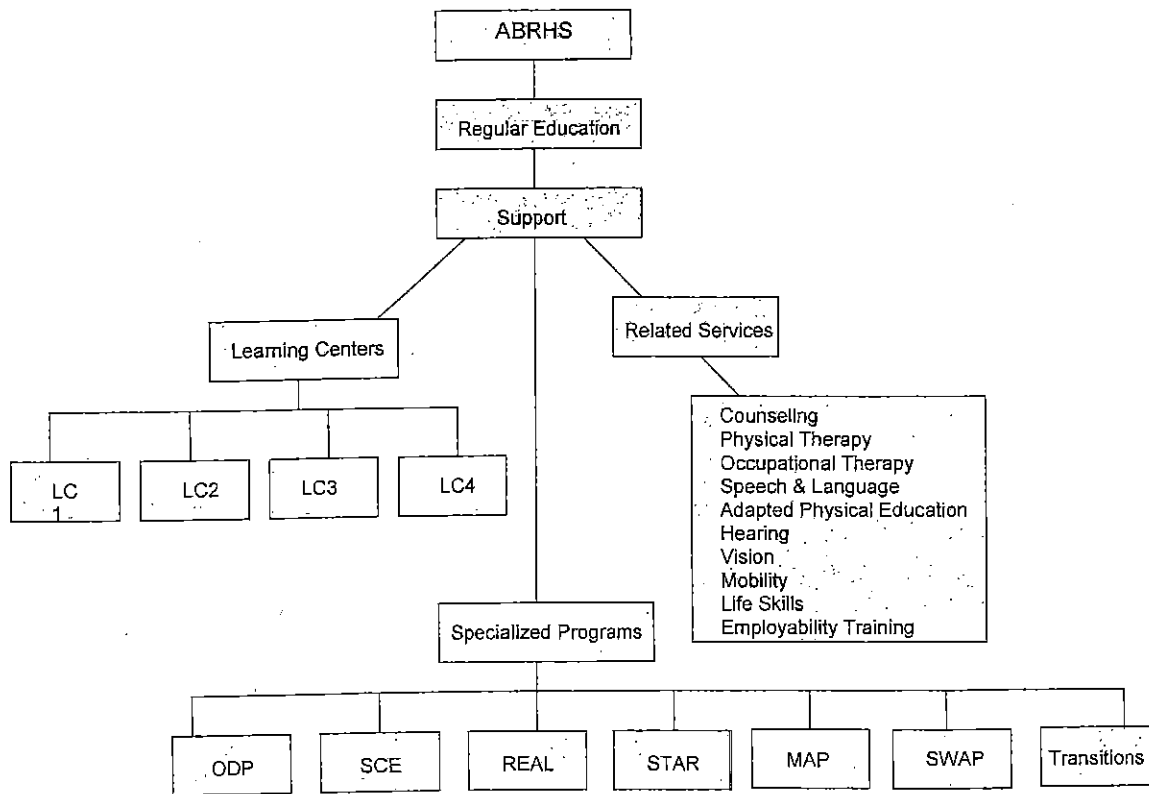
The Center for Learning and Student Services (CLASS)

The CLASS program offers a therapeutic model to students who face emotional challenges. Students in CLASS may exhibit one or more of the following characteristics:

- Significant difficulties with all aspects of organization and academic production
- Significant anxiety (related to social/emotional diagnoses), distractibility and/or focusing/attentional issues
- Executive functioning deficits

Specific services provided in the program may include:

- Peer modeling within inclusive experiences
- Small group academic instruction
- Supported regular education classes
- Individual and small group counseling
- Most students participate in outside counseling with an opportunity to coordinate strategies to support the student's emotional growth
- Behavioral programming and reinforcement
- Consultation by Board Certified Behavioral Analyst (BCBA) and/or Behavioral Psychologist



Specialized Program Descriptions

In general, all specialized programs within the high school community emphasize the development of self-advocacy skills with greater independence and responsibility for learning. Students are encouraged to pursue a course of study to prepare for post-secondary opportunities. Starting at the age of 14, all students are encouraged to be part of the IEP process and to be actively involved in transitional planning to address post-secondary goals.

The Occupational Development Program (ODP)

The ODP program provides appropriate functional and inclusive education for students with moderate to intensive special needs. Highly individualized instruction is provided and the following interventions and supports:

Aspects of the program and student needs may include the following:

- Inclusive opportunities within the general education program as appropriate
- Small group instruction with remediation of basic skills as appropriate to meet individual needs
- Most students are in ODP are working toward a Certificate of Completion and typically attend school until age 22
- Some students participate in small group special education classes outside of the ODP classroom. These courses fulfill graduation credit requirements and provide MCAS preparation.
- Schedules based on employability and academic needs
- Community based learning
- Employability training with opportunities within the school and town community
- Work behaviors are taught, practiced, reinforced, and generalized
- Small group and individual counseling
- Support with transition to post-secondary opportunities and adult agency involvement

Supported Career Education Program (SCE)

SCE is a highly structured program for students who need close monitoring and a high degree of staff/student involvement. For specific students, the program offers small group academic instruction in all four major academic subjects, for high school credit.

Students placed in the SCE program may be diagnosed with Asperger's Syndrome, Pervasive Developmental Disorders, significant Learning Disabilities, and Non-Verbal Learning Disabilities. While students in this program are generally able to access grade level curriculum, significant flexibility may be required and students generally exhibit one or more of the following characteristics:

- Difficulty with oral and/or written expression
- Difficulty with reading and/or comprehension
- Difficulty with math computation and applications
- High levels of anxiety, distractibility and/or focusing/attentional issues
- Significant difficulties with all aspects of organization and academic production

Aspects of the program and student needs may include the following:

- Small group credit-based academic classes
- Supported regular education classes
- Sensory diet accommodations
- Employability and life skill training that focuses on independence building
- Social Pragmatic Groups
- Emphasis on transitional programming for post-secondary educational opportunities and vocational training

The REAL Program (Relational/Emotional/Academic Learning)

The REAL program offers a therapeutic model to students who face emotional disabilities. These students are often "at risk" with behavioral, social and/or emotional needs. Typically, students in REAL have experienced difficulty in school. All students are capable of performing grade level academic work and are capable of earning a high school diploma. Students in REAL may exhibit one or more of the following characteristics:

- Significant difficulties with all aspects of academic production
- Executive functioning deficits
- Significant anxiety (related to social/emotional diagnosis)
- Significant focusing/attentional difficulties

Specific services provided within REAL may include:

- Supported classes
- Individual and/or small group counseling with the school psychologist
- Individual and/or small group tutorial during crisis points (STAR)
- Outside counseling and communication between home and school
- Therapeutic support provided throughout the day as needed
- Behavioral programming and reinforcement for academic attendance
- Transitional planning

Alternative Programs at ABRHS

Alternative programs provide programming to both regular and special education students in a less traditional school model.

STAR Center (Part of Hayward Center Model)

- A tutorial service for students struggling with a medical or social/emotional issue requiring stabilization.
- Students are referred by a counselor, special educator, or school administrator.
- Duration of tutoring program may be short-term or year-long depending on the needs of the student.

Merriam Alternative Program/MAP

- Students in grades 9 through 12 who are struggling to participate in a large classroom setting
- Students are provided grade level academics and opportunities to participate at the high school in small group classes
- A special educator is an integral part of the program and provides direct support for curricular mastery
- Individual and/or small group counseling with the School Psychologist

School to Work Alternative Program (SWAP)

- School to work alternative program for 11th and 12th grade students
- Academics taught two nights per week at ABRHS
- Students must have a job
- Students must be motivated, and be able to maintain employment independently

Transitions

- Grade 9 students, referred by JHS staff, who require a continuation of the "team concept" offered at the JHS
- For student on IEPs, a Special Educator is available for academic support and an assistant is part of the classroom design for reinforcement of academic skills, organization, and self-advocacy strategies
- Monitoring of class size



Special Education Parent Handbook

Published by

The Acton-Boxborough Special Education Parent Advisory Council

With Support from the Acton Public and Acton-Boxborough Regional School Districts

December 2011

Foreword



ACTON PUBLIC SCHOOLS ♦ ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

16 Charter Road Acton, MA 01720-2995 Phone: 978-264-4700 x3211 Fax: 978-264-3340 Email: smills@mail.ab.mec.edu

Stephen E. Mills, Ed.D.
Superintendent of Schools

November 2011

Dear parents and guardians,

It is my pleasure to welcome you to the Acton Public School and Acton-Boxborough Regional School Districts. In our schools we are committed to creating an environment that promotes the social, emotional and physical wellbeing of all students. We're also committed to preparing all of our students to achieve their full potential in life. We know that when students leave our halls they will enter a competitive, global marketplace. It is our intention to give them the best educational foundation we can to prepare them for this challenging and rewarding future.

As the parent or guardian of a student with special needs, your child may face additional challenges achieving his/her potential. We want to work closely with you to ensure that your child gets the supports he/she needs to be successful in school. We realize that the world of special education can be confusing and sometimes overwhelming to find your way through. It is our hope that this Parent Handbook will provide you with some important information about the special education process as well as specific programs and services available in our local school districts. Our Acton-Boxborough Special Education Parent Advisory Council has worked hard to pull this information together for you and we hope you'll find it helpful along your journey.

We look forward to building an open and collaborative partnership with you as we work together to provide your child (or children) with a positive, challenging and effective education.

Sincerely yours,

Dr. Stephen Mills
Superintendent, Acton Public and Acton-Boxborough Regional Schools

Introduction

The Acton-Boxborough Special Education Parent Advisory Council (AB SpEd PAC) has created this handbook for you with support from the Acton and Acton-Boxborough Regional School Districts. Please note: we have drawn heavily from materials presented in “A Parent’s Guide to Special Education,” which is a joint publication of The Federation for Children with Special Needs and The Massachusetts Department of Education. If you have additional questions about any of the topics presented in this handbook, you may access the Federation’s Parent Guide at www.fcsn.org.

The Acton-Boxborough Special Education Handbook is designed to help guide you through the special education process whether you are new to the school district or someone whose child has recently been diagnosed with special needs. We know that entering the world of special education can be a daunting, emotional and often stressful time. We hope this handbook will help ease the transition and remove some of the confusion that often surrounds the special education process.

Students with disabilities can achieve great things in school when they receive the supports and services they need. While not every child with a disability will require special education services, every child whose disability affects their school progress is entitled to receive a Free and Appropriate Public Education (FAPE), which meets their unique needs. In this era of school reform, it is expected that high standards will guide the teaching of all students.

Because certain aspects of the special education process are driven by state and federal regulations, there are terms and requirements unique to the special education process. We will try to demystify the process by explaining frequently used terms, spelling out important special education timelines, and providing a list of resources you can access for more information. In addition to guiding you through the larger special education process, this handbook will also provide information about specific special education programs, services and practices that exist in the Acton Public Schools and the Acton-Boxborough Regional Schools.

We hope you will find the information contained in this handbook helpful. And we invite you to join the Acton-Boxborough Special Education Parent Advisory Council to connect with other parents in the school district and help advise the district on special education related issues and programs. If you have questions about any of the information presented in this handbook, feel free to contact the AB SpEd PAC for assistance. Contact information for the organization’s current Officers and other information including our Event Calendar are available on our website at www.abspedpac.org.

Special Thanks

A special thank you to Nancy Sherburne, Heather Stouch, Valerie Ryan, William Guthlein, Stephen Lowe and Sandy Cummings for their contributions to this Parent Handbook.

Table of Contents

A. Community Resources	7
1. Acton-Boxborough Special Education Parent Advisory Council	7
2. Additional District & Community Resources	8
B. District Special Education Programs	9
1. Early Childhood & Preschool Programs & Services in Acton	9
2. Elementary Programs & Services	10
3. Junior High School Programs & Services	13
4. High School Programs & Services	15
5. Out-of-District Placements	17
C. Special Education Overview	19
1. What is Special Education?	19
2. Special Education Laws	19
3. The Six Guiding Principles of Special Education Law	19
Principle 1 – Parent and Student Participation	19
Principle 2 – Appropriate Evaluation	20
Principle 3 – Individualized Education Plan (IEP)	20
Principle 4 – Free and Appropriate Public Education (FAPE)	22
Principle 5 – Least Restrictive Environment (LRE)	22
Principle 6 – Procedural Safeguards	23
4. Steps in the Special Education Process	24
5. A Chart of Special Education Timelines	25
D. Identification, Referral & Evaluation Process	26
1. Identification & Referral	26
2. Pre-Evaluation Conference	26
3. Evaluation	26
4. Consent	28
5. Evaluation Timeline	28
6. Confidentiality	28
7. The Team	28
8. Determining Eligibility for Special Education	28
9. Finding a Child Not Eligible for Special Education	31
10. Frequency of Reevaluation	31
11. 504 Plan	31
12. Independent Education Evaluation (IEE)	30
13. Considering the Results of an IEE	32
14. Extended Evaluation	33
E. IEP Development & Placement Determination	34
1. IEP Timelines	34
2. Required Participants at Team Meetings	34
3. The Individualized Education Program (IEP)	34
4. When IEP Services Begin & How to Respond to an IEP	36
5. IEP Amendments	37

Table of Contents (cont'd)

E. IEP Development & Placement Determination (cont'd)	37
6. What to Expect at an IEP Meeting	37
7. How to Prepare for an IEP Meeting	37
8. IEP Content	38
9. Annual IEP Meeting & 3-Year Reevaluation Meeting	40
F. Behavioral Interventions & Discipline Guidelines	42
1. Functional Behavior Assessments & Behavioral Intervention Plans	42
2. The IEP, Misconduct & Your Child's Special Needs	42
3. Manifest Determination Hearing	43
4. Removal From Current Placement Due to Certain Conduct	44
G. State & Local Testing	45
1. MCAS	45
2. Options for MCAS Test Taking	45
3. Which Students Qualify for MCAS Test Accommodations	46
4. Possible Standard MCAS Test Accommodations	46
5. Possible Nonstandard MCAS Test Accommodations	46
6. MCAS Alternative Assessment	47
7. Understanding Your Child's MCAS Scores	47
H. Measuring Student Progress	49
1. Grades	49
2. Progress Reports	49
3. Scheduling for Report Cards & Progress Reports	49
I. Transition Planning & Services	50
1. Tips for Successful Transitions	50
2. Important Student Transitions	50
3. Transition Planning for Post High School Education or Employment	55
4. Aging Out of Special Education Services	57
J. Student Records	58
1. Parent/Student Rights	58
2. Student Record Content	58
3. Individuals who Can Access Student Records Without Consent	58
4. Student Directory Information	58
5. Exceptions for Student Record Release Without Consent	59
6. Non-Custodial Parent Access to Student Records	59
K. Home, Hospital or ELE Instruction for Special Education Students	60
1. Home or Hospital Instruction for Special Education Students	60
2. English Language Education for Special Education Students	66

Table of Contents (cont'd)

L. Parent Rights & Dispute Resolution	62
1. Notice of Procedural Safeguards	62
2. Dispute Resolution & Special Education Appeals	63
M. List of Resources	65
N. Glossary of Special Education Terms	67

A. Community Resources

1. Acton-Boxborough Special Education Parent Advisory Council

The Acton-Boxborough Special Education Parent Advisory Council (AB SpEd PAC) is a state mandated organization of parents and any other interested individuals that serves as a resource to the school district and parents of children with special needs pre-school aged through high school graduation. The AB SpEd PAC consists of dedicated parents who meet regularly to share information and experiences, discuss issues of importance to the special education community, and offer support to one another. The AB SpEd PAC also provides educational opportunities to parents, staff and the wider community and advises the school district on special education policies and programs.

AB SpEd PAC Meeting & Activity Announcements

Information about AB SpEd PAC activities, including their time and location, is generally published in The Beacon and Action Unlimited as well as in AB SpEd PAC notices, which are distributed electronically to email list members as well as included in the Calendar section of the AB SpEd PAC's website at www.abspedpac.org.

Current AB SpEd PAC Resources

The AB SpEd PAC maintains:

- A Website: www.abspedpac.org – Provides information about the organization including its mission statement, goals, by-laws, officers, event calendar, local and regional special education resources and service providers.
- Two Email Lists:
 1. The Parent-to-Parent Email List –Members receive general announcements and community event listings as well as have access to a parent only forum where questions, discussions and support are offered from parent to parent. Only parents are included on this email list.
 2. The AB General Email List –Members receive general announcements and community event listings but don't receive parent-to-parent communications. Parents, special education administrators, and some school committee members are currently included on this email list.
- A Newsflash – This email publication includes current happenings, educational opportunities, news releases and special education issues under discussion in our local and surrounding communities.

Current AB SpEd PAC Contact Information

For more information about the AB SpEd PAC, to join one of our email lists, or to contact any of the current AB SpEd PAC officers go to www.abspedpac.org.

Boxborough PAC Contact Information

While all Acton and Boxborough residents are invited to participate in the Acton-Boxborough SpEd PAC, the Boxborough Public School district (K-6) has recently established a Boxborough SpEd PAC for families of children attending Blanchard Elementary School. In addition, Boxborough has also created its own Parent/Guardian Handbook for families of children attending Blanchard Elementary School. For more information about the Boxborough PAC or contact information for current Boxborough

PAC officers, contact the Director of Special Education in Boxborough by finding his/her email at www.boxboroughschool.org/staff.

2. Additional District & Community Resources

A. The Acton-Boxborough Pupil Services Department maintains:

- A Special Education Lending Library – Located at the Administration Building outside of the Pupil Services office.
- Information on Acton Public School and Acton-Boxborough Special Education Programs – At the district website: www.ab.mec.edu.
- A Monthly Newsletter – For special education families titled “On Team.” This newsletter keeps families abreast of Acton and AB district Pupil Services’ activities.

B. The Acton Public Library also maintains a substantial collection of special education books and CD titles that you may check out at any time free of charge.

B. District Special Education Programs

1. Early Childhood & Preschool Programs & Services in Acton

The following programs and services are available to students in Acton. For more information about early childhood and preschool programs and services available in Boxborough, please refer to the Boxborough Parent Handbook.

Acton Early Childhood Services

- Pre-referral observations, consultations, and screenings
- Transition from Early Intervention services beginning at age 2.6 years old
- Consultation with parents and staff working with children in area preschools and daycares
- Collaboration with other agencies serving young children and their families
- Preparation and assistance with transition to Acton Public School programs
- Referral and consultation with other agencies providing services to children with special needs, as necessary

Acton Preschool Services

- Preschool Screening – The Federal Individuals with Disabilities Act (IDEA), contains regulations that include screening of children ages 3-4. Parents may request screening if they have concerns regarding their child's development
- Direct service to meet the therapeutic needs of individual children
- Comprehensive integrated preschool program

The Integrated Preschool and Applied Behavioral Program:

At the Integrated Preschool typically developing children and those with special education needs learn together in a developmentally based early childhood program. The needs of children on the autism spectrum are addressed in the Applied Behavioral Analysis (ABA) program. Students in the ABA program are also enrolled in integrated classes to provide opportunity for social and pragmatic skill development with typically developing peers. Services for each child are individualized through the IEP process to meet his or her particular social, emotional and academic needs.

Students Served	Available Related Services	Specialized Programs
Typically developing	Speech & Language Therapy	<i>Preschool ABA Program</i>
Developmentally delayed	Occupational Therapy	– 2:1 or 1:1 instruction
Broad spectrum of	Activities of daily living	– Consultation by Board
Special needs		Certified Behavioral Analyst
Autism Spectrum	Audiological/Educational	(BCBA)
	Specialist	– Monthly clinics with parents
		– Daily home logs

2. Elementary Programs & Services

There are five elementary schools in Acton. Special education students attending area elementary schools have access to appropriate supports and accommodations within those schools. Related Services, or services that are necessary to facilitate success, are provided at all of the elementary schools. In addition, each elementary school has primary, or K-3, and intermediate, or 4-6, Learning Center Programs for special education children whose primary needs are typically in the areas of learning, communication, and/or executive functioning. More specialized services are provided at four of the five elementary schools through Specialized Programs. Services may take place in regular education and/or special education settings. The following are general guidelines to services provided in each school. Services are individualized through the IEP process to meet the needs of each child.

A. Conant School

Conant Elementary School has K-3 and 4-6 Learning Centers that serve students with a broad range of special needs. It also has a specialized program called the Connections Program that primarily supports students on the Autism Spectrum.

Students Served	Learning Centers	Available Related Services	Specialized Programs
Broad range of Special needs Autism Spectrum	Primary K-3 Intermediate 4-6	Counseling Adapted physical ed. Vision Hearing Mobility Speech & Language Occupational Therapy Physical Therapy Activities of daily living	<i>The Connections Program – K-3 and 4-6</i> – Structured behavioral approach – Consultation by Board Certified Behavior Analyst (BCBA) – Small social skills and pragmatics groups – Supported mainstream inclusion opportunities – Individual or small group academic instruction – Speech & Language services that include social pragmatics

The Connections Program

The Connections Program at Conant is a systematic, structured, behavior-based approach to teaching children on the Autism Spectrum. Students in this program may exhibit difficulties with social/peer interactions, interpreting verbal and nonverbal communications and/or hyper-focused patterns of interest.

B. Gates School

Gates Elementary School has K-3 and 4-6 Learning Centers that serve students with a broad range of special needs. It also has a specialized K-3 program for students with learning and therapeutic issues.

Students Served	Learning Centers	Available Related Services	Specialized Programs
Broad range of Special needs issues	Primary K-3 Intermediate 4-6	Counseling Adapted physical ed.	<i>Specialized K-3 Program for learning and therapeutic</i>
Learning and Therapeutic Challenges		Vision Hearing Mobility Speech & Language Occupational Therapy Physical Therapy Activities of daily living	<ul style="list-style-type: none">– Structured behavioral teaching– Consultation by Board Certified Behavior Analyst (BCBA)– Individual or small group counseling– Peer modeling with supported mainstream inclusion opportunities– Small social skills groups– Individual or small group academic instruction– Speech & Language services for phonemic awareness, social pragmatics and vocabulary development

Specialized K-3 Program

Gates' specialized program provides intensive therapeutic support and instruction for students with learning and therapeutic needs. Supports include academic, social pragmatics and behavioral focuses. Students may exhibit difficulties with: social/peer interactions; interpreting verbal and nonverbal communications; organization and academic production; executive functioning and self-regulation; sensory integration. Most students require adult support for academic, social and/or emotional/behavioral needs.

C. McCarthy-Towne School

McCarthy-Towne Elementary School has K-3 and 4-6 Learning Centers that serve students with a broad range of special needs. It also has specialized K-3 and 4-6 programs for students with learning and therapeutic issues.

Students Served	Learning Centers	Available Related Services	Specialized Programs
Broad range of Special needs	Primary K-3 Intermediate 4-6	Counseling Adapted physical ed.	<i>Specialized K-3 & 4-6 Programs for learning and therapeutic issues</i>
Learning and Therapeutic Challenges		Vision Hearing Mobility	<ul style="list-style-type: none">– Individual or small group counseling

Students Served	Learning Centers	Available Related Services	Specialized Programs
		Speech & Language Occupational Therapy Physical Therapy Activities of daily living	<ul style="list-style-type: none"> – Small group social pragmatic instruction – Individual or small group multi-sensory, research-based instruction – Peer modeling with supported mainstream inclusion opportunities – Skill reinforcement system – Individual or small group academic instruction – Specialized executive functioning and sensory integration occupational therapy – Speech & Language services for phonemic awareness, social pragmatics and vocabulary development

Specialized Learning and Therapeutic Programs

These specialized programs provide a continuum of services (K-6) for students with learning and therapeutic needs who require intensive support and instruction. Academic, social pragmatic and behavioral support is provided. Students may have difficulties with: organization and academic production; anxiety (related to social/emotional diagnoses); distractibility and/or focusing/attention issues; executive functioning; self-regulation; sensory integration. Most students require adult support for academic, social and/or emotional/behavioral needs.

D. Merriam School

Merriam Elementary School has K-3 and 4-6 Learning Centers that serve students with a broad range of special needs. It also has specialized K-3 and 4-6 programs for students with learning and therapeutic issues.

Students Served	Learning Centers	Available Related Services	Specialized Programs
Broad range of Special needs Learning and Therapeutic Challenges	Primary K-3 Intermediate 4-6	Counseling Adapted physical ed. Vision Hearing Mobility Speech & Language Occupational Therapy Physical Therapy Activities of daily living	<i>Specialized K-3 & 4-6 Programs for learning and therapeutic issues</i> <ul style="list-style-type: none"> – Individual or small group counseling – Small group social pragmatic instruction – Individual or small group multi-sensory, research-based instruction – Peer modeling with mainstream opportunities

Students Served	Learning Centers	Available Related Services	Specialized Programs
			<ul style="list-style-type: none"> – Skill reinforcement system – Individual or small group academic instruction – Specialized executive functioning and sensory integration occupational therapy – Speech & Language services for phonemic awareness, social pragmatics and vocabulary development

Specialized Learning and Therapeutic Programs

Merriam's specialized programs provide a continuum of services (K-6) for students with learning and therapeutic needs who require intensive support and instruction. Academic, social pragmatic and behavioral support is provided. Students may have difficulties with: organization and academic production; anxiety (related to social/emotional diagnoses); distractibility and/or focusing issues; executive functioning and self-regulation; sensory integration. Most students require adult support for academic, social and/or emotional/behavioral needs.

E. Douglas School

Douglas Elementary School has K-3 and 4-6 Learning Centers that serve students with a broad range of special needs. Students may receive support for reading, academics, language, organization and/or integration of information. Accommodations and/or classroom support are provided as needed for students to access the general curriculum.

Students Served	Learning Centers	Available Related Services
Broad range of Special needs	Primary K-3 Intermediate 4-6	Counseling Adapted physical ed. Vision Hearing Mobility Speech & Language Occupational Therapy Physical Therapy Activities of daily living

3. Junior High School Programs & Services

R. J. Grey Junior High School has three Learning Centers that serve students with a broad range of special needs. Students may receive support for reading, academics, language, organization and/or integration of information. In these Learning Centers accommodations and/or classroom supports are provided as needed for students to access the general curriculum.

Students Served	Learning Centers	Available Related Services	Specialized Programs
Broad range of Special needs	LC 1 LC 2 LC 3	Counseling Adapted physical ed. Vision Hearing Mobility Speech & Language Occupational Therapy Physical Therapy Activities of daily living	<i>Language Learning Program</i> <i>The Connections Program</i> – Small group academic instr. – Supported regular ed. classes – Executive functioning skills – Social pragmatic instruction – Sensory diet support – Therapeutic & behavioral support <i>Center for Learning and Student Services (CLASS)</i> – Peer modeling in inclusive experiences – Small group academic instr. – Supported regular ed. classes – Individual and small group counseling – Behavioral programming and reinforcement – Coordination with outside counseling
Learning and Therapeutic Challenges			

R.J. Grey Junior High School Specialized Programs

In addition to three general Learning Centers, the Junior High also has three specialized programs. Each of the specialized programs at the Junior High School is attached to one of the 7th and 8th grade regular education teams. These programs are described below:

The Language Learning Program (LLP)

This program is designed for students with moderate to severe language based learning and/or communication disabilities. Students in this program may exhibit one or more of the following difficulties: oral and written expression; reading acquisition and/or comprehension; math computation and applications; anxiety (related to learning issues); distractibility and/or focusing/attention issues; executive functioning; organization and academic production. Some students in this program may be functioning below grade level in one or more academic areas.

The Connections Program

This program provides an inclusive education for students who may be diagnosed with one or more of the following: Asperger's Syndrome; Pervasive Developmental Disorder, NOS; Communication; Non-Verbal Learning Disability. Students are generally able to access grade level curriculum within the regular education classroom. However, the Connections Program offers flexibility within the schedule to allow for periods of more or less inclusion, as needed.

The Center for Learning and Student Services (CLASS)

The CLASS program offers a therapeutic model to students facing emotional challenges. Students may exhibit difficulties with: organization and academic production; anxiety (related to social/emotional diagnoses); distractibility and or

focusing/attention issues; or executive functioning. Most students in this program participate in outside counseling and this program allows for opportunities to coordinate strategies between counselors to support the student.

4. High School Programs & Services

The Acton-Boxborough Regional High School (ABRHS) has five general Learning Centers that serve students with a broad range of special needs. Students may receive support for reading, academics, language, organization and/or integration of information. In these five Learning Centers accommodations and/or classroom supports are provided as needed for students to access the general curriculum.

Students Served	Learning Centers	Available Related Services	Specialized & Alternative Programs
Broad range of Special needs	LC 1 LC 2 LC 3 LC 4 LC5	Counseling Adapted physical ed. Vision Hearing Mobility Speech & Language Occupational Therapy Physical Therapy Life skills Employability training	<i>Occupational Development Program (ODP)</i> – Inclusive opportunities as student is able – Small group instruction with remediation as needed – Schedules based on employability & academic needs – Community based learning – Employability training with community opportunities – Work behaviors training – Individual & small group counseling – Post-secondary transition support <i>Supported Career Education (SCE)</i> – Small group academic instr. – Emphasis on transitional programming for post-secondary educational opportunities & training <i>REAL Program – Relational/Emotional/Academic Learning</i> – Supported classes as needed – Individual and/or small group counseling – Therapeutic support throughout day as needed – Performance & attendance monitored – Consistent communication between home & school <i>STAR Center</i> – Alternative program – Tutorial services
Learning and Therapeutic Challenges			

*Merriam Alternative Program
(MAP)*

- Alternative program
- School to Work Alternative
Program (SWAP)*
- Alternative program
- Transitions Program*
- Alternative program
- Team concept continuation
- Classroom assistant
- Academic support

ABRHS Specialized Programs

In addition to five general Learning Centers, the High School also has three specialized programs and four alternative programs. In general, the specialized programs within the high school emphasize the development of self-advocacy skills with greater independence and responsibility for learning. Students are encouraged to prepare for post-secondary opportunities. Starting at age 14 all students are encouraged to be part of the IEP and transition planning process. The High School's specialized programs are described below:

The Occupational Development Program (ODP)

The ODP program provides functional and inclusive education for students with moderate to intensive special needs. Highly individualized instruction is provided. Most students in ODP are working toward a Certificate of Completion and typically attend school until age 22. Some students participate in small group special education classes outside of the ODP classroom. These courses fulfill graduation credit requirements and provide MCAS preparation.

Supported Career Education Program (SCE)

SCE is a highly structured program for students who need close monitoring and a high degree of staff/student involvement. For specific students, small group academic instruction in all four major academic subjects is offered for high school credit. Students may require employability and life skills training leading to independence building. Some students may have a unique learning style, communication disability, a Specific Learning Disability that results in below grade level performance, Autism Spectrum Disorder, or executive functioning issues. Students in this program are often struggling to access the regular education curriculum or have significant social pragmatic issues. These students may have difficulty with: oral and/or written communication; reading and/or comprehension; math computation and applications; high levels of anxiety, distractibility and/or focusing/attention issues; organization and academic production.

The Relational/Emotional/Academic Learning Program – (REAL)

The REAL program offers a therapeutic model to students with emotional disabilities. These students are often “at risk” with behavioral, social and/or emotional needs. Typically students have experienced difficulty in school. All students participate in counseling with the school psychologist. Most of these students participate in outside counseling and the program offers the opportunity to coordinate strategies between

school and private counselors to support the student's needs. All students are capable of both performing grade level academic work and earning a high school diploma.

ABRHS Alternative Programs

In addition to three specialized programs the High School also offers four alternative programs, which provide support to both regular and special education students in a less traditional school model. These programs are described below:

The STAR Center

The STAR center provides tutorial services for students struggling with a medical or social/emotional issue requiring stabilization. Students may participate in this program for a short time or for a full year depending on their individual needs.

Merriam Alternative Program (MAP)

This alternative program is designed for students struggling to participate in a large classroom setting. Students in this program are provided grade level academics and opportunities to participate at the high school. A special educator is an integral part of this educational program.

School to Work Alternative Program (SWAP)

SWAP is an alternative program for 11th and 12th grade students who have a job. Academics are taught two nights per week at the high school. Students in this program must have a job and be motivated learners.

Transitions Program

This program is for 9th grade students who require a continuation of the junior high school "team" teaching model. For students in this program who are on IEPs, a special educator is available for academic support and an assistant is part of the classroom design to ensure reinforcement of academic skills and the acquisition of organization and self-advocacy strategies.

5. Out-of-District (OOD) Placements

A small number of students cannot have their educational needs met through in-district programs due to the type, nature, and/or severity of their needs. For those students the Team will propose and refer families to various out-of-district programs/placements that meet the student's individual needs. Out-of-district (OOD) options include:

- Self-contained classes within public school buildings, which are offered by educational Collaboratives such as the Concord Area Special Education (CASE) Collaborative in which our district participates
- Private, approved day schools
- Private, approved residential schools
- 45 day stabilization programs
- Home or hospital programs

Most students who attend out-of-district placements are transported to and from school by CASE transportation. The Out-of-district Coordinator in Pupil Services makes the transportation arrangements for students with CASE transportation. However, parents who need to contact CASE transportation may call them directly at (978) 635-9151.

The Out-of-district Coordinator will serve as the liaison for the student between our school district and the student's out-of-district placement. In that role he/she will:

- Visit and observe students in out-of-district placements throughout the school year
- Communicate with out-of-district staff
- Review progress reports
- Attend Team meetings for IEP development
- Coordinate reevaluations and IEP meetings

An out-of-district placement is considered an extension of the school district.

Consequently, Acton and Acton-Boxborough School Districts remain responsible for the IEPs and reevaluations of students in out-of-district (OOD) placements. However, OOD staff play a major role in this process since they are the primary service providers for OOD students. The Acton/Acton-Boxborough OOD Coordinator will send IEP and Reevaluation consent forms to parents and guardians. However, progress reports are typically sent directly from staff at the OOD placement to parents/guardians.

C. Special Education Overview

1. What is Special Education?

Special education refers to specially designed individualized and/or group instruction and related services that meet the unique learning needs of students with identified disabilities. The purpose of special education is to allow a student to successfully develop his or her individual educational potential. Along with providing services to the child, if necessary, services may also be provided to parents and to teachers to allow the student to benefit from special education. The school district provides special education programs and services to children ages 3–22 (or until high school graduation with a standard diploma) at no cost to parents or guardians.

2. Special Education Laws

In Massachusetts the special education system is based on the federal special education law, the Individuals with Disabilities Education Act (IDEA), in combination with the state's special education law (MGL c.71b). These laws protect students with disabilities who are eligible for special education and guarantee them an Individualized Education Program (IEP) to meet their unique needs.

3. The Six Guiding Principles of Special Education Law

Special education law is organized around the following six principles:

Principle 1. Parent and Student Participation

Parents and students are partners with the school district throughout the entire special education process. As a parent you know your child best and have seen him or her in many different situations over time. As such you have a window into your child's needs that professionals don't have. Special education law provides protections to make sure your concerns are listened to and addressed throughout the special education process.

Students are the focus of the special education process. The Team should be aware of the interests and concerns of the student, no matter what his or her age. As the student gets older his or her active participation in the process is important. Once your child is 14 years old (or earlier if appropriate), the law instructs the Team to include the student at Team meetings as an active participant. As members of the Team, the student and parent have a voice in all discussions. When your child is 17 years old the school district must discuss with you and your child the change in rights that occurs on the student's 18th birthday. In Massachusetts a student is considered an adult on his or her 18th birthday and thus responsible for making all of his or her own medical and educational decisions. This includes agreeing or not agreeing to the special education services proposed by the school district.

In addition to parents participating in the special education process on behalf of their child, they may also participate in their local Parent Advisory Council (PAC). The PAC helps to guide the special education services provided to all eligible students in a school district. In Massachusetts, each school system is required by state law to have a Parent Advisory Council. The purpose of the

PAC is to allow parents of students with disabilities the opportunity to talk about common areas of interest and to advise the school committee about the education and well being of students with disabilities.

Principle 2. Appropriate Evaluation

The law provides a number of protections to ensure that each student receives regular, appropriate, and comprehensive evaluations. Before a determination can be made as to whether or not a child is eligible for special education, an evaluation of the student's educational strengths and needs must occur.

If your child is having difficulty in school, you may want to talk with the school about why he or she is having difficulty before you make a referral for a special education evaluation. When a student shows signs of difficulty in school, one of the first steps may be to observe the student in the classroom or other school areas to see if changes can be made to help your child do better. Simple things like changing seats in the classroom, discussing the daily schedule each morning, or finding different ways for your child to share what he or she has learned may help your child do better. These types of supports in the classroom are known as instructional supports and should be reviewed within 4-6 weeks to determine whether or not they have been helpful to your child.

In our school districts there is a pre-referral process designed to encourage families to try reasonable accommodations, modifications and/or instructional supports for their child prior to referring the child for special education assessment. Sometimes this is all a child requires to be successful in school. This pre-referral process is coordinated by a group of individuals called a Child Study Team (CST). Each school in our district has a Child Study Team. Anyone can refer a student to the Child Study Team for evaluation though it is usually a parent or classroom teacher who makes this request. The team will review and identify your child's learning strengths and challenges, design and implement strategies and instructional supports for your child, and establish a time frame within which to meet and review the impact of these supports on your child's progress. Parents are an integral part of this process.

If your child continues to have difficulty, a referral for special education should be considered. You can make a referral for special education at any time. Providing instructional support cannot be used to delay the evaluation of your child. If a student is referred for an evaluation, documentation of the use of instructional supports is part of the evaluation information reviewed by the Team.

Principle 3. Individualized Education Program (IEP)

Your child's Individualized Education Program (IEP) is developed at a Team meeting jointly by all Team members (including you) and represents a formal agreement about the supports and services the school will provide for your child's special education needs. The IEP is like a contract between you and the school. As with any contract you should make sure you fully understand

the terms to which you are agreeing and make certain that everything that was agreed to verbally is written into the IEP.

Parent and student input is essential to the IEP. The first few sections of the document identify parent and/or student concerns, key evaluation results, and the parent and/or student's vision for the future. In addition, the IEP documents what supports (accommodations or modifications) the student needs to make effective progress in the general curriculum (the same curriculum non-disabled students are learning). Non-academic special needs are also included, such as needs related to behavior, communication, assistive technology, Braille, or other special considerations unique to your child.

After the Team has discussed the student's current educational performance and the types of assistance he or she will need to make effective progress, the Team develops annual goals that identify the expected growth in your child's skills and knowledge over the next year as a result of those special education supports. Based on the annual goals the Team will determine what special education services the student will need to achieve these goals during the next year. These services may include special teaching services, consultative services, teacher training, transportation, psychological or counseling services, orientation and mobility services, etc. The Team will document all of your child's special education services on a one-page form in the IEP called the "Service Delivery" page.

Finally, the IEP will also specify *how* your child will participate in the Massachusetts Comprehensive Assessment System (MCAS) – the state's student testing program. MCAS tests based on the Massachusetts Curriculum Frameworks are given at different grade levels. *All students in the state who receive an education at public expense must participate in the state assessment.* The Team must determine whether or not your child can take the standard MCAS tests or whether he or she needs accommodations. Generally MCAS accommodations are similar to those the student uses during regular classroom instruction. A small percentage of students may not be able to take the standard MCAS tests due to the nature and severity of their disability. In this case the Team will designate that the student will participate in the MCAS Alternate Assessment.

Either at or immediately after the Team meeting (within 5-10 school days), the school district will provide you with a copy of the IEP. Note: you must receive the IEP no later than 45 school days after the district's receipt of your written consent to evaluate. You (or your adult child) must sign and return the IEP within 30 days of receiving it from the school. *Special education services cannot begin until the school district receives a signed copy of your child's IEP.* You may accept the IEP as developed, reject the IEP as developed or reject a portion of the IEP. Once the school district receives your consent, special education services will begin immediately. For more information about the IEP, reference the IEP Development section of this handbook.

Principle 4. Free and Appropriate Public Education (FAPE)

A child who is eligible for special education services is entitled by federal law to receive a Free Appropriate Public Education (FAPE). FAPE ensures that all students with disabilities receive an appropriate public education, including all needed services at no expense to the family. FAPE differs for each student because each student has unique needs.

FAPE guarantees that for students who are found eligible for special education, school districts must be prepared to provide services according to an IEP beginning no later than the child's third birthday. If a student continues to be eligible, services may continue until he or she graduates from high school with a standard diploma or turns 22, whichever comes first.

FAPE also means that students receiving special education services have access to and make meaningful progress in the general curriculum (i.e., the same curriculum as students without disabilities). It also provides students the right to participate fully in the life of the school, which means your child is not only entitled to access the academic portion of school but also to participate in extracurricular and other activities sponsored by the school. Full participation means that students with disabilities are entitled to the aids and services needed to assist them in participating in all areas of school life. FAPE is closely tied to a principle known as the "Least Restrictive Environment," which is described in the next section.

Principle 5. Least Restrictive Environment (LRE)

The federal law, IDEA, mandates that students with disabilities be educated with their non-disabled peers to the maximum extent appropriate based on the student's needs. This is known as Least Restrictive Environment (LRE). The Team (including the parent or guardian) determines the placement the student needs to provide the services documented in the child's IEP. The Team must choose the least restrictive environment to provide those services. This means the student should attend the school he or she would attend if non-disabled, unless the Team determines that the nature of the student's disability will not allow them to have a successful educational experience in that environment.

FAPE and LRE are closely tied together. Both federal and Massachusetts' special education laws require that a Team consider appropriate education in the least restrictive environment. To help your child be successful, the Team must carefully consider whether supplemental aids and services and/or specialized instruction could make it possible for your child to be educated with non-disabled peers. If services can be appropriately provided in a less restrictive setting, the Team must choose that type of program and setting. If the student's program requires a more restrictive setting for him or her to be successful, then the Team may consider other settings. The Team should look class by class, activity by activity, and only remove your child from the general education classrooms if and only if, supplemental aids and services would not make it possible for your child to remain in that classroom and make effective progress.

Determination of the LRE is based on your child's IEP, not on a diagnosis or specific disability label. The Team determination must be made individually and carefully. Students cannot be placed in separate or more restrictive environments only because they require modification of the curriculum. It is important to remember that Teams do not have to choose between specialized help for a student and inclusion of that student in the general education classroom. Students are entitled to both. After the Team has developed the IEP and understands the needs and goals for your child, then the Team will determine the most appropriate setting for your child's services. Least restrictive environment is an integral part of the placement determination.

Principle 6. Procedural Safeguards

Procedural safeguards are specific procedures that protect the rights of students with disabilities and their parents or guardians. They are designed to ensure that appropriate procedures are followed and that special education and related services are individualized for each student. Some of the procedural safeguards discussed in this handbook are mentioned below.

- Timelines – for example:
 - Credentialed, trained specialists complete evaluations within 30 school days from receipt of written consent to evaluate.
 - Teams meet to determine eligibility and if eligible, to develop the proposed IEP for students, and provide copies of that IEP to parents within 45 school days from written consent to evaluate.
 - School sends IEP to parent immediately following its development at the Team meeting.
 - Parent accepts or rejects the IEP within 30 days of receipt.
- Consent – Parents have the right to consent or refuse consent at key points in the special education process, such as at evaluation and determination of IEP services and educational placement.
- Evaluation Requirements – The specific required evaluations and the requirements related to doing appropriate evaluations are procedural safeguards.
- IEP Development – Many of the elements in the IEP function as safeguards for the student and ensure that services are comprehensive and individualized.
- Written Notice – Parents have the right to receive written notice whenever a school district proposes or refuses to initiate or change key aspects of a child's services.
- Right to Receive Information in Your Native Language – If English is not your primary language the school must provide an interpreter for you at no charge. In addition, written documents such as the IEP and evaluation reports must be translated into your native language.

4. Steps in the Special Education Process

Here is a snapshot of the special education process, which generally occurs in the sequential steps summarized below. We'll provide more detail on each of these steps in the following sections. Each step of the process is based on the action or information gathered in the previous step and timelines are in place to minimize delays in the process. (Timelines are shown on the flowchart on the next page.) As a parent or guardian you are an integral part of this process and your child's best advocate, so your participation in the special education process is essential.

Step 1 – Initial Referral for Special Education Services

When a parent or teacher suspects a child has a disability, he or she refers the child to the school district for an evaluation.

Step 2 – Student Evaluation

The appropriate school staff members evaluate the child's abilities and needs.

Step 3 – Eligibility Determination for Special Education Services

Based on evaluation results, the Team (including you as parents) decides if your child is eligible to receive special education services.

Step 4 – Individualized Education Plan (IEP) Creation

If your child is eligible to receive special education services, the Team develops and implements an appropriate Individualized Education Plan (IEP) to meet the student's needs based on the evaluation results.

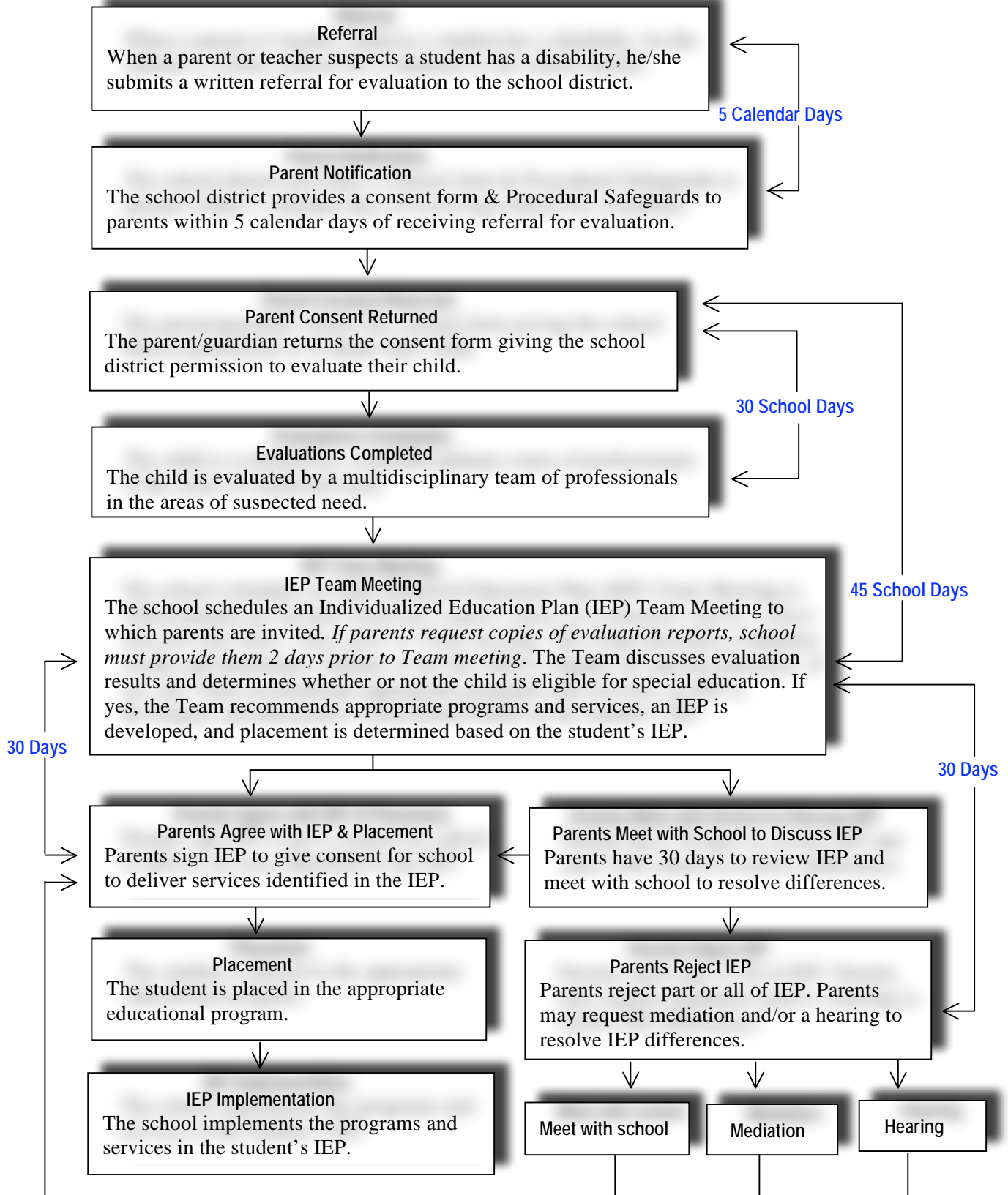
Step 5 – Placement Determination

Once an IEP has been developed, the Team determines an appropriate placement for the child based on the needs and services identified in the child's IEP.

Step 6 – Annual Review and/or Reevaluation

Each year the Team reviews and revises the IEP at an Annual Review Meeting. At least every 3 years, the school district reevaluates the child to determine whether or not he or she continues to need special education services. The Team revises the IEP to reflect the reevaluation test results.

5. A Chart of Special Education Timelines



D. Identification, Referral & Evaluation Process

1. Identification & Referral

If at any time you suspect that your child may have a disability that impacts his/her progress in school, you may send a written request to the school district asking for a special education evaluation of your child. This is called a referral for evaluation. In addition, any teacher or other school professional may identify and refer your child for evaluation. Sometimes regular screening tests or classroom observations lead a teacher to suspect a child has special educational needs.

In the Acton Public Schools or Acton-Boxborough regional schools a written referral for special education evaluation should be sent to the school principal or to a special education administrator in Pupil Services. Regardless of who makes the initial referral, the school must contact you within 5 school days of receiving the referral to ask for your written permission to conduct an evaluation. *The schools cannot conduct an evaluation of your child without your written permission.* When appropriate, the school district may also provide you with information about instructional supports that may be appropriate for your child's individual needs. However, the school cannot use providing instructional supports to delay the evaluation of your child once they have received a referral for special education evaluation.

2. Pre-Evaluation Conference

When your child is referred for evaluation, you may request a pre-evaluation conference with school personnel to discuss your concerns for your child, what kinds of assessment tools will be used, and to learn who will conduct the assessments. While school personnel must talk with you about these things whether or not you choose to meet, a pre-evaluation conference can give you the opportunity to better understand the assessments the school is proposing and allow you to better prepare your child for upcoming testing.

3. Evaluation

An evaluation is an important component of the special education process for students with disabilities. Students are evaluated initially to determine whether or not they have a disability and if they need special education and/or related services to support their individual needs. The specific evaluation tools the school proposes will vary based on your child's individual needs. However, the school must conduct a comprehensive evaluation of your child that examines all areas of suspected disability and provides a detailed description of your child's educational strengths and needs.

Possible assessment areas for your child include: how your child communicates and understands language, your child's educational development, and how your child thinks, behaves and adapts to change. Evaluations may also look at your child's health, vision, hearing, social and emotional well being, organizational skills, performance in school, how your child uses his/her body, and for older students, what job related and other post-school interests and abilities your child has.

Note: All evaluation reports should include detailed written recommendations from the evaluator that offer explicit means of meeting the student's needs.

An evaluation frequently includes parent input and teacher observation of the student, an interview with the student about their current abilities in school (for older children), and other types of formal and informal assessments. All evaluations must be conducted by appropriately credentialed and trained specialists and are provided by the school at no cost to your family.

An evaluation should include:

- **Specialist Assessment(s)** – An assessment in all areas related to a suspected disability including, but not limited to, reading, writing and math. Parents may request assessment in any areas of particular concern.
- **Educational Assessment** – An assessment that includes information about the student's educational history and overall progress, including current educational standing in key curriculum areas. This assessment should also include information on the student's attention skills, participation behaviors, communication skills, memory, and social relations with groups, peers and adults. In addition, it should contain a narrative description of the student's educational and developmental potential.

The following assessments may be included (with parental consent) if the school or parent asks for them:

- **Functional Behavior Assessment** – An assessment of student behaviors that may be disruptive, inappropriate for school or that impede student learning. The FBA is based on observations and discussions that help to determine when and why a behavior is happening so that positive behavioral interventions may be used to help the student develop more appropriate behaviors.
- **Health Assessment** – An assessment to identify any medical problems that may affect the student's learning. Health assessments may be done by a school-referred or family physician and should be reviewed by the school nurse.
- **Psychological Assessment** – An assessment to consider the student's learning abilities and style in relationship to his or her social/emotional development and skills. This includes the administration of psychological and educational tests and other assessment tools as well as the interpretation of assessment results.
- **Home Assessment** – An assessment of family history that may affect the student's learning or behavior at home and may include a home visit.
- **Speech/Language Assessment** – An assessment to identify any speech, language, pragmatic social skill or cognitive-communication difficulties that affect the student's learning or behavior.
- **Occupational or Physical Therapy Assessment** – An assessment to identify whether a student has a physical, sensory or motor processing/coordination challenge that impacts his/her ability to participate fully in school and social situations.

4. Consent

Once you have spoken with school personnel about the proposed evaluations and understand and agree with the types of assessments the school will administer, as well as the individuals who will conduct the assessments, you must provide the school district with written consent to conduct the evaluation.

5. Evaluation Timeline

The schools must complete an evaluation for your child within 30 school days of receiving your written consent to evaluate your son or daughter. Within 45 school working days of receiving your written consent to evaluate, a Team meeting must be held to talk about the evaluations, to determine your child's eligibility, and to complete an IEP for eligible students. *Parents have a right to receive all special education evaluation reports two days before the Team meeting. However, you must ask the school for copies of these reports to receive them in advance of the meeting.* It is important for parents to review the evaluation reports before the Team meeting so that you're prepared to participate fully in the decisions regarding your child's education. A person qualified to explain these reports will attend the Team meeting to answer any questions you may have about the test results and recommendations included in the evaluation.

6. Confidentiality

All evaluation information is confidential and will only be shared by the school with people directly involved with your child such as teachers and Team members. You must give written consent before the school may share this information with any other person or professional.

7. The Team

It takes many people to plan and provide an appropriate education for your child. Together these people are referred to as the Team. *The parents are always members of any Team that makes decisions about their child.* In addition, parents can invite others to attend Team meetings with them. Teachers and other professionals who know your child or who have evaluated your child will also be Team members. IDEA states that each Team must include:

- You, the parent or guardian
- At least one of your child's special education teachers and/or providers
- At least one of your child's regular education teachers if the child is or may be participating in the regular education environment
- Other individuals or agencies invited by the parent or the school district
- Someone to interpret the evaluation results and explain what services may be needed
- Your child if they are between the ages of 14-22
- Other people or agencies that have special expertise or knowledge of your child

8. Determining Eligibility for Special Education

To determine a child's eligibility for special education the Team must answer the following questions:

1. Does the child have a disability? If so, what type?
2. Does the disability cause the child to be unable to progress effectively in general education? See the definition of effective progress below.

3. Does the child require specially designed instruction or modified curriculum to make effective progress? Or does the child require a related service or services (like speech/language, occupational therapy or physical therapy) to access the general curriculum?

Note: For a child to be found eligible for special education services the answer to each of the above questions must be “yes.”

Definition of Effective Progress

1. To progress effectively in the general education program means to make:
 - a. Documented growth in the acquisition of
 - b. Knowledge and skills,
 - c. Including social/emotional development,
 - d. Within the general education program,
 - e. With or without accommodations,
 - f. According to chronological age and developmental expectations,
 - g. The individual educational potential of the student,
 - h. And the learning standards set forth in the Massachusetts Curriculum Frameworks and the curriculum of the district.
2. The general education program includes preschool and early childhood programs offered by the district, academic and non-academic offerings of the district, and vocational programs and activities.

Recognized Disability Categories in Massachusetts

In Massachusetts, there are 10 categories of disability recognized by the law. They are:

1. **Autism** – Autism is a developmental disability that significantly affects verbal and nonverbal communication and social interaction skills that adversely affect a child’s educational performance. Other characteristics often associated with autism are engaging in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. It is usually diagnosed within the first three years of life. However, some types of autism may not be diagnosed until the child is older due to late-occurring social deficits or other characteristics.
2. **Developmental Delay** – This is when the learning capacity of a young child (up to age 9) is delayed in one or more of the following areas: physical development, cognitive development, communication, social and/or emotional development, or adaptive development.
3. **Intellectual Impairment** – When a child’s permanent capacity for performing cognitive tasks, functions, or problem solving is significantly limited or impaired as evidenced by more than one of the following: a slower rate of learning; disorganized patterns of learning; difficulty with adaptive behavior; and/or difficulty understanding abstract concepts, the child is considered to have an intellectual impairment. This term includes students with mental retardation.
4. **Sensory Impairment (hearing/vision/deaf-blind)** – Sensory Impairment refers to a defect in sensing and/or passing on sensory impulses, which leads to an absence of sensation and/or neuronal coordination. It can impact a person’s ability to hear, see, speak, smell, or feel and react to stimuli entering any one of the body’s sensory systems.

5. **Neurological Impairment** – It occurs when the capacity of the nervous system is limited or impaired including difficulties exhibited in one or more of the following areas: the use of memory, the control and use of cognitive functioning, sensory and motor skills, speech, language, organizational skills, information processing, affect, social skills, or basic life functions. This category includes students who have received a traumatic brain injury.
6. **Emotional Impairment** – It refers to a condition in which a student exhibits one or more of the following characteristics over a long period of time and to such a degree that the condition adversely affects the child's educational performance. Characteristics may include: an inability to learn that cannot be explained by intellectual, sensory, or health factors; an inability to build or maintain satisfactory interpersonal relationships with peers and teachers; inappropriate types of behaviors or feelings in normal circumstances; a general pervasive mood of unhappiness or depression; or a tendency to develop physical symptoms or fears associated with personal or school problems
7. **Communication Impairment** – It affects an individual's ability to use expressive and/or receptive language effectively. Communication skills can be limited, impaired, or delayed as reflected by difficulties in one or more of the following areas: speech, such as articulation and/or voice; or conveying, understanding, or using spoken, written, or symbolic language. The disability category of communication impairment includes students with impaired articulation, stuttering, language impairment or voice impairment in which that impairment adversely affects the student's educational performance.
8. **Physical Impairment** – This disability occurs when a student's physical capacity to move, coordinate actions, or perform physical activities is significantly limited, impaired, or delayed and is characterized by difficulties in one or more of the following areas: physical and motor tasks; independent movement; or performing basic life functions. The term shall include severe Orthopedic Impairments or impairments caused by congenital anomaly, cerebral palsy, amputations, and fractures, if such impairment adversely affects a student's educational performance.
9. **Health Impairment (including Attention Deficit Disorders)** – It refers to a chronic or acute health problem in which the physiological capacity to function is significantly limited or impaired and results in one or more of the following: limited strength, vitality, or alertness including a heightened alertness to environmental stimuli resulting in limited alertness with respect to the educational environment. This category includes health impairments due to asthma, attention deficit disorder or attention deficit with hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia, if such health impairment adversely affects a student's educational performance.
10. **Specific Learning Disability** – A specific learning disability refers to a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations.

Note: The lack of instruction in English or mathematics cannot be the only reason a student is found eligible for special education, nor the fact that a student has limited

skills speaking or understanding English if he/she speaks and understands another language. Students also cannot be found eligible just because they cannot follow the school's discipline code or because they are "socially maladjusted."

9. Finding a Child Not Eligible for Special Education

If your child is found not eligible for special education services, he/she may still receive assistance from the schools. The Team should explore other programs and supports available within the school that might be appropriate for your child. If the Team determines that your child is not eligible for special education, you will receive a letter from the school district stating this and detailing why the school found your child not eligible. The letter may also include a copy of the "Notice of Procedural Safeguards," which explains your rights under the law. If not, however, the district provided you a copy as part of the initial referral packet. Read this notice carefully and decide whether or not you agree with the school district's decision. You have the right to appeal a finding of non-eligibility if you disagree with the district's decision. See Handbook section L. Parent Rights and Dispute Resolution on p. 63 for more information about this process.

10. Frequency of Reevaluation

Following an initial determination of special education eligibility evaluations will continue to be an important part of the special education process. At least every three years, the school district must conduct a three-year reevaluation so that the Team can consider current evaluation information and determine whether or not your child remains eligible for special education services. Every three years the school will request your consent to conduct a three-year reevaluation. A three-year reevaluation generally includes all of the types of assessments that were contained in the initial evaluation.

11. 504 Plan

Some students with disabilities are able to progress effectively in school without special education services but still require some kind of supportive service or accommodation. A law known as Section 504 of the Rehabilitation Act of 1973 offers students with disabilities both services and accommodations that are necessary for the child to participate fully in the life of the school. To receive services under Section 504 a student must have a mental or physical impairment that substantially impairs a major life activity and requires special accommodations. Major life activities include functions such as breathing, walking, learning, caring for one's self, seeing, speaking, performing manual tasks, hearing, and working. Like IDEA, a Section 504 Plan guarantees students with disabilities the right to a Free Appropriate Public Education (FAPE).

Section 504 offers a Team approach, a written plan, appropriate accommodations, services, and programs, and periodic review of services. A "504 Plan" can assure students with disabilities the opportunity to join in all aspects of school life. Possible 504 accommodations include support in non-academic and extracurricular activities, adaptive equipment or assistive technology devices, an aide, assistance with health needs, school transportation or other related services.

12. Independent Education Evaluation

If you disagree with the school district's evaluation results or feel that the evaluation was incomplete, you have the right to have your child evaluated by a qualified professional(s) not employed by the school system. This is called an Independent Education Evaluation

(IEE). If you request it, the public school district must provide you with a list of persons in the area who conduct IEEs. However, you may choose whomever you would like to conduct the evaluation; you are not limited to using an evaluator from the school district's list.

State regulations require the school district to finance IEEs for low-income families and to share the costs of IEEs for middle-income families. If your child is eligible for free or reduced cost lunch, then at your request, the school district will pay for an IEE that is equivalent to the types of assessments done by the school district. If your child does not qualify for a reduced cost lunch, he or she may still be eligible for school district funding, either in whole or in part, depending on your family income. The school district will ask for income information and some validating documentation. Sharing financial information with the school district is completely voluntary on your part. If you choose to share such information, the school district must tell you promptly whether or not you are eligible for full or partial funding of an IEE. Your right to a publicly funded Independent Education Evaluation through this process will extend for 16 months from the date of the school district's evaluation with which you disagree.

If you request that an Independent Education Evaluation (IEE) be paid for by the school district and you are not income eligible or do not wish to use the income eligibility process, you should notify the school district in writing of your request for public payment of an IEE. The school system must respond to your request within 5 days and either agree to pay for the IEE or file a "refusal to act" with the Bureau of Special Education Appeals (BSEA). If the BSEA agrees with the school district, then the district is not obliged to provide public funds for an IEE. However, if the BSEA determines that the district's evaluation was not comprehensive and appropriate, the district is obliged to pay for the IEE. Any Independent Education Evaluation that is paid for with public funds must meet state requirements that evaluators be certified, licensed, or otherwise approved and use evaluators who agree to abide by rates set by the state.

Note: *You may seek an Independent Education Evaluation (IEE) at your own expense at any time.* You may choose to pay for an IEE because you want a more in-depth evaluation than the school can do. Or you may choose to have an IEE done because your insurance will cover the cost. For whatever reason, if you pay for an IEE, the resulting reports belong to you and you may decide whether or not you want to share those results with the school district. The Team is required to consider the results of any IEE that are made available to them when planning services for your child.

13. Considering the Results of an IEE

If your child has an IEP and you arrange for an Independent Education Evaluation (regardless of who pays for it) and send the results to the school district, the school district must convene a Team meeting within 10 school working days of receiving the evaluation to discuss the evaluation results and determine what, if any, changes should be made to the student's IEP (if he/she has one). If the results of the IEE differ from the school's evaluation, the Team (including you as parents) must consider these findings and determine what impact they should have on your child's IEP or eligibility for services. The school district is required to consider the information from an IEE as carefully as it considers information from an evaluation done by the district. The Team must consider the results of all assessments and IEEs together as the basis for every

decision made regarding your child's participation in special education services. The law requires consideration of evaluation information from more than a single source or assessment in order to gain a complete picture of the child and his or her abilities.

14. Extended Evaluation

At an Initial Evaluation or Reevaluation meeting, the Team may recommend an Extended Evaluation. This occurs when there is a need to do testing in additional area(s), based on the results of the student assessments that were originally completed. A full or partial IEP will be developed at the Initial or Reevaluation Team meeting, with the understanding that the Team will reconvene when the results of the additional evaluation(s) are available to modify the IEP as necessary based on those test results. For example, a speech/language evaluation might be sought following an evaluation based on a student's performance on the verbal components of a standard psychological evaluation.

E. IEP Development & Placement Determination

1. IEP Timelines

Within 45 school working days of receiving your written consent to evaluate your child, the school must hold a Team meeting to talk about the evaluations performed, determine your child's eligibility, and complete an Individualized Education Program (IEP) for your child if he or she is found eligible for special education services.

2. Required Participants at Team Meetings

It takes a number of people working closely together to plan for and provide the support your child needs to be successful. As a parent/guardian, you are always a member of any Team that makes decisions about your child. In addition, you may invite other people to attend a Team meeting with you, such as a friend or family member to take notes and/or provide moral support, a private therapist or other specialist who has recently evaluated or worked with your child, an advocate or a lawyer (advance written notice to the district is required if you intend to bring a lawyer with you to the meeting).

IDEA specifies the members of a special education Team as:

- You, the parent(s) or guardian(s)
- At least one of your child's special education teachers and/or providers
- At least one of your child's regular education teachers if the child is or may be participating in the regular education environment
- Other individuals or agencies, invited by the parent or school district
- Someone to interpret the evaluation results and explain what services may be needed
- Your child if he/she is between the ages of 14 and 22
- Other people or agencies that have special expertise or knowledge of your child

Each Team *must* have one member who knows what services and resources are available to the school district. The law requires that this individual have the authority to commit the resources of the school district so that decisions about services can be made at the Team meeting.

3. The Individualized Education Program (IEP)

Your child's Individualized Education Program (IEP) is developed at a Team meeting jointly by all Team members (including you) and represents a formal agreement about the supports and services the school will provide to meet your child's special education needs. The IEP is like a contract between you and the school. As with any contract you should make sure you fully understand the terms to which you are agreeing and make certain that everything that was agreed to verbally is written into the IEP.

Parent and student input is essential to the IEP. The first few sections of the document identify parent and/or student concerns, key evaluation results, and the parent and/or student's vision for the future. In addition, the IEP documents what supports (accommodations or modifications) the student needs to make effective progress in the general curriculum (the same curriculum non-disabled students are learning). Non-academic special needs are also included, such as needs related to behavior,

communication, assistive technology, Braille, or other special considerations unique to your child.

After the Team has discussed the student's current educational performance and the types of assistance he or she will need to make effective progress, the Team develops annual goals that identify the expected growth in your child's skills and knowledge over the next year as a result of those special education supports.

A good goal should include the following information and can be developed by answering the following questions:

- Who? – Your child
- What will be achieved? – The skill or behavior
- How? – In what manner or to what level?
- Where? – In what setting or under what conditions?
- When? – At what point in the IEP period?

Based on the annual goals the Team will determine what special education services the student will need to achieve these goals during the next year. These services may include special teaching services, consultative services, teacher training, transportation, psychological or counseling services, orientation and mobility services, etc. The Team will document all of your child's special education services on a one-page form in the IEP called the "Service Delivery" page.

Finally, the IEP will also specify *how* your child will participate in the Massachusetts Comprehensive Assessment System (MCAS) – the state's student testing program. MCAS tests based on the Massachusetts Curriculum Frameworks are given at different grade levels. *All students in the state who receive an education at public expense must participate in the state assessment.* The Team must determine whether or not your child can take the standard MCAS tests or whether he or she needs accommodations. Generally MCAS accommodations are similar to those the student uses during regular classroom instruction. A small percentage of students may not be able to take the standard MCAS tests due to the nature and severity of their disability. In this case the Team will designate that the student will participate in the MCAS Alternate Assessment.

Either at or immediately after the Team meeting (within 10 days), the school district will provide you with a copy of the IEP. Note: you must receive the IEP no later than 45 school days after the district's receipt of your written consent to evaluate your child. You (or your adult child) must sign and return the IEP within 30 days of receiving it from the school. *Special education services cannot begin until the school district receives a signed copy of your child's IEP.* You may accept the IEP as developed, reject the IEP as developed or reject a portion of the IEP. Once the school district receives your consent, services will begin immediately.

For more information on IEP development you can follow the MA Department of Elementary and Secondary Education's link: <http://www.doe.mass.edu/sped/iep/>. On their webpage you can view or download a document called the IEP Process Guide.

4. When IEP Services Begin & How to Respond to an IEP

Everyone who attends the IEP Team meeting will be asked to sign in to show that they participated in the IEP Development meeting. However, only the Pupil Services Director and the parent/guardian must sign the completed IEP. The IEP cannot be implemented without written parent/guardian approval so IEP services begin when the district receives a signed copy of your accepted or partially accepted IEP. When you receive an IEP from the school, you should respond as soon as possible, but not later than 30 days after receiving the IEP. After 30 days the school will consider the IEP to have been rejected.

If you have questions or concerns about the proposed IEP, it is a good idea to call or meet with school staff to discuss your concerns during those 30 days. In most circumstances issues can be readily resolved at the district level before rejecting an IEP in whole or part. If you are unable to resolve your concerns than you may choose to respond to the IEP by accepting the IEP in full, rejecting the IEP in full or rejecting specific portions of the proposed IEP. Issues that are not resolved at the district level can be addressed through the Department of Elementary and Secondary Education (DESE) and/or the Bureau of Special Education Appeals. For more information on this topic refer to the Dispute Resolution/Special Education Appeals section of this handbook.

Tip: It is generally a good idea to accept as much of the proposed IEP as you can so that the accepted services for your child can begin immediately. If you reject in full an initial IEP or placement than your child will receive no special education placement or services and have no stay-put rights. You can only assert stay-put on services or a placement that you've previously accepted. In addition, if you want to remove a previously accepted portion of the IEP and the district disagrees with that change, the district can also exercise stay-put on the child's behalf.

Accepting or rejecting an IEP requires a check-off and signature on two different pages of the IEP:

1. On the Response Section page of the IEP you may:
 - Accept the IEP as developed
 - Reject the IEP as developed
 - Reject portions of the IEP with which you disagree. In this case you should list the parts of the IEP that you do not want implemented with the understanding that all other parts of the IEP will be implemented immediately.
 - Request a meeting to discuss the rejected IEP or portions thereof
 - Add additional Parent Comments, if so desired
2. On the Team Determination of Educational Placement page you may:
 - Consent to the placement decision
 - Refuse the placement decision
 - Request a meeting to discuss the refused placement decision

It is possible to accept the IEP but reject the placement or reject the IEP and accept the placement. For example, if you disagree with the proposed placement, but feel the developed IEP matches your child's needs, you could reject the placement but accept or partially reject the proposed IEP. Until you have signed and accepted or partially

accepted the proposed IEP, the current signed and accepted IEP will remain in effect. This is known as “Stay Put.”

5. IEP Amendments

Once an IEP has been created for your child and accepted by you, if there is a need to make minor changes to the IEP during the ensuing year, an IEP Amendment may be generated to document those changes. An amendment may come about as the result of a Team meeting, a conference or even a verbal discussion with a Team member. Amendments are often used to add or change IEP goals or services. For example, an IEP Amendment might be used to increase or decrease the number of times per week that your child receives a particular therapy service. A proposed IEP Amendment will be sent home for your signature before the change is implemented. You will have the same choices regarding how to respond to an IEP Amendment as you do for an IEP, i.e., you may accept, reject or partially reject any amendment. Once an IEP Amendment is accepted it becomes part of your child’s current IEP.

6. What to Expect at an IEP Meeting

During the course of an IEP meeting you should expect the following things to occur:

- State purpose of the meeting and introduce IEP Team members to one another
- Receive a copy of the Procedural Safeguards pamphlet
- Share parent concerns
- Review assessments and/or present levels of performance
- Determine special education eligibility (if appropriate)
- Identify assessed area(s) of need
- Write IEP goals and objectives that address assessed area(s) of need
- Identify Designated Instructional Services (DIS) necessary for student to benefit from educational program and identify the frequency and duration of the service(s) the student will receive
- Identify your child’s placement where the IEP, including goals and objectives, will be implemented

7. How to Prepare for an IEP Meeting

To prepare for an IEP meeting parents should:

- Request that the school provide you with a copy of the district’s test results/reports at least 48 hours prior to the IEP meeting.
- Read all of the evaluation and progress reports that are sent home.
- Write down any questions you have about recent testing or progress reports provided by the school and/or private service providers.
- If this is your child’s first IEP meeting, familiarize yourself with the IEP form so that you know what types of subjects will be discussed.
- If your child already has an IEP, read through and familiarize yourself with the current IEP.
- Think about your concerns for your child in the coming year; write down your parent concerns and share them with the teacher and special education liaison at least 48 hours prior to the IEP meeting.
- Be prepared to share your vision for your child over the next three to five years; write down your parent vision and share it with the teacher and special education liaison at least 48 hours prior to the IEP meeting.

- Ask questions at the meeting if you do not understand something that is said by school staff or private professionals.
- If you would like to have a staff member bring a laptop to the IEP meeting to capture Team decisions and IEP content real-time, request this of the special education liaison at least 48 hours before the meeting. All special education staff in our school district have access to a laptop.
- During the IEP meeting if you would like to verify that your thoughts and ideas have been captured accurately, you can ask the individual taking notes or inputting data to read back the language they have documented.

8. IEP Content

In addition to eligibility information, the IEP always includes at least six specific items and sometimes more:

A. Your child's present levels of educational performance

This section should include information about what your child can and cannot do based on assessment information, a review of records and classroom progress reports. This may include information about academic, social, language, motor, self-help and pre-vocational skills. Statements should be objective and measurable so that you can measure progress from year to year. It should describe the way your child performs and how the disability affects your child's participation and progress in the general curriculum.

B. Your child's annual goals and objectives

Based on your child's identified learning needs, the IEP defines goals your child will work toward achieving based on present levels of performance, current records and assessment data. The IEP must specify measurable annual goals, i.e., what your child can reasonably be expected to accomplish within one year. Short-term objectives (benchmarks) are measurable, intermediate steps between where your child is now (i.e., present levels of performance) and the annual goals. The objectives are developed based on a logical breakdown of the skills necessary to achieve the goal. The objectives serve as guides for planning and implementing instructional activities in the classroom and as milestones for measuring progress. The goals and objectives must relate to meeting your child's educational needs, which derive from the identified disability and enable your child to participate in and make effective progress in the general curriculum. The teacher(s) and other specialists who work with your child in school are responsible for designing learning tasks and activities, which correspond with the goals and objectives written in the IEP. It is important that you tell the IEP Team your expectations for your child and those of outside professionals working with your child so that those expectations can be integrated into the IEP and you and other Team members can work together to achieve the same goals for your child.

C. Designated Instructional Services (DIS) or Related Services

The IEP must specify any related services required for your student to benefit from his/her educational program. The Team should talk about all the supports and services necessary to allow your child to succeed in school, including academic, social/emotional, behavioral and physical services. This includes special teaching services, consultative services, training for teachers, parent training, and other related or supportive services such as transportation, speech-

language pathology and audiology services, physical and occupational therapy services, psychological services, counseling services, medical services, recreation, orientation and mobility services. The Team will specify these services on a one-page form in the IEP called the “Service Delivery Grid.” This page identifies all the services that will be provided for the student during the school year to assist the student in achieving the goals identified in his/her IEP. *Tip: it is important that all of the services agreed to are documented on the Service Delivery Grid page of the IEP.* In the event that there is later a dispute about which services were to be provided, a mediator or judge will usually look at this page alone as the documentation of services. Items documented in other parts of the IEP such as the “Additional Information” section of the IEP may not be honored by a third party reviewer.

D. Other IEP discussion items

The Team will also discuss and document in the IEP other important information such as:

- How your child will participate in MCAS
- Whether or not your child needs special transportation services to and from school
- Whether your child needs a shorter or longer school day or school year to make adequate yearly progress and/or maintain skills throughout the year
- Any additional information not covered in the previous sections

All information pertinent to your child’s educational needs – social, emotional, physical and academic – should be clearly documented in the IEP.

Extended School Year /Summer Special Education Services

Within the “Schedule Modification” section of the IEP the Team is asked the following question, “Does this student require a longer school day or longer school year to prevent substantial loss of previously learned skills and/or does this student demonstrate substantial difficulty in relearning skills?” The Team should discuss and determine whether or not your child requires a longer school day or school year to acquire skills, prevent substantial regression or reacquire previously learned skills. Regression is the reversion to a lower level of functioning or decrease in the performance of previously learned skills, which can occur as the result of an interruption in educational programming.

The Team will consider the following factors when making this decision:

- Your child’s likelihood of regressing over the summer
- Your child’s ability to regain/recover skills in the fall
- The degree or severity of your child’s disability
- The parent/guardian’s ability to provide structure at home
- Your child’s ability to interact with nondisabled peers
- Whether or not your child has a degenerative medical condition
- Whether or not your child is at a critical stage of development in skill acquisition
- Your child’s attendance patterns

Some Guiding Questions for the Team during this discussion include:

- Following periods of vacation or absence, does the student show significant loss of critical life skills?
- If yes, does the student then require excessive or extraordinary long-term re-teaching of these skills?
- What substantial loss of critical life skills would occur as a result of an interruption in the educational program?
- Without summer services, will the student substantially regress and not regain skills, even with the instructional review that teachers provide in September?

It is important to note that summer services, i.e., Extended School Year programming for students by statute is intended for the maintenance of current skills not the teaching of new skills.

Some types of Extended School Year programming include:

- Participation in a special summer school program
- Speech/language, occupational or physical therapy
- Academic tutoring
- Continuation in a child's day school placement
- Placement in a Collaborative's summer program

E. Your child's placement in the Least Restrictive Environment

Placement refers to the setting(s) in which the services identified in your child's IEP will be delivered. Once the annual IEP goals have been written and the Service Delivery page has been completed, the Team will discuss the Least Restrictive Environment (LRE) for delivering the designated IEP services to your child. Students with disabilities should be educated with non-disabled peers to the greatest extent possible. Substantially separate classrooms or schools should only be considered by the Team when education in general education classes with the use of supplementary aides and services cannot meet the child's needs. A variety of placement options will be discussed and the Team will determine the appropriate placement for your child based on his/her unique needs. As your student's learning needs change, his/her placement may also change. Possible placement settings include:

- A general education classroom
- A resource room
- A therapist's office (speech/language, occupational therapy, physical therapy, counseling)
- A substantially separate classroom
- A private school
- A residential program
- Home or hospital instruction
- Extended School Year (ESY) program

9. Annual IEP Meeting & 3-Year Reevaluation Meeting

Any time there are questions, concerns or changes in your child's academic, social or emotional wellbeing, you and your child's teacher and special education liaison should talk about those changes. If you or the school decides the IEP is not working for your

child or that he or she is not making expected progress towards IEP Goals, the Team should meet to review and modify your child's IEP as appropriate to support your child's current needs.

Tip: You or the school may call a Team meeting at any time to discuss your child's progress, any concerns or your child's changing needs.

A. Annual IEP Meeting

The Team must meet at least once a year to review your child's IEP. At this meeting the Team will determine what changes need to be made to the IEP to reflect your child's current functioning and needs.

B. 3-Year Reevaluation Meeting

Every three years the school district must reevaluate your child's special education needs to determine continued eligibility for special education services unless both you and the school agree that a reevaluation is unnecessary. This usually entails testing in all areas of disability (similar to the initial evaluation) unless both you and the school agree that it isn't necessary to test your child in a specific disability area. This assessment of your child is referred to as a 3-Year Reevaluation.

Once the school has received your written signature giving consent to test, evaluators have 30 school days to complete their assessments of your child. Reevaluations will always include a classroom assessment by the general educator(s) and evaluations in current areas of service. Additional assessments may be requested in other areas of concern or suspected disability. A 3-Year Reevaluation Team meeting must be conducted within 45 school days of having received your consent to test. Written evaluation reports will be made available to you at least two days in advance of the Team meeting, if you request them. If the Team determines that your child remains eligible for special education services then they will develop a new IEP. If the Team determines that your child is no longer eligible to receive special education services after: 1) completing 3-year reevaluation testing, 2) meeting with you to discuss the results, and 3) re-asking the three eligibility questions, then special education services for your child will be discontinued. See Handbook section D. Identification, Referral & Evaluation Process subsection 8. Determining Eligibility for Special Education for more information.

Note: your child cannot be found ineligible for special education services without recent testing that demonstrates he or she no longer needs those services to be successful in school. If you disagree with the school's determination that your child no longer requires special education services, you can assert "Stay Put" rights for your child under his or her last signed IEP and all special education services must be continued until you and the school can reach an agreement about your child's current special education needs.

F. Behavioral Interventions & Discipline Guidelines

1. Functional Behavioral Assessments and Behavioral Intervention Plans

All children engage in behaviors that are sometimes disruptive to either their own learning or that of their peers. When children exhibit these behaviors on a reoccurring basis, schools, parents, and the student can work together to help reduce the unwanted conduct and increase desirable behaviors. Functional Behavioral Analyses (FBAs) and Behavioral Intervention Plans (BIPs) are important tools to help students with reoccurring difficult behaviors learn new, more positive coping strategies and skills.

The Wisconsin Department of Instruction (*Special Education in Plain Language*, 2007) does a nice job highlighting the IEP Team's role in addressing problem behavior in children identified with special needs. They assert that if a child has a good IEP that addresses his or her individual needs and provides the needed assistance for the child to be successful in the classroom, many undesirable behaviors can be avoided. If a child exhibits ongoing behavioral issues then the Team should ask the following questions:

- Is the IEP being implemented?
- Does the current IEP effectively identify all of the child's special needs?
- Is the child receiving all the services needed to learn?
- Is the child's placement a good fit?
- Is it appropriate to conduct a FBA in an effort to help the Team better understand the behavior and develop an appropriate BIP?

The key component to devising an effective Behavior Intervention Plan (BIP) for your child is having a quality Functional Behavior Analysis (FBA) conducted to gain insight into your child's behaviors. An FBA is a behavioral assessment that helps to identify specific triggers and consequences associated with your child's problematic behaviors. FBAs collect and analyze data to help determine the frequency of the negative behavior and the circumstances under which the behavior is likely to occur. All of this information is used to determine what function the misbehavior serves for the child and what may help prevent the behavior from occurring.

This information can then be used to help devise an effective intervention plan. A good behavior plan is individualized and data driven. It will set-up a method to address the undesired behavior, ways in which to build skills that will help reduce the negative conduct, and identify how to reinforce the desired, replacement behavior. BIPs should be evaluated and adjusted to maintain effectiveness on a regular basis. *The BIP must be incorporated into your child's IEP for behaviors that result from his/her disability that impede learning or may violate the school's code of conduct.* When possible and appropriate, the BIP in place at school should be carried over into the home setting to help reinforce the school's efforts and provide consistency for your child.

2. The IEP, Misconduct, and Your Child's Special Needs

Schools are charged with the responsibility of keeping their students, staff, and others safe. Under federal law, children with special needs can be held to the same disciplinary standards and consequences as those of their peers with the exception of long-term

exclusion from education as a result of behaviors caused by the child's identified disability. When developing an IEP, the Team should discuss the problem behaviors that are likely to occur due to their child's disability. Once these behaviors are identified, it should be predetermined whether or not the typical consequences associated with the misconduct are appropriate for your child. All of this information should be written into your child's IEP in order to avoid potentially serious problems in the future. Please remember, if school staff do not raise this issue in the IEP Meeting, you as the parent/guardian, should bring it up for discussion.

Following a student's tenth day of suspension in a single academic year, or when the student's conduct results in a change of placement, the school is required to provide the special education services laid out within the IEP outside the school setting so that the student may continue working toward their IEP goals and receive a Free and Appropriate Public Education (FAPE).

3. Manifest Determination Team Meeting

A Manifest Determination Team meeting must be held before a student can be suspended for more than ten school days in a single academic year. The district, the parent(s), and relevant members of the IEP team participate in the Hearing. The Hearing must be held within ten days with a minimum of five days written notice to the parents. A parent may waive the five-day notification requirement, if they'd like to meet sooner. At the Manifest Determination Hearing, two questions must be answered:

1. Is the student's misconduct a direct result of the district's failure to fully implement the IEP?
2. Does the student's misconduct have a direct and substantial relationship to his/her disability?

If the answer is "yes" to either question then the student's behavior is determined to be a direct manifestation of his/her disability and the following steps must be taken immediately.

- a. If the IEP has not been appropriately implemented the district must take immediate steps to remediate this.
- b. An FBA must be conducted and a BIP created. Or, if a plan already exists, appropriate modifications should be made to that plan.
- c. The student should be immediately returned to their regular placement unless (1) the parent(s) and district agree to an alternative placement, (2) a hearing officer orders a change of placement, or (3) the student has been removed due to "special circumstances" as reviewed in the following section.

If the answer is "no" to both questions then the student's behavior is determined to not be a manifestation of his/her disability and the following steps must be taken.

- a. The relevant disciplinary procedures for the student's specific act of misconduct should be implemented, consistent with the action taken against a peer engaging in similar acts of misbehavior.
- b. FAPE must be reviewed in order to ensure that the student is able to continue with the general education curriculum and progress toward his/her IEP goals for the duration of the disciplinary action.
- c. Appropriate FBA, BIP, or modifications to existing plans should be conducted.

- d. The student should return to his/her placement at completion of the disciplinary action unless (1) the parent(s) and district agree to an alternative placement or (2) the student has been expelled.

4. Removal from Current Placement Due to Certain Conduct

A student may have a change in placement due to behavioral difficulties at any time when agreed upon by the IEP Team and parents; however, when a student's conduct falls within the category of "special circumstances" (i.e., involving weapons, drugs, illegal substances, or serious bodily harm), he or she may be moved to an Interim Alternative Educational Setting (IAES) for a period of up to forty-five days, regardless of the Manifest Determination. The IEP Team will determine what Interim Alternative Educational Setting is appropriate for the student.

G. State & Local Testing

1. MCAS

The Massachusetts Comprehensive Assessment System (MCAS) is the state's student testing program. Tests are given at different grade levels and are based on the Massachusetts Curriculum Frameworks in English Language Arts, Mathematics, Science & Technology/Engineering, History and Social Science. All students in Massachusetts receiving a public education must participate in this statewide assessment.

Both IDEA and the Massachusetts Education Reform Act require that all students participate in MCAS. Historically, it wasn't always considered important for students with learning disabilities to participate in state assessments. It was assumed that special education evaluations were sufficient to determine how well students were progressing. However, special education evaluations don't typically provide information about how students are performing in regards to local and state academic learning standards. Requiring special education students to participate in statewide testing ensures that schools will be held accountable for the achievement of special education students in the same way they are for non-disabled students. By including all students in MCAS, schools are more likely to raise standards and have higher expectations for students with disabilities. They are also more likely to develop new programs and methods of teaching students with diverse learning styles.

2. Options for MCAS Test Taking

Your child's Team, including you, will determine how he/she will participate in the MCAS Assessment. MCAS can be administered in three ways:

- By taking the regular test under routine conditions
- By taking the regular test with special accommodations
- By MCAS Alternate Assessment, i.e., student portfolio

The IEP Team decides in which way a special education student will be tested and documents the reasons for accommodations or alternative testing in the IEP. Generally, the MCAS accommodations used by a student should be similar to those accommodations the student uses during regular classroom instruction and testing.

Note: Only those accommodations identified in a student's IEP can be offered to the student during MCAS administration.

The MCAS options are explained in more detail below. For additional information about MCAS participation, available accommodations and alternate assessments, please refer to the DOE publication titled, "Requirements for the Participation of Students with Disabilities: A Guide for Educators and Parents," available on the DOE website at: www.doe.mass.edu/mcas/parents.html.

3. Which Students Qualify for MCAS Test Accommodations

Students with disabilities served by an IEP or 504 Plan may be eligible for MCAS test accommodations in keeping with their IEP or 504 Plan. The use of accommodations is based on individual student needs once the following criteria are met:

- The student has a documented disability
- The student routinely uses the accommodation(s) during classroom teaching and tests
- The student needs the accommodation to participate in statewide testing
- The accommodation is listed in the MA DESE's "Requirements for the Participation of Students with Disabilities in MCAS" publication
- When a nonstandard accommodation is required for the student to participate in MCAS, the student meets the eligibility requirements for nonstandard accommodations set forth in the MA DESE's "Requirements for the Participation of Students with Disabilities in MCAS" publication

4. Possible Standard MCAS Test Accommodations

A standard accommodation is a change in the normal test taking conditions that does not alter what the test is intended to measure. Examples of standard accommodations include:

- Frequent breaks
- Specific time of day
- Small group administration
- Administration in a separate setting
- Individual vs. group test administration
- Administration in a specified area
- Administration by a familiar adult
- Use of noise buffers
- Use of magnifying equipment or overlays
- Administrator clarifies general test directions
- Use of large-print MCAS test
- Use of Braille MCAS test
- Use of a place marker
- Tracking test items
- Use of amplification equipment
- Administrator reads test
- Administrator signs test
- Use of an electronic text reader
- Use of a scribe
- Use of organizer, checklist, reference sheet or abacus
- Student signs or reads test aloud
- Monitor placement of test responses
- Student types responses
- Student records answers in test booklet

5. Possible Nonstandard MCAS Test Accommodations

A nonstandard accommodation is one that changes the way the MCAS test is presented or the way a student responds to test questions and alters a portion of what the test is intended to measure. Examples of nonstandard MCAS accommodations include:

- Test administrator reads ELA Reading Comprehension test aloud
- Test administrator signs ELA Reading Comprehension test for deaf or hard of hearing student
- Student uses electronic text reader for the ELA Reading Comprehension test
- Student dictates ELA Composition to scribe
- Student uses calculator or math tables on test
- Student uses spell or grammar checking function of word processor on ELA Composition

6. MCAS Alternate Assessment

A very small number of students (2% or less) may be unable to take standard MCAS tests even with accommodations due to the nature and severity of their disability. These students will be designated by the Team to participate in the MCAS Alternate Assessment, which is a portfolio of the child's accomplishments collected throughout the year by the child's teacher. The portfolio must document how well the child has demonstrated his/her knowledge and skills related to the learning standards in the Massachusetts Curriculum Frameworks in the areas assessed by the standard MCAS test. Secondary school students who pass the Alternate MCAS will be eligible for a standard diploma.

7. Understanding Your Child's MCAS Scores

Students are tested in the spring of each year and parents receive the test results in the fall of the following year. The MCAS report provided by the DESE includes two different types of complementary student performance data – achievement data and student growth data. The achievement data shows how well your child has mastered the grade-level academic standards identified in the Massachusetts Curriculum Frameworks. While the student growth data shows how much your child has grown academically that year in relation to a similarly achieving peer group across the state.

Achievement Scores

Each student receives a score of Advanced/Above Proficient, Proficient, Needs Improvement, or Warning/Failure in each MCAS subject area tested. Currently in 2011 a student must score "Needs Improvement" or better on the tenth grade English and Math tests to graduate from high school. Note: in 2013 and beyond a student will need to score "Proficient" or better on required MCAS tests to graduate from high school.

Student MCAS performance also has ramifications for schools and districts. The Federal "No Child Left Behind" law imposes consequences for districts if they: 1) fail to maintain a high standard of achievement among all students as well as specific subgroups of students (including special education students) or 2) show a lack of adequate yearly progress towards established achievement standards for all or certain subgroups of students. The sanctions imposed by the government intensify over time if a school or district doesn't improve their student performance in subsequent years.

Student Growth Percentile

In addition to achievement scores each student also receives a Student Growth Percentile (SGP) score for English Language Arts (ELA) and Mathematics. SGP

measures how much progress each student makes annually relative to other students statewide with similar MCAS score histories. Student growth percentiles range from 1 to 99, where higher numbers represent higher growth and lower numbers represent lower growth. This measurement tool works independently of MCAS achievement levels. Therefore, all students, no matter what proficiency scores they earned on past MCAS tests, have an equal opportunity to demonstrate growth at any one of the 99 percentile levels on the next year's test. Growth percentiles are calculated in ELA and Mathematics for students in grades 4 through 8 and for grade 10. The DESE considers an SGP score of 40-60 to represent typical annual student growth. SGP scores below 40 indicate lower than expected student growth and scores above 60 indicate higher than average student growth.

Student Growth Percentiles are a very useful metric and provide feedback not only on student progress, but also on the effectiveness of teachers and educational programs. The AB SpEd PAC encourages parents to become familiar with this metric and anticipates that it will become more important and widely used in the coming years. Note: Over the last several years we have completed detailed MCAS analyses for the Acton Public and Acton-Boxborough Regional school districts and compared our districts' performance with other comparable suburban school districts. The results of these analyses can be found on the AB SpEd PAC website at www.abspedpac.org.

H. Measuring Student Progress

1. Grades

All students are evaluated using the grading method employed by the child's individual school. Methods vary from building to building across the school district. Elementary students enrolled in McCarthy-Towne, Gates, Conant, and Douglas receive report cards with letter grades. Merriam students participate in portfolio assessments and end of the year assessments. Students at R.J. Grey Junior High are issued report cards with letter grades in all required subject areas on a trimester schedule while students at ABRHS receive report cards with letter grades quarterly. At both the Junior High and High School, exploratory subjects are taken as Pass/Fail courses; i.e., no letter grade is given. Grades and portfolio assessments provide parents with information about how their child is progressing in the regular education curriculum. The Team should discuss the grading/evaluation system while looking at specially designed instruction options during the IEP Team meeting.

2. Progress Reports

In addition to grades all special education students receive a special education progress report at the same interval that schools issue report cards or other school-wide assessments. Each progress report allows parents to check on their child's progress towards annual IEP goals at set intervals throughout the school year. If your child is not making expected progress towards his/her goals, you should speak with your child's special education teacher or ask for a Team meeting to discuss whether changes to the IEP are necessary to better support your child's special needs. Any change to the IEP must be agreed to by the parent/guardian. The district cannot make any changes to your child's current IEP without first notifying you and getting your written consent.

3. Current Schedule for Report Cards & Progress Reports

The Acton Public and Acton-Boxborough Regional Schools currently send out report cards and student progress reports on the following schedule. However, this may change over time.

- Merriam - January and June
- McCarthy-Towne - January and June
- Gates - December, March, and June
- Conant - January and June
- Douglas - January, April, and June
- R.J. Grey Junior High - December, April, and June
- Acton-Boxborough Regional High School - November, January/February, April, and June

In addition to progress reports the schools complete a Summary of Student Performance for students who are graduating or turning twenty-two years old. Included in this report is a summary of the student's academic achievements and functional performance. The report also includes suggestions as to how to assist your child in reaching his/her post-secondary goals.

I. Transition Planning & Services

1. Tips for Successful Transitions Within the School District

Students go through a number of transitions during their academic careers. The school district works very hard to make these transitions as smooth as possible for children and their families. Here are some general tips for dealing with a program or grade change:

A. Find out as much as you can about the new program

- What services will be provided and how frequently?
- Who will be providing the services?
- Will services be provided in the classroom or in a separate location?
- If services will be provided outside of the classroom, what will your child's regular education class be doing during the time that he/she is pulled out of class? Ensure that the regular education instruction your child misses is appropriate.

B. Observe the new program

- As a parent/guardian ask to observe the new program and meet the staff
- Schedule a time for your child to visit the new program and meet the staff
- Help the student transition by drawing connections between new program staff and people your child is familiar with who perform the same role in their current program
- Talk with you child about the upcoming change in a positive and supportive manner

C. Establish a communication mechanism that allows you to get regular updates on your child's transition into the new program. An example of this might be setting up a Team meeting three or four weeks into the transition period to discuss your child's adjustment or implementing a home-school communication log during the transition period so you receive more frequent feedback from staff working with your child.

2. Important Student Transitions

A. Early Intervention to Preschool – At 2.6 years of age Early Intervention refers students receiving services to the Acton Public Schools. The Early Childhood Coordinator of the Acton Public Schools then schedules a transition meeting with parents/guardians. At this meeting the district explains the Initial Evaluation process to families. The Initial Evaluation takes place prior to your child's third birthday. At the Initial Evaluation meeting the Team (including parents) will determine whether or not your child is eligible to receive special education services in the Acton Public School system. If eligible, together the Team will write an Individualized Education Plan (IEP) and determine an appropriate placement for your child. If your child is found eligible for special education services, those services will begin on your child's third birthday. As children turn three throughout the school year they will move into Preschool. If attending the APS Preschool, an orientation visit will occur prior to the child's first day. The APS Preschool sends a welcome letter to all enrolled families and offers an orientation for all students and families. In addition, the Preschool PTO

sponsors a picnic at one of the local Acton playgrounds to provide an opportunity for parents and children to connect with one another early in the school year.

B. Preschool to Kindergarten – In Acton, parents have a choice of five different elementary schools for their children – Conant, Gates, Merriam, McCarthy-Towne and Douglas. Each school has slightly different teaching philosophies and emphases within their curriculum. Which school each child attends is determined by a lottery that is held in May. However, students on IEPs are generally placed in the elementary school that can best support their child's individual needs. The schools host multiple Kindergarten Tours for the parents of incoming students. We suggest you attend an Open House and tour of each school so that you can decide which elementary school best suits your child's learning needs as well as your family's educational style. Students receive an excellent education at each of the district's five schools, so it really comes down to personal choice and your child's individual needs.

In December – The Coordinator of Early Childhood Services arranges a Kindergarten Transition Meeting/Information Session for all parents of children with special needs whose children are age eligible to enter Kindergarten. The Early Childhood Coordinator, Elementary Special Education Chairperson and at least one of the Elementary School Principals attend this meeting. They discuss the enrollment process and describe the special education programs and services available in the district's elementary schools. This meeting precedes the broader, district-wide meeting about Kindergarten registration and lottery, which takes place in January of each year.

Prior to Kindergarten Registration in March – Individual Team meetings are held for each student to determine the student's educational needs, write an IEP and determine Kindergarten placement. The decision to include Elementary special education staff is currently made on an individual basis. *Note: All families must register their children for Kindergarten in March.*

In May and June – Preschool staff will provide information to Elementary specialists and clinicians who will be working with your child the following year. In addition, parents of resource room students will be invited to visit the Elementary program and meet resource room staff during the spring. Preschool staff will provide information to Elementary specialists and clinicians who will be working with your child the following year. In addition, parents of resource room students are invited to visit the Elementary program and meet resource room staff during the spring. In

In August and September – In August each Kindergarten teacher will send a personalized letter home to welcome your child to Kindergarten. In late August or September the elementary schools will each hold a Kindergarten orientation and/or Back to School Night for all students, which includes regular and special education students. Finally, in September the school conducts kindergarten screening of each child to identify students who may have special learning needs.

C. Grade-to-Grade Progression – Grade level teams develop class lists for the subsequent year. Prior to creating class lists, the special education staff meets to provide input on individual student's placements. Input regarding where to place students is based on such factors as, groupings for instruction or therapy, scheduling needs, paraprofessional support, and social and/or behavioral considerations. Current classroom teachers pass IEPs along to receiving teachers and special education liaisons check in early in the year to ensure that teachers have current IEPs for all of their students. Additionally, special educators meet with receiving teachers to provide brief overviews of students to help teachers plan for and work effectively with their new students.

D. Grade 6 to Junior High School – Elementary special educators share information about students on IEPs with Junior High special educators midway through each student's sixth grade year. Sharing information about rising seventh graders allows Junior High staff to begin placing students on appropriate caseload lists.

In January, February, March, and April – RJ Grey Administration and Faculty hold Parent Forums for current 6th grade parents to discuss such topics as Adolescent Development, Haggling Over Homework, School Discipline, and Stress Management.

In February – Elementary Special Educators from Acton and Boxborough meet with Junior High Special Educators to discuss the needs of the incoming 7th graders. RJ Grey Special Educators use this time to describe junior high services delivery, how the schedule interfaces with services, and helpful hints regarding the curriculum and self-advocacy. Through selected observation and discussions, dialogue between junior high and elementary staff and clinicians occur.

In April – RJ Grey Administrators and current junior high school students visit the 6th graders at each elementary school and distribute 7th Grade registration forms. Then RJ Grey Administrators and Faculty present a Parent Information meeting for all 6th grade parents to discuss such topics as curriculum, scheduling, and registration. RJ Grey Administrators offer two open houses for 6th grade parents where administrators answer questions and current students provide school tours.

January through June – Individual transition meetings occur with parents of special education students, the elementary school Team, and *sometimes* representative(s) from the junior high school to revise the student's IEP for junior high school. The decision to include Junior High staff is currently made on an individual basis.

In February-March – The parents of 6th grade special education students meet with Junior High School Administrators and Special Educators to discuss the special education programs available at RJ Grey Junior High School.

In June – there is a 6th Grade Social and Parent Information Session held at RJ Grey Junior High School.

In August – Prior to school beginning the school posts student Team placements by ID number. *Some* 6th grade special education students are invited to spend two days at RJ Grey Junior High School to ease the transition to junior high prior to the beginning of the school year. This program is run by special education staff and allows students to spend two days at RJ Grey Junior High School prior to the beginning of the school year to learn how to use a combination lock, follow a mock schedule to individual classrooms, and promote understanding and independence. Pupil Services believes that only a small number of students require this opportunity in order to make a smooth transition to Junior High School. However, you are welcome to bring your children to R. J. Grey on your own to help them become familiar with the school at any time. Just contact the main office to let them know when you would like to come visit the school

Parents/guardians receive mailings regarding the timing of open houses, tours and informational meetings at the Junior High school. Depending on student needs Junior High staff may observe students in their elementary school and/or attend IEP Meetings to prepare for the transition.

In September – 7th Graders start on the 1st day of school while the 8th Graders start on the 2nd day of school. This allows the 7th graders to have the building to themselves on the 1st day of school as they find their way from class to class.

E. Junior High to Senior High School – Junior High special educators share information about students on IEPs with Senior High special educators midway through students' eighth grade year. Sharing information about rising high school students allows Senior High staff to begin placing students on appropriate caseload lists.

January through June – Individual transition meetings occur with parents of special education students, the junior high school Team, and *sometimes* representative(s) from the high school to revise the student's IEP for high school. The decision to include high school staff is currently made on an individual basis.

February – R.J. Grey Special Educators, specialists and clinicians meet with ABRHS staff to discuss the needs of the incoming 8th graders. The ABRHS staff uses this time to describe high school services delivery, how the schedule interfaces with services, and helpful hints regarding the curriculum and self-advocacy. Through selected observation and discussions, dialogue between high school and junior high staff and clinicians occur.

In March – The high school has an 8th grade Parent's Night to introduce parents to the high school, provide information about programming and answer any questions families may have.

In March-May – There is a meeting for parents at the high school run by the lead Special Educator to discuss the special education services available at the high school. This meeting involves a general discussion of services followed by questions and answers

In August – *Some* 8th grade special education students are invited to spend one or two days at ABRHS to ease the transition into high school prior to the beginning of the school year. This program is run by special education staff and allows students to spend a day or two at the high school prior to the beginning of the school year to learn their way around the building and promote understanding and independence. Pupil Services believes that only a small number of students require this opportunity in order to make a smooth transition to high school. However, you are welcome to bring your children to ABRHS on your own to help them become familiar with the school at any time. Just contact the main office to let them know when you would like to come visit the school.

In September – 9th Graders start on the 1st day of school while the 10th, 11th and 12th Graders start on the 2nd day of school. This allows the 9th graders to have the building to themselves on the 1st day of school as they find their way from class to class. The school shares its expectations for students, shows students where their lockers are, provides each student a copy of their class schedule, answers questions and provides tours of the building.

F. Moving Out of the District – When families move to another school district, they must register their child in the new community. Registration with another school district initiates a request for student records from the new school district. At that juncture the Acton or Acton-Boxborough Regional School district will send the new school district a complete educational record for the student. The special education department in Acton or Acton-Boxborough Regional School district will only retain a copy of the student's current IEP and most recent evaluation packet.

G. Transfer To or From an Out-of-District Placement – When the Team determines that a student requires an out-of-district (OOD) placement or is ready to transition back into the public schools from an OOD placement the Acton-Boxborough Out-of-district Coordinator will serve as the liaison for that student between our school district and the student's out-of-district placement.

Moving to an OOD Placement

For students moving from the public schools to an OOD placement the Team will propose and refer families to various out-of-district programs/placements that meet the student's individual needs. Families will speak with administrators and observe programs at the various proposed placements. Together with school staff they will determine the most appropriate placement for their child. Out-of-district (OOD) options may include:

- Self-contained classes within public school buildings, which are offered by educational Collaboratives such as the Concord Area Special Education (CASE) Collaborative in which our district participates
- Private, approved day schools
- Private, approved residential schools
- 45 day stabilization programs
- Home or hospital programs

Returning From an OOD Placement

In order to provide students with a free and appropriate public education in the least restrictive environment the public schools, via IEP Team meeting discussions, regularly evaluate whether or not an OOD student is able to return to the public school system to complete their education. When the Team determines that a child can be successful in the public school environment then a specific contact person is identified to represent the out-of-district school and a specific administrator and/or counselor is identified at the receiving in-district school. These individuals along with the Out-of-District Coordinator and parents will create a reentry program for the student. At the high school level the Team will determine 1-2 classes for the student to initially attend at the regional high school. Student performance will be monitored under the coordinated efforts of school administrators, counselors and teachers at ABRHS, as well as the OOD Coordinator and the designated OOD contact via email, phone, progress meetings and Team meetings.

3. Transition Planning for Post High School Education or Employment*

IDEA requires that parents and students be involved in all aspects of transition planning and decision-making. Students are central to the process of transition planning and any rights that parents have flow from the right of the student to receive a Free Appropriate Public Education (FAPE). As students grow older, their participation in the planning of their own special education services becomes more active, including participating on the Team by age 14 (or younger if appropriate) and the transferring of rights from parent to student when he/she reaches the age of majority (age 18). Unless there has been court action giving guardianship to another adult, at 18 years of age students are considered adults and competent to make their own decisions, regardless of the severity of their disability – this includes decisions in all special education matters. The Massachusetts IEP form offers students age 18 and older the opportunity to delegate responsibility, if they wish. Parents and students must be notified about the transfer of rights from parent to student at least one year before the student turns 18. When the student turns 18, he/she has full authority to consent to, or refuse, special education services. When students reach the age of majority, parents continue to have the right to receive all written notices and to have access to the student's school records. Note: guardianship is complex, so we recommend that anyone questioning their child's need for a guardian consult with an attorney.

Key Elements that a Good Transition Plan Should Include

The transition plan should reflect the student's strengths, choices, interests, and needs in the areas of education and training, employment, adult living arrangements, and community participation. Beginning at age 14, the student's IEP should contain a statement of the student's transition service needs that focuses on the student's course of study, including academic courses, technical training and/or employment preparation. When discussing annual goals and services for a student, the IEP Team must determine what instruction and education experiences will help the student prepare for the transition from high school to adult life. For example, if a student's transition goal is to secure a job, a transition service might be enrolling in a career development class to explore career options and specific jobs related to that career. A statement of transition service needs should relate directly to the student's goals after high school and show how planned activities are linked to these goals.

Team Participation of Other Service Agencies

The student's IEP should include any needed Transition services from outside agencies, such as vocational rehabilitation, county services, and postsecondary programs. Adult agencies whose services link school experiences with employment, future education or training, and independent living opportunities should be invited to IEP transition meetings. These personnel could include representatives from residential facilities, mental health workers, county case managers, vocational rehabilitation counselors, or past or current employers. This is a critical component of transition planning. Many public and private agencies that offer adult services have eligibility criteria and waiting lists. The procedures used in each adult service system differ from school procedures. Some services from these agencies can begin before the student graduates. A smooth transition to adult services is more likely to occur if representatives from adult agencies are included in the transition IEP as early as possible.

The Difference Between Transition Planning at Age 14 and at Age 16

At age 14 transition planning must begin. The IEP Team should develop student's post-school goals and identify transition service needs. These needs may include a course of study and a year-by-year plan to achieve goals after graduation. The IEP Team must determine what instruction and educational experiences will help the student prepare for transition from high school to post-school life.

At age 16 the IEP Vision section should include a statement of post-school vision. By age 16, the needed transition services must be implemented. Services could include instruction and related services, community experiences, vocational evaluation, employment, and other activities involved in adult living. A statement of interagency responsibilities should be included as well as needed links to other agency services. The IEP Team should monitor the student's high school program to be sure the student completes all graduation requirements that are identified as appropriate in the his/her IEP.

Special Factors for the IEP Team to Consider

- Behavior that impedes learning – In the case of a student whose behavior interferes with his/her learning or the learning of others consider strategies and supports, including positive behavioral interventions to address that behavior.
- Limited English proficiency – In the case of a student with limited English proficiency, consider the language needs of the child as those needs relate to his/her IEP.
- Braille needs – In the case of a student who is blind or visually impaired provide for instruction in Braille unless the IEP Team determines that it is not appropriate for him/her.
- Communication needs – Consider the communication needs of the student and in the case of a child who is deaf or hard of hearing consider the child's language and communication needs and opportunities for communication with others, along with the full range of needs.

- Assistive technology – Consider whether the student requires assistive technology devices and services for successful transition to post-school activities.

4. Aging Out of Special Education Services*

Graduating with a regular high school diploma and/or attaining the age of 22 renders a student no longer eligible for special education services, which is why it is important for the Team to begin planning early to ensure that each student has the necessary skills to succeed independently in post-school life. The school is required to inform you at least one year before they anticipate your child will graduate with a regular high school diploma. In addition, Chapter 688 referrals should be made two years before a student graduates or turns 22.

* The information in sections 3 and 4 was drawn from a May 2002 Parent Brief created by the National Center on Secondary Education (NCSET) and the PACER Center.

J. Student Records

The Family Education Rights and Privacy Act (FERPA) is a federal statute protecting the civil rights of students and their parents. In addition, the state of Massachusetts has its own, more conservative laws and regulations regarding student records. Federal, state, and local laws and policies all play a role in guiding the regulation of student records in the Acton Public and Acton-Boxborough Regional School Districts.

1. Parent/Student Rights

Below is a summary of the rights, with respect to educational records, afforded to parents and eligible students:

- The **right to access** the student's education record by submitting a request to the building principal.
- The **right to request** an amendment of the record by submitting a request to the building principal.
- The **right to consent** to disclosures of personally identifiable information contained in the record.

2. Student Record Content

The student record includes:

- Health records
- Special education records
- The Cumulative record (the student record that follows a child throughout his/her school career)

3. Individuals Who Can Access Student Records Without Consent

Who can access the record without written consent?

- Parents/or legal guardians
- School personnel with a legitimate educational need to review the record in order to meet job responsibilities
- Student, at least fourteen years-old or in at least the ninth grade
- Office staff who maintain the record

4. Student Directory Information

The Acton-Boxborough Public Schools has designated the following information as "directory information." This information is generally not considered harmful if released and may be released to others without parent consent (e.g., yearbook publisher, class ring manufacturer, military recruiters, etc.).

A. For **preschool** and elementary students the following is considered "directory information:"

- Name
- Address
- Telephone number
- Date of birth
- Grade
- Classroom assignment

B. For middle and high school students the following is considered "directory information:"

- Name
- Address
- Telephone number
- Date of birth
- Graduating class
- Team/class assignment
- Participation in officially recognized activities or sports
- Honors and awards

5. Exceptions for Student Record Release Without Parent Consent

Situations in which *parental/guardian consent is not needed* for release of the entire student record:

- When a **current** Acton or Acton-Boxborough student is seeking or intending to enrol in another school the student's complete record may be forwarded to the new school without consent.
- A school official within the district who has a legitimate interest in reviewing the student's records may do so without consent if necessary to fulfil his/her job responsibilities.

6. Non-Custodial Parent Access to the Student Record

The process for a non-custodial parent who is requesting access to a student's education record is as follows:

- Non-custodial parents must submit a written request for the record to the building principal.
- The school must immediately notify the custodial parent by certified and first-class mail, in English and the primary language of the custodial parent. The custodial parent will be informed that the request has been made by the non-custodial parent and that the school will release the requested information after twenty-one days unless the custodial parent provides the principal with documentation that the non-custodial parent is not eligible to gain access to the record (based on factors set forth in Massachusetts statute and regulations).
- In the absence of such documentation, the non-custodial parent will be provided access to the requested student record. The school must delete all electronic and postal addresses and telephone numbers of the custodial parent prior to granting access. In addition, the records released to a non-custodial parent must be marked to indicate that the information may not be used to enrol the student in another school.
- If the school receives a subsequent court order denying access to the non-custodial parent, the school must notify that parent and stop providing access to all student record information.

K. Home, Hospital or ELL Instruction

1. Home or Hospital Instruction for Special Education Students

The school must arrange for educational services in the home or hospital setting upon a doctor's order that the student must remain out of school for medical reasons for not less than fourteen days or if the doctor determines that the student is likely to be out of school for more than sixty days in a given school year due to medical need. A TEAM meeting is scheduled within ten school days to determine evaluation needs and to develop or amend an IEP. Method of service provision is determined by the school district and may be delivered through 1) district employees, 2) contracting the hospital, 3) contracting another school district or 4) contracting a private agency. The home/hospital instruction is to be the same academic content as the regular school-based program and coordinates the instructional content and student progress with the school. The school will, at minimum, provide the instruction that is necessary to help the student keep up with coursework and minimize educational loss.

2. English Language Education (ELE) for Special Education Students

English Language Learners (ELL) or Limited English Proficient (LEP) students are students whose native language is something other than English and who are currently unable to complete standard coursework in English. ELL students are identified by the school district. The district must follow state and federal regulations when devising educational programming for these students. When considering special education eligibility for ELL students, staff knowledgeable in second language acquisition should be involved. Lack of English proficiency alone is not a basis for a disability finding. When an ELL student is identified as a student with special education needs that are met through an IEP or 504, the district must provide language services as stated in the IEP/504. For instance, if it is documented in the IEP that an individual requires content instruction delivered in their native language, the school is required to do so. All documents sent home are required to be translated into the parents' native language and an interpreter fluent in the native language must be present for all educational planning meetings where this service is necessary for the parent to participate. All students identified as ELL have the right to expect the following:

- Instruction in English by a certified English as a Second Language (ESL) instructor, ensuring that the student learns to speak, listen, write, and read in English.
- Access to the same curriculum as other students as laid out by the Massachusetts State Curriculum Frameworks and the ABRSD.
- Educational instruction taught by a classroom teacher who is trained in the content area and certified to teach students who are learning English.
- Each year ELL students participate in the Massachusetts English Proficiency Assessment (MEPA) and the Massachusetts English Language Assessment-Oral (MELA-O) to assess his/her progress in learning the English Language. Parents/guardians will be informed of the results.
- The opportunity to receive academic support services (e.g., counselling) in their native language.
- Access to the same extracurricular activities as their peers.

- Continued monitoring of students formerly identified as ELL for two years with provision of language support services as needed.

L. Parent Rights & Dispute Resolution

1. Notice of Procedural Safeguards

Both parents and children have rights afforded to them by the federal and state special education laws. The procedural safeguards are due process rights that protect against discrimination and ensure parent involvement in the special education process. Procedural safeguards relate to many aspects of the special education process including eligibility, evaluations, IEP development, disciplinary actions against students with disabilities, placement, and the provision of special education services.

It is important that you are able to understand your rights as a parent in order to be the best advocate for your child. Please ask school personnel or contact ABSpEd PAC if you would like to review the Notice of Procedural Safeguards document with someone. Although it is essential to understand, the procedural safeguards are sometimes written in legal terms that can be confusing and overwhelming.

Below is a brief listing of some procedural safeguards. For a comprehensive list and descriptions please refer to your copy of the Notice of Parents Rights Brochure. These brochures are issued to parents whenever an initial request for evaluation is made and at other times during the IEP process. A copy can also be requested from Pupil Services at any time.

- a. Written notice: The school must provide written notice before they conduct an evaluation or reevaluation, develop an IEP, or change in placement.
- b. Parental consent: Informed parental consent must be obtained before an evaluation is conducted and before initial education services are begun.
- c. Access to educational records: You have the right to review your child's educational records at any time.
- d. Due process hearing: You have the right to a formal legal procedure if you are unable to settle a disagreement with the school regarding your child's educational programming.
- e. Mediation: An intermediary step offered to help resolve disputes between parents and school districts before engaging in a costly and adversarial due process hearing.
- f. Timelines: Examples include the completion of the evaluation within thirty school days from when you provided written consent to the school; the Team must make a special education eligibility determination and the school must provide parents with the proposed IEP within forty-five days of receiving your written consent to evaluate; the parent must accept or reject a proposed IEP within thirty days of receipt.
- g. Non-English speaking: If English is not your primary language, an interpreter must be made available for educational meetings, written documents must be translated into your native language. Accommodations for those who cannot read or have a visual or hearing impairment must also be made.

Any rights that parents have stem from the right of the student to receive a Free and Appropriate Public Education. As students grow older, their participation in the planning for the special education services that they receive becomes more active. For instance, by

age fourteen students participate as members of the Team followed by the transfer for rights from the parent to the student at eighteen years of age (unless the courts have granted guardianship to another adult). It is recommended that anyone questioning the need for a guardian for their adult child consult an attorney. Parents continue to have the right to educational records and written notices after the child has turned eighteen; however, the student has the right to accept or decline services and is required to sign off on the proposed IEP. It cannot be assumed that an individual's IEP is acceptable; therefore, at the time of a student's eighteenth birthday, the IEP must be consented to by the adult student.

2. Dispute Resolution & Special Education Appeals

It is important to discuss your concerns and areas of disagreement with the school before entering into a more formal dispute resolution process. This can often be the quickest and easiest way to solve a disagreement. If you and your child's IEP Team are unable to reach agreement, schedule a meeting with your school's Special Education Coordinator and/or the Director of Pupil Services to discuss your concerns. Go to the district's website to find contact information for these individuals at:

www.ab.mec.edu/departments/pupilservices/psstaff.shtml. If you and the school district are unable to come to agreement following those conversations, you have the right to disagree with the school's decisions regarding your child's:

- Special education eligibility
- Special education evaluation
- Manifestation determination
- Individualized Education Program (IEP) and related services
- Educational placement

If you disagree with the school's decision regarding special education placement or services for your child, you have the right to take any of the following steps to settle these disputed issues on your child's behalf.

1. Meet with the special education administrator at your school and/or the district's Director of Pupil Services in an attempt to resolve your concerns.
2. File a written complaint with Program Quality Assurance (PQA) at the Department of Elementary and Secondary Education (DESE) if you believe there has been a violation of state or federal education law. In Massachusetts the office of Program Quality Assurance administers the state's Problem Resolution System. A PQA representative will review your complaint to determine if education laws and regulations are being followed. After reviewing information provided by the parent and school, PQA will issue a letter explaining their findings and any issues of non-compliance that need to be corrected. Filing a complaint with PQA does not preclude you from using other methods of problem resolution like meeting with school administrators, initiating mediation or a due process hearing.
3. Request Mediation through the Bureau of Special Education Appeals (BSEA). Mediation is a voluntary and informal process moderated by a neutral third party where you and the school meet to talk openly about the areas in which you disagree to try to come to agreement on your child's educational needs.
4. Request an expedited Due Process Hearing through the Bureau of Special Education Appeals (BSEA). This is a formal legal process in which you and the

district present your case to an impartial Hearing Officer for a written binding decision regarding the student's educational needs. This is a fairly complex legal proceeding and averages three to five days in length. As part of the Due Process procedure the district must call a Resolution Meeting within 15 days of receiving notice that a parent/guardian has filed a Due Process request. If both the school and parent decide to waive the resolution session in writing, then the parties may proceed directly to a due process hearing.

Tip: If you are unable to resolve your concerns independently with school staff, you may want to find a Special Education Advocate who can assist you in making the case for your child's needs. Special Education Advocates have a lot of experience working with school districts on these types of issues and a solid knowledge of special education law. They may be hired privately or available at no cost to those with limited financial means. If you decide to proceed to a formal Hearing, it is recommended that you hire a Special Education Lawyer to assist you in this complex legal proceeding.

Mediation

Mediation is a service provided by a neutral individual who is trained in special education law and negotiation strategies. The mediator will facilitate conversation between you and the school district on unresolved issues. All discussions during the mediation are confidential and nothing said by either party can be used later in a formal hearing or court proceeding. If an agreement is reached in mediation, it is put in writing, signed by both parties and enforceable by law.

Due Process Hearing

Within fifteen days of receiving notice from the Department of Elementary and Secondary Schools (DESE) that a parent has made an official hearing request to the BSEA, the district must set up a resolution meeting with the parent and relevant members of the IEP TEAM, including a school representative who has authority to make decisions on the school's behalf. If the dispute is resolved at the resolution session, the parents and the district will sign a legally binding agreement, enforceable in court. Either party may void this agreement within three days of the signing. If the participating parties do not agree on a course of action through either the mediation process or the resolution session then the case will move forward to a due process hearing. A Hearing Officer will make a determination regarding the complaint within ten days of the hearing. The Hearing Officer's decision may only be appealed through state or federal court.

M. List of Resources

Independent Organizations

1. Federation for Children with Special Needs
Ph: (800) 331-0688
TTY: (617) 236-7210
Website: www.fcsn.org
Address: 1135 Tremont Street, Ste. 420
Boston, MA 02120
2. Disability Law Center
Ph: (800) 872-9992
Voice/TTY: (617) 723-8455
Website: www.dlc-ma.org
Address: 11 Beacon Street, Ste 925
Boston, MA 02108
3. Family Ties
MA Department of Health
Ph: (508) 947-1231
Website: www.massfamilyties.org
Address: 109 Island Road
Lakeville, MA 02347
4. Massachusetts ARC
Ph: (781) 891-6270
Website: www.arcmass.org
Address: 217 South Street
Waltham, MA 02453
5. Minuteman ARC
Ph: (978) 287-7900
Website: www.minutemanarc.org
Address: 1269 Main Street
Concord, MA 01742
6. Massachusetts Advocacy Center
Ph: (617) 357-8431
TTY: (617) 357-8434
Website: www.massfamilyties.org
Address: 109 Island Road
Lakeville, MA 02347
7. MassPAC
Ph: (800) 331-0688
Voice/TTY: (617) 236-7210
Website: www.masspac.org
Address: 1135 Tremont Street, Ste. 420
Boston, MA 02120
8. Parent Professional Advocacy League
Ph: (617) 227-2925
Website: www.ppal.net
Address: 15 Court Street, Ste. 1060
Boston, MA 02108
9. Parents for Residential Reform
Ph: (800) 672-7084
Voice/TTY: (617) 236-7210
Website: www.pfr.org
Address: 1135 Tremont Street, Ste. 420
Boston, MA 02120
10. Volunteer Lawyers Project
Ph: (617) 423-0648
TTY: (617) 338-6790
Website: www.ppal.net
Address: 29 Temple Place, 3rd Flr.
Boston, MA 02111
11. Asperger's Association of New England (AANE)
Ph: (617) 393-3824
Website: www.aane.org
Address: 85 Main Street, Ste. 101
Watertown, MA 02472
12. Wrightslaw
Special Education Law & Advocacy
Website: www.wrightslaw.com
13. National Center for Learning Disabilities (NCLD)
Website: www.nclld.org

Government Agencies

1. MA Dept. of Elementary & Secondary Education
Ph: (781) 338-3000
Bureau of Special Education Appeals
Ph: (781) 338-6400
Program Quality Assurance
Ph: (781) 338-3700
Website: www.doe.mass.edu/sped
Address: 350 Main Street
Malden, MA 02148
2. Bureau of Transitional Planning
Ph: (617) 727-7600
Office of Health & Human Services
Address: 1 Ashburton Place, Room 1109
Boston, MA 02108
3. MA Rehabilitation Commission
Ph: (617) 204-3730
Office of Health & Human Services
Address: Fort Point Place
27-43 Wormwood Street
Boston, MA 02210
4. MA Commission for the Blind
Ph: (800) 392-6450
TTY: (800) 392-6556
Office of Health & Human Services
Address: 88 Kingston Street
Boston, MA 02111
5. MA Commission for Deaf & Hard of Hearing
Ph: (800) 882-1155
TTY: (800) 530-7570
Office of Health & Human Services
Address: 210 South Street, 5th Floor
Street
Boston, MA 02111
6. MA Department of Developmental Services
Ph: (617) 727-5608
TTY: (617) 727- 9866
Office of Health & Human Services
Address: 160 North Washington
Street
Boston, MA 02114
7. MA Department of Mental Health Assistance
Ph: (800) 221-0053
Office of Health & Human Services
Address: 25 Staniford Street
Boston, MA 02114
8. MA Department of Transitional Assistance
Ph: (617) 348-8500
TTY: (617) 348-5599
Office of Health & Human Services
Address: 600 Washington Street
Boston, MA 02111
9. MA Department of Public Health
Ph: (617) 624-6000
TTY: (617) 624-6001
Office of Health & Human Services
Address: 250 Washington Street
Boston, MA 02108
10. MA Department of Children & Families
Ph: (617) 748-2000
TTY: (617) 348-5599
Office of Health & Human Services
Address: 24 Farnsworth Street
Boston, MA 02108
11. U.S. Office for Civil Rights
U.S. Dept. of Education
Ph: (617) 223-9662
Website: www2.ed.gov/about/offices/list/ocr/index.html
Address: J.W. McCormack P.O.C.H., Room 707
Boston, MA 02109
For American Disabilities Act & Section 504 complaints

N. Glossary of Special Education Terms

A

Ability Tests

Standardized tests used to evaluate a student's performance in areas such as cognitive, psychomotor, or physical functioning.

Accommodations

Accommodations are modifications that are typically provided by general educators within the general education environment. They can be a service, provision, or adaptation to meet a specific need so the student can successfully demonstrate learning. Examples of testing accommodations include variations in scheduling, setting, equipment, and presentation format. Examples of classroom accommodations include preferential seating, extended time on tests, and special equipment. Accommodations do not fundamentally change what a test measures for the student.

Achievement Tests

Standardized tests used to measure knowledge and skills in academic subject areas such as math and reading.

Activities of Daily Living

Activities related to personal care and basic everyday tasks such as bathing, dressing, toileting, eating, and moving around.

Advisory Opinion

A process where the parent/guardian and the school each agree to present information in a limited amount of time to an impartial Hearing Officer. The Hearing Officer will give an opinion as to how the law would apply to the situation as presented. Advisory Opinions are not binding. Either party may proceed to a hearing if dissatisfied with the results.

Advocate

A special education advocate is an individual trained in or familiar with special education law who helps families resolve disagreements with the school system.

Americans with Disabilities Act (ADA)

The Americans with Disabilities Act is a civil rights law designed to protect individuals with disabilities from discrimination.

Annual Goals

The Team generates annual goals at the IEP development meeting after discussing and identifying the student's special education needs. Annual goals are specific statements that describe the expected growth and achievement of a student's knowledge and skills over the course of the coming year as a direct result of the special education programs and services the student will receive.

Applied Behavior Analysis (ABA)

ABA is a systematic approach to the assessment and evaluation of a student's behavior in a given environment. ABA includes a systematic application of interventions designed to alter behavior.

Aptitude Tests

These are tests used to measure an individual's overall knowledge and thinking ability and are often used to predict a student's learning potential.

Assessment

The formal process used by experts to determine an individual's abilities and needs to assist with educational planning and to determine service eligibility. Assessments include aptitude tests, achievement tests, and screening tests. Assessments may also be referred to as an Evaluation. An **Alternate Assessment** is a paper and pencil test that refers to non-conventional methods of assessing achievement, such as the review of work samples or portfolios.

Assistive Technology Device

An assistive technology device refers to a tool or piece of equipment used to maintain or improve the independent capabilities of a child with a disability.

Audiology

Audiology is a Related Service that includes the identification of children with hearing loss; the determination of the range, nature, and degree of hearing loss, including referral for medical or other professional attention for the habilitation of hearing; the provision of habilitative activities; the creation and administration of programs for prevention of hearing loss; the counseling and guidance of children, parents, and teachers regarding hearing loss, and the determination of children's needs for group and individual amplification, the selection and fitting of an appropriate aid, and the evaluation of amplification effectiveness.

Autism

Autism is one of the disability categories recognized by Massachusetts' statute. It refers to a developmental disability that significantly affects verbal and nonverbal communication and social interaction skills that adversely affect a child's educational performance. Other characteristics often associated with autism are engaging in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. It is usually diagnosed within the first three years of life. However, some types of autism may not be diagnosed until the child is older due to late-occurring social deficits or other characteristics.

B**Behavior Intervention Plan (BIP)**

This is a plan that incorporates positive behavioral interventions to manage student behaviors that interfere with his/her learning or the learning of others. A BIP incorporates the observations made during a Functional Behavioral Assessment. Examples of behavioral interventions include changes in the environment to prevent the behavior and providing positive reinforcement to promote good behavior. A BIP identifies necessary supports so that the student will not act out as a result of frustration or fatigue. The BIP has its own goals and objectives and is part of the IEP.

Benchmark

A benchmark is a milestone for a student to reach in the process of achieving his/her annual IEP goals. Benchmarks enable parents, students, and educators to monitor the student's progress during the year towards meeting his/her annual IEP goals.

Bureau of Special Education Appeals (BSEA)

The BSEA is a state agency located within the Massachusetts Department of Elementary and Secondary Education. It is notified by the school system of all rejected IEPs. The BSEA provides dispute resolution services in the form of mediations, advisory opinions, and due process hearings to resolve disputes among parents/guardians, school districts, private schools and state agencies.

C**Certified Special Educator**

A certified special educator is an educator with a teaching certificate or license in the area of special education. A related service provider with appropriate certification or license in his/her professional area may also qualify as a certified special educator. Licensure must meet the requirements of the Massachusetts Regulations for Educator Licensure and Preparation Program Approval. A certified or licensed special educator may provide, design, and/or supervise special education services.

Child Study Team

A Child Study Team is a group of individuals within each school, which may include teachers, administrators, psychologists, related service providers, and parents, that coordinates the pre-referral process for a student who is experiencing academic or behavioral difficulties. The Child Study Team assesses the child's strengths and challenges, develops strategies and interventions to support the child, and establishes a timeframe within which to review the impact of these interventions on the student's performance. This process is an effort to determine whether or not a child's needs can be met without a referral to special education.

Communication Impairment

Communication impairment is one of the disability categories recognized by Massachusetts' statute. It affects an individual's ability to use expressive and/or receptive language effectively. Communication skills can be limited, impaired, or delayed as reflected by difficulties in one or more of the following areas: speech, such as articulation and/or voice; or conveying, understanding, or using spoken, written, or symbolic language. The disability category of communication impairment includes students with impaired articulation, stuttering, language impairment or voice impairment in which that impairment adversely affects the student's educational performance.

Comprehensive Reevaluation (also known as Three-Year Reevaluation)

See Reevaluation.

Confidential File

This is a file maintained by the school that contains evaluations and other information related to special education placement. Parents have a right to inspect the file and to have copies of any information contained within it.

Consent

Required, written agreement by a parent/guardian who has been fully informed of all information relevant to the activity for which consent is sought. The consent form describes the activity and lists any records that will be released and to whom those records will be released. The granting of consent is voluntary and may be revoked at any time. A parent/guardian must be informed of consent requests in his/her primary language.

Counseling Services

Counseling Services are a Related Service provided by qualified social workers, psychologists, guidance counselors, or other qualified personnel. (See Related Service definition for reference to more specific counseling services).

D**Deaf/Blind**

Deaf/Blind refers to an individual with concomitant hearing and visual impairments that cause severe communication and other developmental and/or educational needs to such an extent that the individual cannot be accommodated in special education programs solely for children with deafness or children with blindness. In Massachusetts this falls under the Sensory Impairment disability category.

Deafness

Deafness refers to a hearing impairment so severe that a child is impaired in processing linguistic information through hearing, with or without amplification, which adversely affects the child's educational performance.

Developmental Delay

Developmental Delay is one of the disability categories recognized by Massachusetts' statute. It refers to when the learning capacity of a young child (up to age 9) is delayed in one or more of the following areas: physical development, cognitive development, communication, social and/or emotional development, or adaptive development.

Disability

A disability is an impairment that substantially affects one or more major life activities. Disability categories under IDEA include: autism, deaf-blindness, deafness, developmental delay, emotional disturbance, hearing impairment, mental retardation, multiple disabilities, orthopedic impairment, other health impairment, specific learning disability, speech or language impairment, traumatic brain injury, and visual impairment including blindness.

Due Process

See Procedural Safeguards.

Due Process Hearing

A due process hearing is one of a number of procedural safeguards for children. If a parent/guardian disagrees with the school about special education services/placement for their child, they may request a due process hearing. At this hearing the parent and school district each present their cases to an impartial Hearing Officer who will issue a written, binding decision on the best outcome for the student. A due process hearing is a complex legal procedure and parents may consult an attorney for representation.

E

Early Identification and Assessment of Disabilities in Children

This is a Related Service that involves the implementation of a formal plan for identifying a disability as early as possible in a child's life.

Effective Progress

Documented growth in the acquisition of knowledge and skills, including social/emotional development, within the general education program, with or without accommodations, according to chronological age and developmental expectations, the individual educational potential of the student, and the learning standards set forth in the Massachusetts Curriculum Frameworks and the curriculum of the district. The general education program includes academic and non-academic offerings of the district and vocational programs and activities.

Emotional Impairment

Emotional Impairment is one of the disability categories recognized by Massachusetts' statute. It refers to a condition in which a student exhibits one or more of the following characteristics over a long period of time and to such a degree that the condition adversely affects the child's educational performance. Characteristics may include: an inability to learn that cannot be explained by intellectual, sensory, or health factors; an inability to build or maintain satisfactory interpersonal relationships with peers and teachers; inappropriate types of behaviors or feelings in normal circumstances; a general pervasive mood of unhappiness or depression; or a tendency to develop physical symptoms or fears associated with personal or school problems.

Evaluation

An evaluation refers to the procedures and tests used to determine whether or not a student has a disability as well as the nature and extent of the special education and related services a child needs to be successful. School districts must follow legal requirements under IDEA in conducting evaluations, including: identifying the purposes of evaluation, providing parent notification and receiving consent, using the student's native language during evaluations, and upholding the tenets of sound, valid, individualized evaluations.

F

Family Educational Rights and Privacy Act (FERPA)

FERPA is a federal statute regarding student confidentiality and access to education records.

Free Appropriate Public Education (FAPE)

FAPE is the requirement in federal and state law that ensures children with special needs are entitled to a free and appropriate, publicly funded education including related services, which must be provided in accordance with a student's Individualized Education Program (IEP). The student's education must be under public supervision, meet state standards and be appropriate to meet the child's individual learning needs.

Functional Behavior Assessment (FBA)

A Functional Behavior Assessment is an evaluation and determination of the factors that impact particular student behavior(s). An FBA involves the observation of a student, the collection and analysis of data, and a study of the child's environment. The results of this assessment may lead to the development of a behavior plan for a child.

H**Hearing**

See Due Process Hearing.

Health Impairment

Health Impairment is one of the disability categories recognized by Massachusetts' statute. It refers to a chronic or acute health problem in which the physiological capacity to function is significantly limited or impaired and results in one or more of the following: limited strength, vitality, or alertness including a heightened alertness to environmental stimuli resulting in limited alertness with respect to the educational environment. This category includes health impairments due to asthma, attention deficit disorder or attention deficit with hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia, if such health impairment adversely affects a student's educational performance.

Hearing Impairment

Hearing Impairment refers to a disability caused by a hearing impairment, whether permanent or fluctuating, which adversely affects a child's educational performance. This disability category covers hearing conditions that are not included under the definition of Deafness. In Massachusetts this falls under the Sensory Impairment disability category.

I**Inclusion/Integration**

Inclusion/integration refers to educating a child with special needs in local, regular education classrooms with his/her peers while providing the necessary supports for that child to succeed. See also Mainstreaming and Least Restrictive Environment.

IDEA – See Individuals with Disabilities Education Act.

IEP Objectives – See Objectives.

Independent Educational Evaluation (IEE)

An independent educational evaluation is an evaluation conducted by a qualified examiner who is independent of the public agency (school) responsible for the education of the student.

In-District Program

An in-district program is a special education program operated in a public school building or other facility such as the eligible child's home, hospital, vocational program or work setting. In district programs provide educational services to students of comparable age, with and without disabilities.

Individuals with Disabilities Education Act (IDEA)

IDEA is a federal law that protects the rights of children with special education needs and their parents/guardians. The law ensures that all children with special needs have the right to receive a free, appropriate public education designed to meet their unique needs and prepare them for further education, employment and independent living. The law guides how states, school districts, and public agencies provide early intervention, special education, and related services.

Individualized Education Program (IEP)

An individualized education program is a specialized service plan developed by the Team that identifies a student's special education needs and describes the service(s) a school district will provide to meet those needs. The IEP is developed and approved in accordance with federal special education law in a form established by the Massachusetts Department of Elementary and Secondary Education (DESE).

Individualized Education Planning Team

See Team.

Individual Transition Plan

See Transition Plan.

Instructional Modifications

The term instructional modifications in the IEP refers to any substantial changes in what the student is expected to demonstrate when regular education learning expectations are beyond the student's current ability. For example, an IEP might include an instructional modification that individualizes learning expectations and materials for general education activities. If the instruction content is significantly modified this can fundamentally alter what a test measures and therefore affect the comparability of student test scores to their typical peers. Students with instructional modifications may require Alternate Assessments of their learning. All instructional modifications must be clearly documented in a student's IEP.

Intellectual Impairment

Intellectual Impairment is one of the disability categories recognized by Massachusetts' statute. When a child's permanent capacity for performing cognitive tasks, functions, or problem solving is significantly limited or impaired as evidenced by more than one of the following: a slower rate of learning; disorganized patterns of learning; difficulty with adaptive behavior; and/or difficulty understanding abstract concepts, the child is considered to have an intellectual impairment. This term includes students with mental retardation.

Interpreting Services

Interpreting services are a Related Service when used to assist children who are deaf or hard of hearing. Interpreting services include: oral transliteration services, cued language transliteration services, sign language transliteration and interpreting services, and transcription services. This includes special interpreting services for children who are deaf-blind.

L

Learning Center

A special education classroom setting that is separate from the general education classroom.

Least Restrictive Environment (LRE)

Least restrictive environment is a requirement of the federal law, IDEA, which states that students with disabilities shall be educated with their non-disabled peers in a mainstream environment to the maximum extent possible. Services will only be provided to students outside of the regular education classroom when a child is unable to access learning or make adequate progress in the mainstream environment.

M

Mainstreaming

Mainstreaming refers to the education of special needs children in regular education classrooms along side their non-disabled peers. See also Least Restrictive Environment and Inclusion.

Manifest Determination Review/Hearing

A manifest determination review is an IEP team meeting that is called after a child with a documented disability is recommended for suspension/expulsion. If a child with a disability engages in behavior or breaks a rule or code of conduct that applies to non-disabled children and the school proposes to remove the child via expulsion, change of placement or suspension beyond 10 days in an academic year, then the school must hold a special IEP team meeting called a determination hearing to determine if the child's behavior was caused by his/her disability.

Massachusetts Comprehensive Assessment System (MCAS)

The Massachusetts Comprehensive Assessment System (MCAS) is the state's student testing program. Tests are given at different grade levels and are based on the Massachusetts Curriculum Frameworks in English Language Arts, Mathematics, Science & Technology/Engineering, History and Social Science. All students in Massachusetts receiving a public education must participate in this statewide assessment. Both IDEA and the Massachusetts Education Reform Act require that all students participate in MCAS.

Massachusetts Curriculum Frameworks

The Massachusetts Curriculum Frameworks are the learning standards developed by the MA Department of Elementary and Secondary Education (DESE) for each grade that serve as a basis for all public school curricula from pre-school through grade 12 in the state of Massachusetts.

Mediation

Mediation is one of the procedural safeguards provided by IDEA to resolve special education disagreements between parents and schools. It is a voluntary and informal process where a parent/guardian and the school meet with an impartial mediator to resolve areas of disagreement. Mediation cannot be used to deny or delay right to a due process hearing and must be conducted by a qualified and impartial mediator who is trained in effective mediation techniques.

Medical Services

Medical services are considered a Related Service under IDEA when they meet the following conditions: 1) they are provided by a licensed physician and 2) they are for diagnostic or evaluation purposes only that result in the child's need for special education and related services.

Mental Retardation

Mental retardation refers to significantly sub average general intellectual functioning which exists concurrently with deficits in adaptive behavior that are manifested during the developmental years and adversely affect a child's educational performance.

Modifications

See Instructional Modifications.

Multiple Disabilities

Multiple Disabilities is one of the disability categories under IDEA. It refers to a student with concomitant impairments, the combination of which causes such severe educational needs that they cannot be accommodated in a special education program designed solely for one of the identified special education impairments. Note: this category does not include deaf-blindness.

N**Neurological Impairment**

Neurological Impairment is one of the disability categories recognized by Massachusetts' statute. It occurs when the capacity of the nervous system is limited or impaired including difficulties exhibited in one or more of the following areas: the use of memory, the control and use of cognitive functioning, sensory and motor skills, speech, language, organizational skills, information processing, affect, social skills, or basic life functions. This category includes students who have received a traumatic brain injury.

No Child Left Behind (NCLB)

No Child Left Behind is a federal law that provides for increased accountability for states, school districts, and individual schools regarding the education of all students. It also provides greater school choice for parents and students. The intent of the law is to improve student performance in the United States and close the achievement gap for disadvantaged groups by implementing standards based education reforms. In order to receive federal funding for education all states must develop and administer assessments in basic skills (MCAS in Massachusetts). See also Massachusetts Comprehensive Assessment System (MCAS).

O**Objectives**

As defined by federal regulation, IEP objectives break skills within the Annual Goals into discrete components. Consequently IEP objectives are stated, desirable educational skills that are individualized for each child. The student will work to achieve the IEP objectives

throughout the school year. Objectives provide measurable steps against which student progress can be assessed throughout the year.

Occupational Therapy

Occupational therapy is a Related Service under IDEA when provided by a qualified occupational therapist (OT). This service includes: improving, developing, or restoring functions impaired or lost through illness, injury, or deprivation; improving the ability to perform tasks for independent functioning if functions are impaired or lost; and preventing, through early intervention, initial or further impairment or loss of function.

Orientation and Mobility Services

Orientation and Mobility services are Related Services under IDEA. These services are provided to blind or visually impaired children by qualified personnel to enable those students to attain systematic orientation to and safe movement within their environments in school, home, and community and includes teaching children the following, as appropriate: spatial and environmental concepts and use of information received by the senses (such as sound, temperature and vibrations) to establish, maintain, or regain orientation and line of travel; to use the long cane or a service animal to supplement visual travel skills or as a tool for safely negotiating the environment for children with no available travel vision; to understand and use remaining vision and distance low vision aids; and other concepts, techniques, and tools.

Other Health Impairment

Other Health Impairment is a disability category recognized by Massachusetts' statute that refers to students having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness within the educational environment, due to chronic or acute health problems that adversely affect a child's educational performance.

Orthopedic Impairment

Orthopedic Impairment refers to a severe orthopedic impairment that adversely affects a child's educational performance. This includes impairments caused by: a congenital anomaly, disease, and impairments from other causes. See Physical Impairment.

Out-of-District (OOD) Program

An Out-of-District (OOD) program is a special education program that provides educational services to students outside of the general public education setting. Examples of out-of-district programs include, special education schools, collaborative programs, residential schools, home instruction, and day treatment programs.

P

Parent

In this handbook and under special education law the term parent refers to a child's biological or adoptive parent, guardian, or surrogate parent and may include a grandparent or stepparent with whom a child lives, as well as a foster parent.

Parent Counseling and Training

Parent Counseling and Training is a Related Service under IDEA designed to assist parents in understanding the special needs of their child; provide parents with information

about child development and help parents acquire the necessary skills to allow them to support the implementation of their child's IEP services.

Parent Notice of Procedural Safeguards (PNPS)

The Parent Notice of Procedural Safeguards (PNPS) is a notice required by IDEA that provides parents/guardians with a full and easily understood explanation of all Procedural Safeguards afforded under the law. Once a year districts must give a copy of the PNPS to all parents of eligible students with disabilities. In addition to annual distribution of the PNPS, school districts must give a copy to parents when an initial special education evaluation is requested; upon the parent's request for a copy; and when a student with a disability is removed from his or her placement to an interim alternative education setting as a result of discipline.

Physical Impairment

Physical Impairment is a Disability Category recognized by Massachusetts' statute. This disability occurs when a student's physical capacity to move, coordinate actions, or perform physical activities is significantly limited, impaired, or delayed and is characterized by difficulties in one or more of the following areas: physical and motor tasks; independent movement; or performing basic life functions. The term shall include severe Orthopedic Impairments or impairments caused by congenital anomaly, cerebral palsy, amputations, and fractures, if such impairment adversely affects a student's educational performance.

Physical Therapy

Physical Therapy is a Related Service under IDEA when provided by a qualified physical therapist to address a child's posture, muscle strength, mobility, and organization of movement in educational environments. Physical therapy may be provided to prevent the onset or progression of impairment, functional limitation, disability, or changes in physical function or health resulting from injury, disease or other causes.

Positive Behavior Intervention Plan

See Behavior Intervention Plan

Prior Written Notice

Prior written notice is one of the procedural safeguards provided by law. This requirement says that a school must notify parents in writing before taking a specific action or before refusing to take an action requested by the parents. The notice must be written in the parent's native language or communicated in other ways the parents understand unless this is not feasible. The written notice must include a detailed explanation of why the district is proposing an action or why the district is refusing to take a requested action. The school must receive a parent/guardian response to such written notice prior to implementing any proposed changes to the child's IEP.

Procedural Safeguards (also known as "Rights" or "Due Process")

Procedural Safeguards are specific procedures that school districts are required to follow under state and federal law. These safeguards are designed to protect the rights of children with special needs and their parents and ensure that appropriate procedures are followed throughout the special education process. They include: parent access to student records and the right to ask that those records be amended; the parent right to participate fully in meetings where decisions are made about their child's education; parent

notification requirements such as Prior Written Notice and provision of the Parent Notice of Procedural Safeguards; and other safeguards relating to independent education evaluations, surrogate parents, and the age of student majority.

Psychological services

Psychological Services are a Related Service under IDEA, which includes: administering psychological and educational tests and other assessments; interpreting assessment results; assessing behavior and conditions related to learning; planning and managing a program of psychological services including psychological counseling for children and parents; and assisting in developing positive behavioral intervention strategies.

Program Quality Assurance (PQA)

Program Quality Assurance is a department within the Massachusetts Department of Elementary and Secondary Education (DESE) that is tasked with implementing compliance monitoring and problem/complaint resolution. Parents can call PQA to ask a question regarding the laws and regulations pertaining to a specific special education concern or file a formal written complaint documenting an issue of non-compliance that the PQA will investigate and resolve.

Public Law (PL) 94-142

Public Law (PL) 94-142 is the 1975 Education for All Handicapped Children Act.

R

Recreation Services

Recreation Services are a Related Service under IDEA intended to help children with disabilities learn how to use their leisure and recreation time constructively. Recreation services include the assessment of leisure function, therapeutic recreation services, recreation programs in schools and community agencies, and leisure education.

Reevaluation/Three-year Reevaluation/Comprehensive Reevaluation

Every three years the school will request parent/guardian consent to conduct a reevaluation of their child's eligibility for special education. A three-year reevaluation generally includes all of the same types of assessments that were conducted during the initial evaluation. Alternately, the school may recommend that the evaluation information they have is sufficient to know that the student continues to be eligible and therefore recommend that reevaluation is not necessary. In the later case, a parent has the right to request that assessments be conducted to be certain that the information being used to design their child's educational programming is current. It is the school's responsibility to conduct any assessments requested.

Rehabilitation Act of 1973

The Rehabilitation Act of 1973 is a law designed to protect individuals with disabilities from discrimination. It aims to maximize student employment, economic self-sufficiency, independence, inclusion and integration into society.

Rehabilitation Counseling

Rehabilitation Counseling is a Related Service under IDEA. Rehabilitation services are provided by qualified personnel in individual or group sessions and focus on career development, preparation for employment, achieving independence, and integration into

the workplace and community for students with disabilities. These services also include vocational rehabilitation services and are funded by the Rehabilitation Act of 1973.

Related Services

Related Services are those services necessary for a child to benefit from special education. A statement regarding these services must be included in the IEP. Related services include: speech-language pathology and audiology services; interpreting services; psychological services; physical and occupational therapy; recreation, including therapeutic recreation; early identification and assessment of disabilities; counseling services; including rehabilitation counseling; orientation and mobility services; medical services for diagnostic or evaluation purposes; school health and school nurse services; social work services in schools; and parent counseling and training.

Resource Room

A special education classroom setting that is separate from the general education classroom.

S

School Health Services and School Nurse Services

School Health Services and School Nurse Services are a Related Service under IDEA. These are health services designed to enable a child with a disability to receive a Free, Appropriate Public Education (FAPE) as described in the child's IEP. School nurse services are health services provided by a qualified school nurse, whereas school health services may be provided by either a qualified school nurse or other qualified person.

Section 504

Section 504 is part of the Rehabilitation Act of 1973, which is a civil rights law designed to protect individuals with disabilities from discrimination. See Rehabilitation Act of 1973. While Section 504 offers a Team approach, a written plan, appropriate accommodations, services, programs, and a periodic review of services, it does not require that the school provide an Individualized Education Program (IEP) to meet the child's unique needs and provide the child with educational benefits. Nor does it offer as many procedural safeguards to children and parents as IDEA does.

Section 504 Plan

A Section 504 plan is a written plan that documents accommodations and/or modifications for a student with a disability. Some examples of 504 accommodations are: support in non-academic and extracurricular activities, the use of adaptive equipment or assistive technology devices, an aide, assistance with health needs, school transportation or other related services. See Section 504.

Sensory Impairment

This is one of the disability categories recognized by Massachusetts' statute. Sensory Impairment refers to a defect in sensing and/or passing on sensory impulses, which leads to an absence of sensation and/or neuronal coordination. It can impact a person's ability to hear, see, speak, smell, or feel/react to stimuli presented to any one of the body's sensory systems.

Social Work Services in Schools

Social Work Services in Schools are a Related Service under IDEA that includes: preparing a social or developmental history on a child with a disability; group and individual counseling with the child and family; working in partnership with parents and others on those problems in a child's living situation (home, school, and community) that affect the child's adjustment in school; mobilizing school and community resources to enable the child to learn as effectively as possible in his or her educational program; assisting in developing positive behavioral intervention strategies.

Special Education

Special education is specially designed instruction and/or related services – at no cost to the family – that meet the unique needs of a child with a disability and allows the child to access the general education curriculum.

Special Education Parent Advisory Council (SpEd PAC)

A Special Education Parent Advisory Council (SpEd PAC) is a volunteer organization comprised of parents of special needs students and other interested individuals. Massachusetts state law requires that each school district has a Special Education Parent Advisory Council to advise the district on matters that pertain to the education and safety of students with disabilities and meet regularly with school officials to participate in the planning, development and evaluation of the school district's special education programs. In addition, SpEd PACs provide parents/guardians the opportunity to connect and share information around common areas of interest; provide a forum for parent support, social events and educational presentations/workshops on a variety of topics of interest to the community.

Specially Designed Instruction

Specially designed instruction is a modification not typically provided for students in the general education program. Most students with special needs will require some form of specially designed instruction to access the general curriculum. Specially designed instruction includes modifications that affect content, delivery of instruction, methodology and/or performance criteria and are necessary to assist the student in participating and learning. This instruction is designed by or with an appropriately credentialed special education teacher or related service provider.

Specific Learning Disability

Specific Learning Disability is one of the Disability categories recognized by Massachusetts' statute and refers to a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations.

Speech-Language Pathology Services

Speech-Language Pathology Services are a Related Service under IDEA. They are services provided by speech-language professionals and speech-language assistants, in accordance with state regulations, to address the needs of children with disabilities affecting either speech or language. These services include: identification, diagnosis and appraisal of speech or language impairments; referral for medical or other professional attention necessary for the habilitation of speech or language impairments; provision of speech and language services for the habilitation or prevention of communicative

impairments; and counseling and guidance of parents, children, and teachers regarding speech and language impairments.

Speech or Language Impairment

Speech or Language Impairment refers to a communication disorder such as stuttering, impaired articulation, a language impairment, or a voice impairment that adversely affects a child's educational performance.

Standardized Test

A standardized test is a norm-referenced test that compares a child's performance with the performance of a large group of similar children (usually children who are the same age).

State Education Agency (SEA)

State Education Agency refers to the state board of education or other agency or officer primarily responsible for the state supervision of public elementary and secondary schools. In Massachusetts this is the MA Department of Elementary and Secondary Education.

Stay-Put

Stay-put is a procedural safeguard under IDEA that ensures that the services of the most currently signed, accepted IEP are maintained until a newly proposed IEP is signed and fully accepted by the parent/guardian. A parent can assert stay-put rights for their child if the district is proposing a change to services or placement with which the parent/guardian does not agree.

Supplementary Aids and Services

Supplementary aids and services are supports provided in regular education classes or other education-related settings, and in extracurricular and nonacademic settings, that enable children with disabilities to be educated with non-disabled children to the maximum extent appropriate for each child.

T

Team/IEP Team

The Team/IEP Team is a group of people who work with and/or on behalf of a student with an IEP. The Team members include: parent(s)/guardian(s); at least one of the student's special education teachers and/or providers; at least one of the student's regular education teachers if the child is or may be participating in the regular education environment; a district representative who has knowledge of available resources and the authority to commit the resources; a person qualified to interpret evaluation results; and the student, if over 14 years of age. The Team always includes parents/guardians and parents/guardians may invite other individuals to attend the Team meeting with them.

Team Meeting

A Team Meeting is any convening of the Team for the purpose of decision-making related to a student's educational program, including but not limited to initial evaluations, reevaluations, and annual review of the student's IEP.

Transition Plan

While federal law requires that by age 16 a student's IEP must contain a statement of transition service needs that focuses on the student's course of study beyond secondary education, Massachusetts state law requires that transition planning must begin at age 14. The transition plan should reflect the student's strengths, choices, interests, and needs in the areas of education and training, employment, adult living arrangements, and community participation. Beginning at age 14, the student's IEP should contain a statement of the student's transition service needs that focuses on the student's course of study, including academic courses, technical training and/or employment preparation.

Transition Services

Transition Services are a required element of the IEP and should contain a coordinated set of activities for a child with a disability designed to improve the academic and functional achievement of the child to facilitate his/her movement from school to post-school activities, including postsecondary education, vocational education, integrated employment (including supported employment), adult services, independent living, and/or community participation.

Transportation Services

Transportation services are a Related Service under IDEA. The IEP Team determines whether or not a child requires transportation services to benefit from his/her special education and documents this decision in the IEP. IDEA defines transportation as: travel to and from school and between schools; travel in and around school buildings; and specialized equipment (e.g. special or adapted buses, lifts, and ramps), if required to provide special transportation for a child with a disability. Transportation services also include providing modification and supports so that a child with special needs may ride the regular school bus that transports children without disabilities to and from school.

Traumatic Brain Injury

Traumatic Brain Injury is one of the Disability categories under IDEA that refers to acquired injury caused by external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affect a child's educational performance.

V**Vision Impairment Including Blindness**

Vision Impairment Including Blindness refers to an impairment in vision that, even with correction, adversely affects a child's educational performance. This category includes both partial sight and blindness. In Massachusetts this falls under the Sensory Impairment disability category.

Acton-Boxborough Regional School District						
Special Revenue Funds FY'11 - Final						
November 18, 2011						
		Beg Bal	Receipts	Expenses	Encumbrances	End Bal
Fund	Description	7/1/2010				06/30/11
3300	Athletic Gifts	12,248.26	25,386.00	31,430.50		6,203.76
3302	ABSAF:SH Athletic	45,027.24		39,236.11		5,791.13
3314	ABSAF:JH Athletic	0.00				0.00
3404	Athletic Revolving	40,734.77	446,062.50	486,797.27		0.00
3301	ABSAF: SH Perform	2,892.23		2,892.23		0.00
3313	ABSAF:JH Perform	0.00				0.00
3303	ABSAF:Band Unifor	6,997.10		5194.88		1,802.22
3410	Performing Arts	2,407.52	33,243.05	34,288.30		1,362.27
1020	FY02 Health & Safe	337.18				337.18
3310	Superintendent Rev	0.02	834.00	680.00		154.02
3312	Community Ed Gift	0.00				0.00
3317	ADK Gift	0.00				0.00
3318	Art Gift	0.00				0.00
3321	Friends of Leary Fie	0.00				0.00
3323	SADD Grant	0.00				0.00
3326	TELS Project	0.00				0.00
3327	Parent Involvement	3,501.11	16,854.00	14,713.89		5,641.22
3331	Elm Street Hoops G	1,214.00				1,214.00
3332	Athletic Field Lightin	0.00				0.00
3333	Curriculum Gifts	38.57	734.72	424.18		349.11
3334	Solar Panel Project	1,555.75				1,555.75
3409	Non-Resident Tuitio	0.00				0.00
3413	Telephone Revolving	16,695.47	16,674.58	6,670.21		26,699.84
3414	Graphic Arts Revolv	0.00				0.00
3415	Transportation Revc	48,258.07	21,487.12	13,654.14		56,091.05
3417	School to Business	4,770.39	1,546.25	3,003.05		3,313.59
3419	ESL Revolving	10.57				10.57
3501	Insurance Reimburs	10,345.09	8,095.10	2,866.00		15,574.19
3502	Vendor Recovery	58,450.75		20,101.77		38,348.98
3503	Vandalism Reimb	311.09				311.09
3304	Junior High Gift	2,390.74	8,266.27	1,095.00		9,562.01
3315	ABSAF:JH Extracur	13,860.38		8,787.29		5,073.09
3319	John Loring Memori	4,628.42	5.57			4,633.99
3322	Project Wellness	20,410.62	26,745.70	42,668.26		4,488.06
3324	JH EDFAAB Gift	3.64				3.64
3337	Dragonfly Theater	120,303.48	31,818.59	120,479.83		31,642.24
3405	Lost Books Jr. High	3,285.43	1,986.34	1,516.07		3,755.70
3411	Library Revolving JH	3,498.15	2,911.00	2,678.71		3,730.44
3423	JH Store	8,847.41	25,202.00	26,434.74		7,614.67
3424	JH Theater	10,978.56	24,969.00	29,988.34		5,959.22
3305	Senior High Gift:	6,639.73	3,661.00	2,004.50		8,296.23
3306	Gazebo	1,002.41				1,002.41
3307	PTSO	14,664.84	12,000.00	13,565.15		13,099.69
3308	Other	2,477.25	4,564.79	2,265.91		4,776.13
3309	ABSAF	375.25				375.25
3316	ABSAF: SH Extracu	25,882.01		23,779.63		2,102.38
3328	Community Service	228.71	2,809.00	2,857.68		180.03
3329	Spectrum	140.95	1,173.00	585.00		728.95
3330	Friends of Drama	25.00				25.00
3335	NSTA Toyota Tapes	1,542.46				1,542.46
3336	MCC Big Yellow Sch	0.00	324.59	200.00		124.59
3406	Lost Books Sr. High	20,693.04	26,193.24	22,427.90		24,458.38
3407	SH Parking Fines&S	276.50	71,682.00	51,286.70		20,671.80
3408	Summer School	68,073.26	160,811.11	122,571.94		106,312.43
3412	Library Revolving St	4,308.42	4,500.00	1,743.85		7,064.57
3420	SH Emporium	81,763.67	160,200.84	163,635.63		78,328.88
3421	SH Smoking Fines	20.00				20.00
3422	SWAP Tuition	4,233.52		155.20		4,078.32

Acton Boxborough Regional School District
Special Revenue Funds

All monies collected by the regional schools from fees, fines, admissions, and other non-tax sources shall be submitted to the Director of Finance, deposited with the District Treasurer, and credited to the following funds. (Fund numbers are first four digit of account numbers.)

SOURCES:

1. School Lunch Receipts
2. Athletic Fees and Gate Receipts
3. Custodial Fees for Non-School Related Activities' Facilities Use
4. Rental Fees for Non-School Activities
5. Lost and Damaged Book Fees
6. Drama Event Receipts
7. Non-Resident Tuition
8. Pre-School Tuition and Registration Fees
9. Gifts and Grants
10. Student Activities Fees
11. Transportation Fees
12. Insurance Reimbursements
13. Reimbursements for Materials and Services
14. Library Copier Use
15. School Store Receipts
16. Parking Fines and Fees
17. Summer School Tuition
18. Smoking Fines
19. Alternative Education Program Fees

ACCOUNTS:

- School Lunch Revolving Funds - JH/SH (3200-3202)
- Athletic Revolving Fund (3404)
- Use of Facilities Revolving Funds (3402)
- Use of Facilities Revolving Funds (3402)
- Lost Book Revolving Funds - JH/SH (3405/3406)
- SH Performing Arts/ JH Theater/Proscenium Circus (3410, 3424, 3425)
- Non-Resident Tuition Revolving Fund (3409)
- Integrated Pre-School Revolving Fund (3418)
- Revolving Gift/Grant Funds as established under statute or District directives (Gifts 3300-3337), Grants (3001-3114)
- JH/SH Student Activity Revolving Funds (6001/6002)
- Transportation Revolving Fund (3415)
- Insurance Revolving Fund (3501)
- General Treasury, except as provided by statute and district option (1000)
- Library Revolving Funds - JH/SH (3411/3412)
- SH Emporium/JH School Store Revolving Funds (3420/3423)
- SH Parking Revolving Fund (3407)
- Summer School Tuition Revolving Fund (3408)
- SH Smoking Fines Revolving Fund (3421)
- SWAP Tuition Revolving Fund (3422)

20. Occupational Educational Program Fees	ODP Revolving Fund (3416)
21. Community Education Registration Fees	Community Education Revolving Fund (3401)
22. Drivers' Education Registration Fees	Drivers' Education Revolving Fund (3403)
23. Telephone Usage Fee	Telephone Revolving Fund (3413)
24. Vandalism Reimbursement	Vandalism Revolving Fund (3503)
25. SH Counseling/Testing	Counseling/Testing Revolving Fund (3426)
26. SH Chorus	SH Chorus Revolving Fund (3427)
27. Scholarships	Scholarship Gift Funds (5001-5020)

Revolving funds shall be under the direct control of the School Committee, which delegates the power to the Superintendent and/or Director of Finance to authorize expenditures from them. Expenditures from all funds are approved by School Committee on district warrants.

Federal and State grants, gifts, and donations to the School Committee shall be processed as specified by statute.

LEGAL REF.: M.G.L., Ch. 44, Sections 53, 53A, and 53E 1/2; Ch. 71, Section 37A.

Acton Public Schools						
Special Revenue Funds Reconciliation FY'11						
January 5, 2012						
		Balance	YTD	YTD	Open	Balance
		07/01/10	Revenues	Expenses	Encumbr	
2601	APS Library Support:					
	Conant	758.01	2,400.00	2,400.21		757.80
	Douglas	956.28	2,400.00	2,783.73		572.55
	Gates	2,791.66	2,400.00	4,970.34		221.32
	McCarthy Towne	4.22	2,400.00	2,404.22		0.00
	Merriam	873.61	2,400.00			3,273.61
2602	APS Superintendent	282.09		136.80		145.29
2604	Damon Building Playground	2,086.85				2,086.85
2606	ESL Afterschool	323.53				323.53
2608	Parent Involvement	0.00				0.00
2609	PD Outdoor Classroom	309.43	39.38	348.81		0.00
2636	Comm Ed ADK Gift:					
	Conant	7,098.32	21,583.66	26,721.57		1,960.41
	Douglas	-10,469.50	44,951.79	33,315.01		1,167.28
	Gates	11,289.60	19,553.63	30,312.39		530.84
	McCarthy Towne	5,394.33	28,129.39	31,494.08		2,029.64
	Merriam	-13,312.75	28,449.09	13,486.79		1,649.55
2638	Acton Garden Club	9.07		9.07		0.00
2639	EDFAAB Gift:					
	Conant	270.74				270.74
	Douglas	0.00				0.00
	Gates	0.00				0.00
	McCarthy Towne	1,020.84		1,020.84		0.00
	Merriam	0.00				0.00
2646	Curriculum Gift	955.57		211.25		744.32
2647	West Acton Boardwalk	21,431.34	15,131.92	24,308.76		12,254.50
2249	MCC Big Yellow School Bus					
	Conant		200.00	200.00		0.00
	Douglas		200.00			200.00
	Gates		200.00			200.00
	McCarthy Towne		200.00	200.00		0.00
	Merriam		200.00			200.00
2209	MCC Archeology		737.00			737.00
2210	Teaching American History			2,625.59		-2,625.59
2500:2505	School Lunch	85,486.42	511,468.96	520,929.71		76,025.67
2610	Conant PTO	13,235.14	27,000.00	40,235.14		0.00
2615	Conant ADK Gift	0.00				0.00
2616	Conant Library	0.00				0.00
2617	Conant Technology	2.60				2.60
2626	Conant - Foundation Mtge	11.29				11.29
2633	Conant Prof Develop Gift	229.23				229.23
2641	Conant Art Gift	84.14		78.92		5.22
2637	Peterson Gift	0.00				0.00
2648	Conant Enrichment	40,622.72	41,860.21	37,838.13		44,644.80
2401	Douglas at Dawn	268,701.28	225,680.92	226,298.01		268,084.19
2611	Douglas PTO	24,018.39	46,393.61	35,318.09		35,093.91
2618	Douglas DEC Math	48.14				48.14
2619	Douglas Japanese Gift	4.94				4.94
2620	Douglas Mentoring	606.44				606.44
2627	Douglas-Foundation Mtge	42.22				42.22
2631	Douglas ADK Gift	0.00				0.00

Acton Public Schools						
Special Revenue Funds Reconciliation FY'11						
January 5, 2012						
		Balance	YTD	YTD	Open	Balance
		07/01/10	Revenues	Expenses	Encumbr	
2402	Gates Amazing Mornings	0.00				0.00
2612	Gates PTO	2,480.79	43,019.21	44,329.74		1,170.26
2621	Gates Private Grants	6,147.12	3,719.35	1,282.21		8,584.26
2628	Gates-Foundation Mtge	0.07				0.07
2632	Gates ADK Gift	0.00				0.00
2640	Gates Playground Equip	317.31				317.31
2644	Gates Kong/Zhuang Gift	612.29		612.29		0.00
2645	Gates Stone Foundation	0.00				0.00
2650	Gates Enrichment	0.00	45,090.80	28,449.87		16,640.93
2613	McT Community (PTSO)	10,804.39	95,600.00	83,362.46		23,041.93
2622	McT Technology	0.00				0.00
2623	McCarthy Towne ADK Gift	630.00		450.59		179.41
2629	McCarthy - Foundation Mtge	0.00				0.00
2651	McT Enrichment	0.00	17,195.84	15,546.32		1,649.52
2403	Merriam AM/PM	171,369.64	181,431.30	188,993.35		163,807.59
2614	Merriam PTO	18,823.08	87,746.00	84,191.55		22,377.53
2625	Merriam ADK Gift	0.00				0.00
2630	Merriam-Foundation Mtge	0.00				0.00
2642	Merriam Handshake Proj	62.91				62.91
2643	Merriam Organic Gardening	0.00				0.00
2653	Merriam Open Circle	1,000.00	1,150.00	68.00		2,082.00
	Total Gifts & Revolving	\$677,413.79	\$1,498,932.06	\$1,484,933.84	\$0.00	\$691,412.01
						\$691,412.01

Acton Public Schools
Special Revenue Funds

All monies collected by the local schools from fees, fines, admissions, and other non-tax sources shall be submitted to the Town of Acton, deposited with the Town Treasurer, and credited to the following funds. (Fund numbers are first four digit of account numbers.)

SOURCES:

1. School Lunch Receipts
2. Gifts and Grants
3. Insurance Reimbursements
4. Reimbursements for Materials and Services
5. Douglas - Before and After School Programs
6. Gates - Before and After School Programs
7. Merriam - Before and After School Programs

ACCOUNTS:

- School Lunch Revolving Funds - Conant, Gates, Merriam, and McCarthy Town (2500-2505)
- Revolving Gift/Grant Funds as established under statute or local directives (Gifts 2601-2653), Grants (2001-2250)
- Insurance Revolving Fund (3608)
- General Treasury, except as provided by statute and local option (1005)
- Douglas at Dawn/Dusk Revolving Fund (2401)
- Gates Amazing Programs Revolving Fund (2402)
- Merriam/Mornings/Afternoons/Summer Revolving Fund (2403)

Revolving funds shall be under the direct control of the School Committee, which delegates the power to the Superintendent and/or Acton Public Schools' Director of Finance to authorize expenditures from them. Expenditures from all funds are approved by School Committee on warrants.

Federal and State grants, gifts, and donations to the School Committee shall be processed as specified by statute.

LEGAL REF.: M.G.L., Ch. 44, Sections 53, 53A, and 53E 1/2; Ch. 71, Section 37A.

Acton Boxborough Regional Schools								
FY'12 Grants								
January 12, 2012								
			FY'12	Expenses		Total	To	Received
			Budget	Exp	Enc	Expenses	Spend	To Date
3001	SPED IDEA #240							
FY'12								
30011201	51601	AIDES/PARAPROFESSIONALS	566,926.00	242,475.67	326,252.14	568,727.81	-1,801.81	
30011202	51502	BOOKKEEPER	15,026.00	15,026.00		15,026.00	0.00	
	3001	SPED IDEA	581,952.00	257,501.67	326,252.14	583,753.81	-1,801.81	\$261,096.00
3002	TITLE I #305							
FY'12								
30021201	51408	TEACHER	7,957.00	3,060.30	4,896.49	7,956.79	0.21	
30021202	52416	CONSULTANT	3,695.00		3,695.00	3,695.00	0.00	
30021202	52418	SES CONSULTANT	7,389.00	1,329.35		1,329.35	6,059.65	
30021203	51601	AIDES - PARAPROFESSIONALS	17,188.00	4,689.39	12,498.34	17,187.73	0.27	
30021204	57010	MASS TEACHERS RETIREMENT	716.00			0.00	716.00	
	3002	TITLE I	36,945.00	9,079.04	21,089.83	30,168.87	6,776.13	\$18,045.00
3009	TITLE IIA:IMPRVG ED QUAL #140							
FY'12								
30091202	51603	SUBSTITUTES	920.00	920.00		920.00	0.00	
30091203	52409	LITERACY FOR ALL	3,025.00			0.00	3,025.00	
30091203	52416	WRITING	2,250.00			0.00	2,250.00	
30091203	52417	PROTOCOL TRAINING	15,000.00	5,563.95	9,123.00	14,686.95	313.05	
30091203	52418	CO-TEACHING	4,500.00			0.00	4,500.00	
	3009	TITLE IIA:IMPRVG ED QUAL	25,695.00	6,483.95	9,123.00	15,606.95	10,088.05	\$17,022.00
3101	ACADEMIC SUPPORT SY #632							
FY'12								
31011201	51430	TUTOR STIPENDS	3,380.00	1,690.00		1,690.00	1,690.00	
31011202	54305	TEXTBOOKS	150.00			0.00	150.00	
31011203	54338	EXPENDABLE SUPPLIES	100.00			0.00	100.00	
31011204	54325	INSTR TECHNOLOGY	550.00			0.00	550.00	
	3101	ACADEMIC SUPPORT SY #632	4,180.00	1,690.00	0.00	1,690.00	2,490.00	\$4,180.00
3102	CIRCUIT BREAKER							
FY'12								
31021201	52428	SPED TUITION	1,146,293.00	291,186.00		291,186.00	855,107.00	
	3102	CIRCUIT BREAKER	1,146,293.00	291,186.00	0.00	291,186.00	855,107.00	\$576,221.00
	ESSENTIAL SCHOOL HEALTH SERVICES							
FY'12								
31131201	51414	NURSE	13,148.00	4,505.40		4,505.40	8,642.60	
31131201	51415	NURSE, SUBSTITUTE	2,625.00	1,418.08		1,418.08	1,206.92	
31131201	51439	NURSE LEADER	39,882.00	10,790.00	17,264.00	28,054.00	11,828.00	
31131202	52409	CONFERENCES	1,900.00	1,515.00		1,515.00	385.00	
31131202	52415	MISC SENIOR HIGH	670.00	622.20		622.20	47.80	
31131203	54327	INSTR TECHNOLOGY	11,475.00	1,732.64	511.45	2,244.09	9,230.91	
		ESSENTIAL SCHOOL HEALTH SVCS	69,700.00	20,583.32	17,775.45	38,358.77	31,341.23	\$34,850.00
3105	SCHOOL CHOICE							
FY'12								
310511	51408	VISUAL ARTS TEACHER				0.00	0.00	
310516	51408	ENGLISH TEACHER		61,580.30	98,528.48	160,108.78	-160,108.78	
310517	51408	WORLD LANG TEACHER				0.00	0.00	
310520	51408	MATH TEACHER				0.00	0.00	
310526	51408	SCIENCE TEACHER		31,243.80	34,368.20	65,612.00	-65,612.00	
310527	51408	SOCIAL STUDIES TEACHER				0.00	0.00	
	3105	SCHOOL CHOICE	0.00	92,824.10	132,896.68	225,720.78	-225,720.78	
3006	SPED PROGRAM IMPROVEMENT #274							
FY'12			34,576.00			0.00	34,576.00	
	3006	SPED PROGRAM IMPROVEMENT	34,576.00	0.00	0.00	0.00	34,576.00	\$4,322.00
	ED JOBS							
FY'12			467,099.00			0.00	467,099.00	
		ED JOBS	467,099.00	0.00	0.00	0.00	467,099.00	

Acton Public Schools

FY'12 Grants

January 12, 2012

			FY'12	Expenses		Total	To	Received
			Budget	Exp	Enc	Expenses	Spend	To Date
2001	SPED IDEA 240							
FY'12								
20011201	51624	AIDES/PARAPROFESSIONALS	538,893.00	249,987.23	305,087.62	555,074.85	-16,181.85	
20011202	51502	BOOKKEEPER	15,778.00	15,778.00		15,778.00	0.00	
	2001	SPED IDEA 240	554,671.00	265,765.23	305,087.62	570,852.85	-16,181.85	\$268,886.00
2002	Title I 305							
FY'12								
20021201	51408	READING SPECIALIST - McT	21,002.00	5,965.55	15,036.45	21,002.00	0.00	
20021202	51408	READING SPECIALIST - MERRIAM	21,002.00	6,845.25	14,157.18	21,002.43	-0.43	
20021203	52416	CONSULTING SERVICES	4,000.00			0.00	4,000.00	
20021204	57010	MASS TEACHERS RETIREMENT	3,780.00			0.00	3,780.00	
20021205	51412	SUBSTITUTES	1,000.00			0.00	1,000.00	
	2002	Title I 305	50,784.00	12,810.80	29,193.63	42,004.43	8,779.57	\$20,350.00
2003	SPED EARLY CHILDHOOD 262							
FY'12								
20031201	51602	AIDES/PARAPROFESSIONALS	24,633.00	10,460.17	12,741.40	23,201.57	1,431.43	\$9,860.80
	2003	SPED EARLY CHILDHOOD 262	24,633.00	10,460.17	12,741.40	23,201.57	1,431.43	
2008	TITLE IIA:IMPRVG ED QUAL #140							
FY'12								
20081201	51421	R & D STIPENDS	6,492.00			0.00	6,492.00	
20081202	51603	SUBSTITUTES	14,000.00	3,067.43		3,067.43	10,932.57	
20081203	52407	LITERACY FOR ALL	2,500.00	2,500.00		2,500.00	0.00	
20081203	52409	GUIDED READING COURSE	3,000.00			0.00	3,000.00	
20081203	52417	PROTOCOL TRAINING	5,320.00	5,000.00	320.00	5,320.00	0.00	
	2008	TITLE IIA:IMPRVG ED QUAL	31,312.00	10,567.43	320.00	10,887.43	20,424.57	\$10,229.00
2206	CIRCUIT BREAKER							
FY'12								
22061201	52428	SPED TUITION	459,698.00	110,523.00		110,523.00	349,175.00	
	2206	CIRCUIT BREAKER	459,698.00	110,523.00	0.00	110,523.00	349,175.00	\$116,774.00
2006	SPED PROGRAM IMPROVEMENT #274							
			29,871.00			0.00	29,871.00	
	2006	SPED PROGRAM IMPROVEMENT	29,871.00	0.00	0.00	0.00	29,871.00	\$3,734.00
ED JOBS								
FY'12								
			353,078.00			0.00	353,078.00	
		ED JOBS	353,078.00	0.00	0.00	0.00	353,078.00	

Non-Level Service FY'13 Capital Budget Requests -
APS Facilities

2-Phase Capital Plan Already In Place

Phase 1:

Boilers (Conant, Gates, Douglas)

Ventilation Systems (Conant, Gates, Merriam
Admin)

COMPLETED: \$1,470,550

53

Non-Level Service FY'13 Capital Budget Requests –
APS Facilities

Phase 2:

Roof Replacements

Douglas (Completed Fall 2010) \$567,300

Gates, Conant, Merriam Admin
TO BE COMPLETED \$1.9 million

All three buildings are all functioning without
requiring significant repair costs.

RECOMMENDATION: Continue to delay next
stage of Phase 2

54

**ACTON PUBLIC SCHOOLS
ACTON-BOXBOROUGH REGIONAL SCHOOLS**

EDUCATION REPORT

September 2010 ~ August 2011

INTRODUCTION

The 2010-2011 school year included a myriad of activities that added to the learning experiences of all our students. As an educational community committed to excellence in all our endeavors, the Acton Public Schools and Acton-Boxborough Regional School District continued to research, develop, and further enhance our curricular and instructional skills and course offerings. With a culture that believes in continuous improvement and in supporting all learners, we are proud of our accomplishments over the past year.

ENROLLMENT

The October 1, 2010 elementary school enrollment decreased by sixty students, from 2,623 to 2,563. Of the total number enrolled, 18 were special education students attending "out-of-district" schools – a decrease of two students from the previous October 1. Kindergarten enrollment decreased by 12 students, from 340 to 328. There were no school choice students at the elementary level, although 35 were children of out-of-town staff members.

The junior high school enrollment for October 1 decreased by 24 students, from 991 to 967, with nine school choice students. Thirteen were special education students attending out-of-district schools.

The high school enrollment increased from 1,999 to 2,034, a difference of 35 students. There were 37 school choice students at the high school – a decrease of 8 students from the previous year. Of the total number enrolled, forty were special education students attending out-of-district schools.

PERSONNEL

Staffing changes for the 2010-11 school year were affected by the June 2010 retirement of five Acton Public and eight Acton-Boxborough Regional teachers. Leaves of absence for five ABRSD teachers and four APS teachers were granted, and four APS and six AB resignations were received. The 12.8 ABRSD and 8.7 APS full-time-equivalent new teachers who were hired filled these vacancies and additional openings.

CURRICULUM AND INSTRUCTION

"It's All About Instruction," and it takes all of us to provide high-quality instruction to our students in every school, every classroom, every day. This message pervaded all of our work in the 2010-2011 school year, beginning with the Leadership Institute held during the summer of 2010 and continuing throughout the year in schools and departments. It also guided the initial work of the Long-Range Strategic Planning Committee as they, with input from the districts' staff and Acton and Boxborough communities, articulated the mission and value statements for the Acton Public Schools and the Acton-Boxborough Regional School District.

Mission

To prepare all students to attain their full potential as life-long learners, critical thinkers, and productive citizens of our diverse community and global society.

Values

As a community, we value:

- An environment that promotes social development and emotional and physical well-being for the entire school community.
- An excellent academic program that prepares all students to achieve their individual potential.
- Diverse extracurricular opportunities accessible to all students that provide for student growth.
- A community that welcomes and respects the differences among us.
- Literacy, communication and technology skills for life-long learning.
- Educational policy and resource decisions informed by research and evidence.

The following initiatives were generated at the 2010 Leadership Institute and implemented throughout the school year.

Pilot Teacher-to-Teacher Initiative: This new professional learning opportunity, a collaborative effort supported by the Pupil Services, Personnel, and Curriculum Departments, provided all educators the opportunity to conduct a peer observation guided by a protocol from the National School of Reform Faculty. Educators used this opportunity to:

- Learn about themselves as teachers, about their students, and about instruction in their districts.
- Form new questions or insights related to teaching and learning.
- Gain insight into questions they framed about their own teaching.
- Enhance their collective understanding of their practices.

Providing educators more time to collaborate was the goal of this initiative; the districts are committed to supporting the collaborative work of teachers with time and resources. At the June School Committee Meeting, the impact on student learning for this initiative was shared with committee members and the districts' administrative teams. The Teacher-to-Teacher Initiative was just one way in which teachers shared their work and expertise this year . . .

- At ABRHS, a science teacher created the structure of a Teacher Work Group. Each group consists of four to five cross-disciplinary educators who observe each other's teaching on one day and then meet to question and discuss their observations.

- At APS, kindergarten through grade two teachers formed a year-long study group to work with nine formative mathematics assessments and the accompanying intervention lessons.
- At the high school, calendar changes were made to allow for more department collaborative time for the 2011-12 school year.

We know our educators value this type of collaborative work, as this year's Professional Development survey indicated that:

- 80% of educators (of the 323 educators who completed the survey) felt that the district only sometimes or rarely provides ample time for colleagues to examine student work or analyze assessment in order to revise curriculum or instruction.
- 88% of respondents indicated that they would like time to work collaboratively with colleagues in their grade, department, or team.
- 90% of respondents indicated that they are somewhat to very interested in observing another teacher's instruction as a way of improving their own.

Draft document of "Effective Instruction": Throughout the year, the Leadership Institute Planning Committee continued the work on creating a document about effective instruction. The committee incorporated feedback from schools and departments into the original draft. A "preamble" was also written to explain the purpose and use of the document.

Focus on Formative Assessment: At the elementary level, grades 1-6, schools began investigating, piloting, and/or using Benchmark Reading Assessments and Running "Reading" Records as a means to gather information to guide instruction. As previously mentioned, formative mathematics assessments were also used in grades kindergarten through grade two. Conversations about formative assessment at RJ Grey and ABRHS took place during department meetings and resulted in some uses of this type of assessment. A session during the Leadership Institute in June 2011 focused on a Balanced Assessment Program, and next year's district-wide Professional Development Day will focus on formative assessment as a means to provide students with feedback about their learning.

Increase frequency of Administrators, Building Department Leaders, Regional Department Leaders, and Directors in classrooms: The addition of Assistant Principals at the elementary level afforded Elementary Principals the opportunity to visit classrooms on a regular basis. At RJ Grey, the Principal followed a student's schedule periodically throughout the year, attending all classes and specials, and the Assistant Principals, Building Department Heads and Directors found more time to visit classrooms. This was also true at ABRHS. At a minimum, the Principal visited all first-year teachers and was able to visit many veteran classrooms as well. The Director of Facilities was a "short-term" substitute teacher at the elementary schools. The Director of Curriculum and Assessment substituted in first and second grades and regularly met with Building and Regional Department Leaders and Directors before visiting a few classes of each discipline. The Superintendent of Schools spent a full day teaching fifth grade in an elementary school, a full day teaching social studies at RJ Grey, and a full day teaching AP History at ABRHS.

Create a resource for teachers and administrators to collaboratively view video clips of instruction: A "wiki-like" resource was created in Teachers Domain; it includes video clips of instruction not only in the United States but also from countries around the world, including Australia, Czech-Republic, Hong Kong, Japan, the Netherlands, and Switzerland.

Provide information about alternative observation ideas: This two-part goal included a presentation by Kim Marshall to over fifty teachers and the creation of a task force to begin work on our teacher and administrator evaluation tool and process. At the 2011 Summer Leadership Institute, Kim Marshall led a session entitled "Feedback" that links educator evaluation to student learning. The progress of the task force and the MA Department of Secondary and Elementary Education's (DESE) new evaluation process will also be shared.

Two other major initiatives were undertaken this year to support the message that "It's All About Instruction."

- The Teaching and Learning Committee, following the MA DESE protocol for creating such a plan, developed a District Literacy Plan. This process included assessing the current and new Common Core literacy standards, curriculum, assessments, instructional practices, and family and community involvement. Ongoing literacy goals, either in-progress or to be addressed through the FY'12 Budget, included developing consistent reading assessment outcomes, creating more developed reading assessment tools and procedures, hiring a reading specialist and developing interventions at RJ Grey, and aligning curriculum with the new MA ELA and Literacy Frameworks. Two new literacy goals emerged from the work of the committee and the results of a district-wide survey: 1] increase classroom literacy instruction for all students and 2] increase the use of assignments that include an authentic audience.
- A task force was formed to begin evaluating the structure and offerings of our professional development program to determine if it meets the needs of the districts', schools', and staffs' goals. They conducted a survey in which over 300 educators responded to the strengths and weaknesses of our existing Professional Development Program. The results of this survey will inform the work of the Professional Development Summit as we work with Dr. Barry Fishman, Associate Professor of Learning Technologies at the University of Michigan School of Education.

Parent Involvement Project (PIP) Programs

The Acton PIP continued to offer high-quality science, technology, engineering, and mathematics (STEM) learning experiences for Acton and Boxborough families. An Acton PIP event is curriculum-centered and "hands-on."

- A major PIP event is the Discover STEM event (Science, Technology, Engineering and Mathematics), a "reverse science fair" that takes place every other year. Exhibitors include engineers, scientists, technology professionals, and AB students who specialize in engineering, robotics, green energy and banking technology. Plans are underway for the 2011-12 event.
- Other annual PIP events included the 4th-grade Star Party, the 3rd- and 5th-grade Market Math events at Roche Brothers, and Family Domino/Games Night.

The Discovery Museums

In return for the use of space at the Administrative Building as a distribution center for the Museums' Traveling Science Workshop Program, the Discovery Museums continued to offer a series of three free outreach programs. Each of our five elementary schools has taken advantage of these "Traveling Science" Workshops.

School-Business Partnership

The following represents a sampling of activities:

- Our Business Partnership Projects continued to support grades 3 and 5 to enhance the teaching and learning of "Electricity" and "Simple Engineering."

- The Acton Water District and the Health Department continued to support and enrich our science and social studies units with classroom visits and field trips.
- At the 6th grade, new partnerships were formed with Cambridge Savings Bank and Northern Bank and Trust. These banks joined Middlesex Bank, Enterprise Bank, and Workers' Credit Union. All five elementary schools have banking partnerships that help support the teaching of mathematics and financial literacy.
- Job Shadowing – Over 150 high school students visited over thirty business sites to learn about careers and the workplace.
- Career Speakers – Over 500 high school students listened to speakers who shared information about their work place and career paths for their fields.
- Senior Internship – Seventy-three students (an increase of ten students from past year) participated in a three-week, thirty-hours per week, “hands-on” experience in a work site during the last three weeks of their senior year. There were 25 students who completed summer internships or work at their sites after graduation.

We continue to expand our School-Business Partnership Programs. Please visit our website at <http://ab.mec.edu/business/partners.shtml> for more information.

ACTON PUBLIC SCHOOLS

The five elementary schools – Conant, Douglas, Gates, McCarthy-Towne, and Merriam – have the following in common every year.

- Each has a School Council, as required by the Educational Reform Act of 1993.
- Vital parent involvement plays an active role in the life of each school. These parents sponsored numerous assembly programs that enriched their school's cultural and aesthetic life with musicians, storytellers, and other performers. They raised funds for schoolwide projects; provided volunteers for many in- and out-of-class activities, tasks, and services; staffed the “Safe Arrival” hotlines; and also sponsored school newsletters and other activities.
- A number of whole-school events take place, such as orientation programs for kindergarten parents and children as the school year begins, back-to-school-night open houses in the fall, and a Memorial Day program in the spring.
- Students use computers, technology, associated software, and the Internet in various ways: to supplement the writing/composing process, to enrich or extend learning experiences in each curricular area, to strengthen the learning of concepts and practice of skills via the Internet.
- The faculty participates in professional development through one or more of these activities: pursuit of formal course work, involvement in systemwide curriculum and instruction review and improvement projects, participation in the districtwide Professional Development Day, and attendance at professional conferences and workshops. In addition, many teachers work with student teachers. Through their actions, every year the faculty shows that they are truly committed to the concept of being life-long learners.
- Each school has a reception or event to celebrate and honor the parents and volunteers who assist them during the school year.

In 2010-2011, the position of Assistant Principal was added to four of the elementary schools; Priscilla Kotyk is assisting at Conant and Gates, and Matt McDowell is assisting at McCarthy-Towne and Merriam.

ACTON-BOXBOROUGH REGIONAL SCHOOLS

R. J. Grey Junior High School

R. J. Grey began the 2010-2011 school year with 953 students: 475 in the seventh grade and 478 in the eighth based on October 1 data. This was a decrease of 22 students from the enrollment of October 1, 2009. As school began, the administrative team (Principal Craig Hardimon, Assistant Principal Allison Warren, and Assistant Principal Andrew Shen) welcomed new seventh graders and returning eighth graders to R. J. Grey.

To ensure a positive transition to the start of the school year for both seventh and eighth graders, an "Opening Days of School" Feedback Form was distributed on Parents' Night. The survey results were overwhelmingly positive; students felt comfortable and supported, and parents felt included and well informed. It was an outstanding start to the school year.

Teaming is the fundamental core of RJG. The team model enables staff to create a strong web of support to enhance student success. A large school becomes a smaller school. With consistent communication among team teachers, issues are addressed early and students have an opportunity to develop close relationships with their teachers, as well as with a familiar peer group. Moreover, teaming is the ideal format through which we can deliver those programs and values we most believe in, as expressed in our Statement of Purpose: meeting the needs of the young adolescent, maintaining curricular quality and interdisciplinary opportunities, creating a sense of community, and promoting citizenship.

During the 2010-2011 school year, seventh- and eighth-grade students were distributed among four "full" teams at each grade level. Each full seventh-grade team had approximately 108 students supported by five core academic teachers (English, Social Studies, Math, Science, and Spanish and/or French). In addition, grade seven also had a half team, with approximately fifty students and three teachers (English/Social Studies, Math/Science, and World Language). The addition of the half team provided additional structure and supports for the district's highly specialized and successful Connections program, reduced overall seventh-grade team sizes, enhanced communication between core curricular teachers, and increased home/school communication.

In grade eight, each team averaged 120 students and five core academic teachers (Math, Science, English, Social Studies, and Spanish and/or French). On an ongoing basis, teachers planned integrated curricular activities that helped students see the relationships between various subjects.

It is important to note that all teams provide the same level of academic rigor and social opportunities. Similar supports and resources are provided as well. Specifically, all students participate in English, Social Studies, Math, Science, and Physical Education/Health. The curriculum demonstrates the core values of reading (the English program is literature-based), writing (although skills are primarily taught in English classes, the other academic subjects have adopted the "Writing Across the Curriculum" approach, which provides students with a more consistent writing approach), math (with the added skill development of reading mathematical language), and our physical (Science) and cultural (Social Studies) world. Most of our students also take a world language, with twice as many taking Spanish as French. Seventh graders participate in an "exploratory program" that consists of Study Skills, Art, Music, and Minuteman Technology Lab I, each of which meets every other day for half the year. Exploratory courses for the eighth graders include Art, Minuteman Technology Lab II, Life Skills/Health, Drama, and Study Skills Technology; these classes last for one-fifth of the year. In addition to the core curriculum, students elect to participate in band, chorus or "grey-block," a combination of curriculum-related mini-courses and structured study halls with team teachers.

In October 2010, R. J. Grey (as well as the high school and elementary schools) received the results of the state-mandated MCAS (Massachusetts Comprehensive Assessment System) tests from the previous spring. We continue to be proud that our students' scores compared favorably with the top-performing schools in the state. This is a result of the high quality of teachers and teaching, an excellent curriculum, fine students, and the supportive families who make education a priority for their children. With that said, there is some variation in scores from year to year as students change at a particular grade level. Our test results indicated that for our Special Education subgroup we had not met the goal established for Annual Yearly Progress in the area of math. To address this specific issue, the school created a "Turnaround Team," which was charged with examining the issue and identifying specific strategies to support students in this particular subgroup. During the year, the school engaged in a number of different strategies, including but not limited to: administering the mock MCAS math exam to ALL special education students, providing increased accuracy in identifying students in need of support; using the mock test scores to identify trends and patterns related to students who shared specific disabilities and challenges (i.e., performance of students with anxiety, with social/emotional difficulty, etc.); developing and implementing appropriate supports and remediation programs to support varied needs; implementing different models of tutoring support and incentives; and identifying and implementing specific strategies and measures during the actual administration of the MCAS exam (optimal grouping and testing environments, new accommodations for individual students).

For many students, learning and connecting with members of the R. J. Grey community took place through our extracurricular programs. The interscholastic athletic program included teams in cross country, soccer, field hockey, basketball, softball, track, and baseball. All participants on these teams paid an activity fee that helped to support these programs. The intramural program was available to all students, meeting either before or after school. These intramurals included basketball, lacrosse, and strength training. Other after-school activities included the Ski Club, Adopt-a-Grandparent, Jazz Band, Speech and Debate Team, Chess/Board Games Club, Math Counts, and the Yearbook. The school musical, "The Music Man," involved over 150 students and 200 parents. We continued the tradition of the Rotunda Project, where each student created a small, self-representative piece of art. These individual drawings were then hung in the rotunda area on three-dimensional displays painted the color of each team.

Special events during the school year included Halloween Dress-up Day, the Thanksgiving Assembly, Blue and Gold Day (school spirit day), World Language Week, a weekend day ski trip to Waterville Valley, staff vs. student basketball challenge, the end-of-year seventh-grade trip to Kimball's and eighth-grade day at Canobie Lake Park, and the Student Recognition Assembly.

Through the involvement of the Student Council, students connect with each other in a number of ways. This group helped to plan schoolwide activities, dances, and service learning projects. In addition to our annual community service learning projects, such as the Coat Drive, where hundreds of coats were collected and distributed to families in need, or our involvement in collecting holiday Toys for Tots, our students led a schoolwide sneaker drive. Over 200 pairs of gently used sneakers for men, women and children were donated to local area shelters and thrift shops. Some shoes were also boxed and shipped to a village in Kenya to help support aspiring athletes.

Continuing our commitment to the partnership between school and home, daily emails, monthly articles and "drop in hours," and weekly communication from the principal promoted continuity and educational support to families. Additionally, RJG professional staff offered parent forums to parents and guardians on adolescent development, homework, school discipline, and stress management. These were extremely well received. Of particular note was the number of sixth-

grade parents who attended these discussion forums as part of their children's transition to the junior high school. The School Council, consisting of four parents, one community person-at-large, two staff members, and the principal, also addressed a wide variety of relevant issues and made recommendations to the administration that were very helpful. The School Council continued to have a strong voice in the development of the school and the overall school climate. An active P.T.S.O. organization (for families in grades seven through twelve) planned, organized, and assisted with many events at R. J. Grey. Parents/guardians were invited to attend monthly noontime informational meetings with both the RJG and ABRHS principals, who presented reports and answered questions. The P.T.S.O. also sponsored evening programs designed to provide information about the schools.

Another R. J. Grey highlight was our annual Project Wellness Day. Project Wellness is a daylong conference for seventh-grade students and a parent or guardian, designed to empower parents and teenagers in addressing the variety of issues faced by today's families and to develop, maintain, or improve adult-teenager open communication. This event brought seventh-grade students and adult family members together at Merrimack College on March 23, 2011 to learn about ways to communicate with each other about difficult issues and sensitive topics, ranging from time management to nutrition to navigating relationships. Approximately 850 students, family members, and staff participated in this event.

Over the course of the school year, R. J. Grey staff continued with initiatives that promoted learning, mutual respect, and opportunities for professional growth. In response to parent, staff, and student feedback, building-based professional development opportunities focused on addressing and responding to incidents of bullying, teasing, and harassment for both staff and students, including but not limited to promoting respect for self and others, becoming a more active bystander, and ensuring concurrent responses for both victims and aggressors. In addition, during the November 2010 districtwide Professional Day, the faculty and staff of RJG worked with Cynthia Mata Aguilar, Senior Project Director and Adolescent Literacy Specialist at the Education Development Center (EDC), to begin the process of developing a broader understanding of adolescent literacy and the ways in which these concepts can enhance instruction in all curricular areas.

At the end of the 2010-2011 school year, two veteran staff members, Susan Probolus and Sandy Egnatz, retired after many years of service to our school. These professionals devoted decades to our school community and touched the lives of several hundred students and families. We thank them for their many years of leadership, support, and dedication to the students of R. J. Grey Junior High.

Acton-Boxborough Regional High School

Post Secondary Education: The ABRHS Class of 2011 was comprised of 505 students; of these, 93% enrolled at four-year schools, while 5% continued their education at two-year colleges, prep and technical schools.

Standardized Test Results: Average SAT scores for the 2011 senior class again exceeded those of state and national populations. An increase from 92% to 93% of seniors took the SATs, well above the state average of 89%. Our average combined score for the SAT was 1877, down 11 points from last year's seniors and 351 points higher than the average combined Massachusetts score of 1526.

National Merit Scholarship Competition: Twelve members of the Class of 2011 achieved semi-finalist recognition; 54 others received letters of commendation.

National Honor Society: Ninety-two members of the class of 2012 were inducted into the NHS in April 2011.

National Latin Exam: In 2011, 31 students received gold medals in the National Latin Exam and seven received silver; eleven students received magna cum laude recognition, and six students received cum laude recognition.

Academic Decathlon Team: During the 2010-2011 season, the team of nine regulars and eleven alternates won the Massachusetts State Championship for the 19th time in the past 20 years. A total of 45 Massachusetts high schools competed. In addition, the team placed 9th overall in the country at the USA National Championship.

Mathematics Team and Competitive Activities: In the 2010-2011 season, the AB math team finished second in the monthly competition in the Massachusetts Mathematics League. The team continued on to the state competition run by the Massachusetts Association of Mathematics Leagues in April 2011 and placed second among large schools in Massachusetts. They then competed in the New England Association of Mathematics Leagues Competition in May 2011 and placed first among large schools in New England.

In addition to the team competition, eight students were finalists in the Massachusetts Mathematics Olympiad exam – Xiaoyu He with a perfect score, as well as Nihal Gowravaram, Leo Shapiro, Eric Tao, Alan Chiao, Martin Ma, David Fin, and Sinan Zhang. In the National AMC, twelve students placed in the top 10% nationwide, and two of these – Xiaoyu He and Alan Chiao – advanced to the 3rd level of this competition: the USAMO (United States of America Mathematics Olympiad).

Speech and Debate: The team, composed of over fifty students from grades 9-12, competed in twelve local and national tournaments. Students participate in a variety of events, ranging from student congress to dramatic interpretation and poetry reading; all team members prepare original pieces and research relevant topics to present and be judged at tournaments. Competing in the Massachusetts Forensics League and the Massachusetts Catholic Forensics League, the team is matched against teams from schools across the state and consistently places in the medal rounds. The team's top competitors also compete at Harvard University's Speech and Debate Invitational, the National Forensics League National Qualifying Tournament, and the Catholic Forensics League National Tournament.

Athletics: During the 2010-11 school year, participation in athletics remained consistent, with over 1,800 students in grades 7-12 taking part. League Championships were won by boys' cross country, field hockey, girls' soccer, boys' basketball, gymnastics, boys' indoor track, softball, girls' tennis and boys' spring track.

In the fall season, field hockey was a north divisional finalist. In the winter, girls' ice hockey was a state finalist in a game played at the TD North Garden and gymnastics were crowned the north divisional champions. Boys' indoor track won the 4 x 800 NE Championship; the boys also captured the 4 x 400 state championship. The girls' basketball team was a divisional finalist in yet another contest held at the Garden. In the spring, softball won the division 1 north championship; boys track were state class A champs; tennis and baseball both were divisional finalists. Individual athletes also were highly recognized: Janis Konkle (gymnastics), state individual gymnastics' champion, placed 2nd at the national championship. Curt Owen (track) was the 800-meter state champion. Chris Pulleritis (track) won the state 400-meter intermediate hurdles championship. Nithila Asokaraj (tennis) won the north individual tennis championship. Elizabeth Belanger (girls' basketball) scored the 1000th point of her career in March.

Proscenium Circus: This student drama group at the high school functions as a teaching and working theater. In addition to offering outstanding professional instruction in technical theater, acting, movement, scenic design, scenic painting, costume design, hair and makeup, playwrighting and stage management, PC produced 23 outstanding award-winning shows throughout the year. The productions for the 2010- 2011 year included the fall play, "Witches," by Roald Dahl; Urinetown "The Musical" was the winter production, which won six awards at the Theater At the Mount Competition, including best director, best choreography, best ensemble, and three acting awards. The semi-finalist play for the State Drama Guild was "Alice in War," written by local playwright Steven Bogart. In addition, AB actors won both first and second places in the scene competition and second place in the monologue competition of the State Drama Guild. Rounding out the year were the competitive class plays and the festival of 10-minute plays.

Peer Leadership Program: Peer Leadership had another very successful year. Peer leaders facilitated alcohol/drug awareness programs in Acton's elementary schools. They also assisted in a smoking cessation program, accompanied middle school students to Project Wellness, and continued to work toward expanding peer leadership into Blanchard Elementary School in Boxborough. The student board is experienced and confident, and Peer Leadership has a strong cohort of students who actively support substance-free living.

The School Newspaper: *The Spectrum*, published five times during the school year, includes articles and photography of interest to the ABRHS community. Its staff of approximately forty students complete all tasks involved in producing the paper, including writing, editing, photography, layout, and copy editing. *The Spectrum* is almost entirely financially self-supporting through advertising and contributions from the PTSO.

Student Council: This primary student government group consists of more than 45 students: elected representatives of their classes and also walk-on members. Student Council is responsible for organizing schoolwide activities and fundraisers and for disbursing funds for improvement of the school facility on behalf of its students. They meet weekly on Tuesdays at 6 p.m. in the ABRHS Counseling Center.

"Window Seat": Acton Boxborough's Literary and Art Magazine and Creative Writing Club annually publishes two to three issues of student poetry, prose, lyrics, essays, narratives, translations, and art. Students write, edit, design, print, assemble, publicize, and distribute the magazine. Students write creatively every week to generate submissions for the magazine; the magazine welcomes and encourages students not participating in the club to submit their art and writing for consideration for publication. Art students also meet weekly to create art or illustrations for specific pieces of writing for the magazine. "Window Seat" students work in conjunction with the Robert Creeley Foundation to host the annual Robert Creeley poetry reading and the Helen Creeley student poetry prize, a competition for student poets that awards the winning students a cash prize and the honor to be an opening reader for the Robert Creeley award-winning poet.

Idiosyncrasy: The high school topical magazine, *Idiosyncrasy*, began years ago when a group of enthusiastic students approached English teacher Dennis Kavanagh with the idea. The magazine puts out two to three issues per year. *Idiosyncrasy* is a thematic magazine that highlights a unique cultural aspect in every issue with each writer approaching it from a different perspective. The magazine encourages and celebrates the diversity of our world and the people in it. *Idiosyncrasy* is composed of editorial and factual articles that are intended to educate and inspire readers. Students conduct research, analysis, and synthesis in order to produce each issue.

Harvard Model Congress: Seven juniors represented ABRHS at this four-day government simulation. The Acton League of Women voters generously underwrote their participation. Those representing were: Chris Caro, Ken Davidson, Maya Hardimon, David Mulcahy, Devansh Shah and Diana Watson.

Career Exploration Activities: Beginning in November, approximately 115 students made one-day job shadowing visits to a variety of work sites. This program owes its success to the support of the Middlesex West Chamber of Commerce School-Business Partnership Committee and to parents and other local residents willing to host students. At three Career Breakfasts during the year, career speakers talked to groups of students interested in their fields of work. Over 180 students attended each of the three events. Seventy-two members of the senior class completed three-week full-time internships at the end of the school year. Other career exploration activities included the Senior Seminar course, the Work Study program, speakers who visited classrooms, and a website listing employment opportunities.

Senior Community Service Day: On April 29, the Class of 2011 spent the day working on volunteer projects in and around Acton and Boxborough. Before the seniors began their projects, they were served breakfast at the school by the faculty and administration. This was the seventeenth year that the senior class has organized a Senior Community Service Day.

Community Service Activities: The school's "Accept the Challenge Program" encourages every student to become involved in some way in volunteer activities, either during the school year, during the summer, or both. The school held its eleventh Community Service Awards Night on January 17, 2011. At this ceremony 655 students received recognition for their volunteer efforts.

PUPIL SERVICES

The Acton-Boxborough Regional School District received the results of the Department of Education's Coordinated Program Review where the Acton Public and Acton-Boxborough Regional School Districts were commended for having a significant and positive impact on the delivery of educational services for enrolled students. Specific to Pupil Services, the following areas were evaluated during on-site visits that occurred during the fall of 2010: Special Education, English Language Education (ELE), Civil Rights, and Other General Requirements such as health education, counseling and psychological services, and more.

The Essential Health Grant (ESHS), in its fourth year of funding, has provided leadership and resources for the Health and Nursing Department. SNAP continues to be the electronic record-keeping system of choice for the health and nursing department and has been integrated seamlessly into all schools. SNAP allows building-based nurses to gather required statistical data regarding a range of health issues and, most importantly, allows building staff to meet the on-going (and often new) medical needs of students in a coordinated way. The health and nursing department has developed a specific website and offered on-line Life Threatening Allergy training to all district staff. Funding further allowed for extensive professional development and an increase in medical equipment and technology.

Now in its tenth year, the Acton Public Schools Integrated Preschool (IPS) is a well-respected early childhood option within the community. Children with identified special education needs and those who are developing typically are educated side-by-side in this setting, meeting required IDEA regulations pertaining to inclusion in the least restrictive environment. The growing number of

students with special education needs, particularly Autism Spectrum Disorders, is a current area of focus, and expansion may prove necessary to meet the district's growing needs in this area.

Special Education Departments at both Acton Public and Acton-Boxborough Regional consist of special educators, speech/language specialists, occupational therapists, and physical therapists – a cohesive group of talented and dedicated staff. Educational and therapeutic disciplines communicate regularly, and highly effective services are provided. Each department has developed long-range goals that are thoughtfully integrated with district goals and provide direction for the departments. Individual departments are highly organized, providing a continuum of services across all elementary schools.

Regarding counseling and psychological services, all building-based departments continue to work as a team to meet the academic, social-emotional, and career goals of students. Counseling groups are extensive and available to address topics such as divorce, adoption, substance issues, chronic illness, and social skill development. Parent evenings are offered across schools; some examples include stress management, bullying prevention, and promoting respect, as well as college planning and financial aid.

Pupil Services continues to place the highest value on student achievement and respects that each child has a unique set of skills for learning. In this regard, classroom teachers, specialists and clinicians have worked closely together through the "Teacher to Teacher" initiative. Mutual understanding of the needs of students with disabilities, as well as English Language needs, have improved communication and opportunities for increased inclusion and participation in regular education settings. Focused development on learning strategies for literacy and math have also been emphasized. Many professional development opportunities are available to keep staff current in their practice; these include a variety of updated training for cognitive and academic assessment and service delivery.

Parent outreach and communication within Pupil Services continues to be paramount, ensuring that open dialogue between parents/guardians and the school is accomplished through the compilation of targeted workshops that address a range of student needs. In this regard, the 5th Annual Parent Workshop Day focused on stress management and bullying prevention and intervention. The OnTeam Communicate, written by the Director of Pupil Services, continues to be a viable mechanism for communication. The SpEd PAC is an integral part of the Pupil Services organization, offering parents/guardians resources and family support. Specifically, the PAC has worked to provide practical information regarding special education regulations, home activities, summer camp ideas, and transitional guidance.

PERFORMING ARTS

At the Acton-Boxborough Regional High School, the band and chorus programs continued to flourish as they performed in and around our community, and elsewhere. In addition to marching in our own Acton Memorial Day Parade, the band marched in a number of parades outside of our community, including the Marlborough Labor Day Parade, the Boston Columbus Day Parade, and the Quincy Christmas Parade (where they took 1st place overall). The ABRHS Chorus travelled to Costa Rica and performed an exciting and rewarding concert tour where they had an opportunity to sing in various schools and beautiful performance venues! A number of our choral ensembles sang at West Acton's Oktoberfest and at a number of senior citizen events. The choral department put on an outstanding talent show, traditionally known as "Cabaret." Twenty-two of our student musicians from band, chorus and orchestra were selected to perform at the MMEA Eastern District

Festival held in January; thirteen of these earned All-State recommendations. Our Madrigal Singers put on a Madrigal Dinner for the community, at which they performed a renaissance-style dinner theater.

At the R. J. Grey Junior High School, the 8th-grade band and chorus each participated in the Great East Music Festival, held at West Springfield High School in May. Each received Gold Medals for their performances. The JHS musical, "The Music Man," had a terrific run of performances with a huge cast of approximately 80 students involved. Twenty-eight students were selected to perform in the concert band, orchestra or chorus at the MMEA Eastern Junior District Music Festival held in March. The seventh- and eighth-grade band marched in the Boxborough Memorial Day Parade.

At the elementary schools, the Beginning and Advanced Bands performed very well in their Winter and Spring Concerts. The bands also performed at each school's Memorial Day assemblies, along with songs and poems performed by individual classes. The Gates School's chorus sang in a Pan Choral Concert with members of the junior high and high school choruses. The combined Acton Elementary School Band marched in the Acton Memorial Day Parade.

VISUAL ARTS

Throughout the school year, student efforts and accomplishments in the Visual Arts program were exhibited in each of the seven schools and the High School Administrative Conference Room, as well as off-site venues. Student artwork appeared in various school newsletters, and drawings by kindergarten students graced the cover of the Kindergarten Handbook.

In the highly competitive Boston Globe Scholastic Art Awards, ABRSD students (41 high school and nine junior high) received a total of 50 state-level awards. These awards included: sixteen Gold Key Awards, fourteen Silver Key Awards, and twenty Honorable Mention Awards. The Gold Key and Silver Key student work was exhibited at the State Transportation Building in Boston during January and February. Award-winning students were recognized at an awards ceremony at Hancock Hall in Boston. Student work receiving Gold Key Awards was sent to New York for the National Scholastics judging. The K-12 Visual Arts Director serves on the Massachusetts Scholastics Advisory Board.

One ABRHS senior was one of three students in the country who received \$1,000 Creativity and Citizenship Scholarships awarded at the national level of the Scholastics Art and Writing Awards. This student also received a Gold Medal Award for a painting, which was exhibited at the World Financial Center Courtyard Gallery in Lower Manhattan in June. Gold Medals are awarded to the most outstanding works in the nation. Gold Medal and Scholarship winners were honored at a ceremony at Carnegie Hall in New York City in May.

One ABRHS junior who applied to Art All-State at the Worcester Art Museum was selected for the program. This AB junior was one of 145 high school juniors statewide who were selected to participate in the competitive program at the Museum, held in May. Art All-State is a weekend-long program for high school art juniors to work with their peers and with practicing artists who serve as mentors. Selection is based upon digital images of student work, a written application, and an interview with a team of art educators. The K-12 Visual Arts Director serves on the Art All-State Steering Committee.

Senior students in the ABRHS Portfolio class prepared and exhibited their work in a show entitled "Elections," which was held at the Acton Memorial Library in April.

The photography work of Acton-Boxborough students was included in a photography show at the State Transportation Building in Boston, sponsored by the Massachusetts Education Association.

AB Portfolio class students participated in year three of an interdisciplinary unit of study between the English and Visual Arts departments. Collaboration included multi-grade levels of students in English and Visual Arts classes working together and connecting with the community-based Robert Creeley Foundation. Portfolio students created broadside designs to accompany Creeley Foundation Award Winning Poet Bruce Weigl's work. One student's artwork was chosen for the broadside design, which was printed in a limited edition.

Students in Modern Art History, Advanced Drawing/Painting, and Junior/Senior Portfolio classes visited the Museum of Modern Art in New York City in the fall. Students and their teacher chaperones traveled by bus for this one-day field trip.

During March, Acton and Acton-Boxborough student artwork was exhibited in the annual Youth Art Month Show at the Worcester Art Museum. Thirty-nine APS/AB student works were included. There was an opening reception for students, their families, and art teachers in the Museum's Renaissance Court. All seven schools were represented in this show.

During the month of April, the artwork of forty-seven students, from grades K-12 and representing all the schools, was in the exhibit, "Things," at the Sargent Memorial Library, Boxborough. A show of representative student artwork from each of the schools was on display at the Acton Senior Center during the month of May. The work of thirty-six students was included in this exhibit.

High school students had the opportunity to participate in Photo Club and in Art Club, both of which met after school one afternoon a week throughout the year.

K-12 Visual Arts staff participated in the third year of a curriculum review. High School and Junior High Art faculty completed revision of units of study for Visual Arts courses, grades 7-12. Elementary art faculty collaborated on developing common units of study in drawing, painting and sculpture for grades K-6.

At the elementary level there was a K-6 Art Show at Gates School in May and Grade 6 Sculpture Shows at both McCarthy-Towne and Merriam Schools in June.

TECHNOLOGY

The Department of Educational Technology (EDTech) was created in 2010-2011, with the hiring of Amy Bisiewicz as Director, to combine infrastructure, data management, and desktop support services with on-site technology integration and instruction to meet the needs of all members of our learning community. Understanding that learning powered by technology can help transform education, the department now looks to ensure seamless integration of technology into the curriculum while enabling all students with the 21st century skills needed to compete in our global society.

2010-2011 Educational Technology S.M.A.R.T. Goals

Under the direction of the Superintendent, all departments annually create S.M.A.R.T. goals that are presented and voted upon by the school committee. The goals are aligned with district-wide curriculum objectives. The complete set of S.M.A.R.T. goals is online at

<http://www.ab.mec.edu/curriculum/goals.shtml>. In June, departments submit their results, which are used to assist the school committee in the yearly evaluation of the Superintendent's performance.

"It's All About Instruction"

In aligning with the Superintendent's message, "It's all about instruction," technology leaders actively participated on the 2010-2011 *Teaching and Learning Committee* to define effective instruction, create a shared understanding of teaching and learning, and determine literacy goals. Within this collaboration, measurable, long-term technology goals were established and communicated to the learning community.

GOAL 1: Enhance the student-learning environment to ensure 21st-Century readiness for every student. **OUTCOME:** By 2012, 85% of all students will meet the updated version of the Massachusetts K-12 Technology Literacy Standards, which incorporate the recommendations of the Partnership for the 21st-Century Skills Standards.

GOAL 2: Ensure that all teachers are proficient in the use and integration of technology into instruction. **OUTCOME:** By 2013, at least 85% of district staff will have participated in 45 hours of high-quality professional development that includes technology skills and the integration of technology into instruction.

To help meet these projected outcomes, the department set forth on a yearlong assessment to help determine future strategies and planning.

Technology Integration and Literacy

Using 2009 assessment data, teachers from both school districts reported having successfully integrated technology into performing daily operational and administrative tasks, with 100% reporting daily computer use to perform such tasks as lesson planning, communications, and/or collaboration.

Although all teachers did identify using technology on a daily basis, data collected from the district-developed Teacher Technology Self-Assessment surveys demonstrated various proficiency levels among instructional staff in both districts. In the Acton Public Schools, 15% of teachers identified themselves at the early technology level. Fifty-five percent of the teachers felt they were developing their technology skills, while 25% were proficient. Only 5% of the teachers felt their technology skills were categorized as advanced. In the Acton-Boxborough Regional School District, 5% of teachers felt that they were at the early technology level. Thirty-five percent of staff identified with having developing technology skills. Proficiency level of skills was identified in 50% of the staff, with 10% indicating an advanced level of technology skills.

While there has been measured progress, there is still work to be done in using technology for instructional purposes within both districts. For the Acton Public Schools, 23% of instructional staff reported using instructional technology with students on a daily basis for activities such as research, multimedia, simulations, data interpretation, communications, and collaboration. Forty-seven percent reported using technology on a weekly basis, while the remaining 30% utilize technology monthly. Acton-Boxborough reported 50% of instructional staff using technology on a daily basis for instructional purposes. Twenty-five percent of the staff reported using technology either on a weekly or monthly basis. For both districts, there were no teachers that reported having never used technology at some point during the school year.

Student Information and Communications Technologies (ICT) Literacy

The Acton-Boxborough Regional School District performed a technology literacy assessment based on the 2007 ISTE NETS-S standards for students at the Acton-Boxborough Regional High School and Raymond J. Grey Junior High. Out of 80 high school seniors who took the ETS iSkills assessment based on the seven skills areas: Define, Access, Evaluate, Manage, Integrate, Create, and Communicate, 79 test takers completed the test. Overall, students from both schools performed above state average on all of the competencies, with full results disclosed in the 2010-2013 technology plan (<http://ab.mec.edu/departments/technology/pdf/2010technologyplan.pdf>). The results demonstrate that students are acquiring 21st-Century skills. However, results from informal student surveys report dramatic inconsistencies in the overall use of technology throughout their K-12 learning experience, as teachers utilized technology to varying degrees. Addressing this issue is pertinent in order to meet expected outcomes as determined by the Teaching and Learning Committee.

Operational Efficiencies

On October 16, 2010, Department of Energy Resources Commissioner Phil Giudice joined local and state officials to present six communities, including Acton, with Green Communities grants, which fund projects to reduce energy use and costs. The grant provided the districts with an energy adviser who helped to assess the technology carbon footprint of the department. In conjunction with the district's "Power Down!" initiative, the department worked to modify current desktop configurations and help minimize energy consumption. Desktop computers were set to automatically shut down monitors when not in use; night-time backup processes and anti-virus scans were rescheduled to daytime events; and a print assessment was completed to help analyze annual spending on toner, paper, service, and maintenance. The department looks forward to more collaborative opportunities with these groups to further enhance our energy efficiency.

IT Hardware/Software Standards and Purchasing

Looking to consistently provide updated technology to staff and students, the department reviewed and updated the technology standards to meet district, business, and classroom requirements. As the proliferation of cloud-based, Internet services continued to grow in 2010-2011, the department approved cost-effective netbooks as an additional model for purchase, providing more technology resources at a lower cost. High school and junior high students can expect to have increased access to technology in the 2011-2012 school year.

Cyberbullying and Internet Safety

Our school community is committed to providing a safe learning environment for all members of the learning community. Our students are digital natives; however, we cannot assume they completely understand responsible online behavior. In 2010, the department supplemented each school's unique K-12 bullying programs with cyberbullying and online safety curriculum materials. Using i-Safe (www.isafe.org), a research-based publisher of media literacy and digital citizenship, our districts were able to meet state mandates and provide teachers with robust instructional tools.

Department of Educational Technology Staff

The Acton Public Schools and the Acton-Boxborough Regional Schools share an infrastructure maintained by the department. Among the staff are the full-time positions of Director of Educational Technology, Systems Administrator, and Data Information Manager; part-time positions include desktop support technicians, technology integration specialists, administrative support, and the webmaster.

In 2010, the technology team supported more than 1,700 cross-platform computer devices, 15% of which were older than five years. Each Desktop Support Specialist supported 187 computers in the Acton-Boxborough Regional School District and 379 computers in the Acton Public Schools. The districts' Technology Integration Specialists provided school-based support, with each school having 19 hours of dedicated instructional technology assistance. Both districts are working towards meeting the recommended staffing guidelines per the Department of Elementary and Secondary Education (<http://www.doe.mass.edu/edtech/techplan/07-10guidelines.pdf>). Both districts utilized PowerSchool Premier for their student information system and E-Sped for their special education needs, both of which are hosted off-site. These tools provided scheduling, attendance, grading, and reporting tools essential for efficient school administration.

SUMMER SCHOOL

The Acton-Boxborough Regional School District Summer School had another successful year in 2011. With our enrollment of 510 students, we served ten fewer students than in 2010. Eight percent of our students came from seven other districts. Several Math, Science, and Physical Education courses reached capacity much later in the summer, forcing us to turn away fewer students (than in 2010) not currently enrolled in the Acton-Boxborough Regional School District.

Summer School course changes included the addition of an art course and the addition of a middle school math preparatory course: Math Counts. The low enrollment of the Elementary Program collapsed the three elementary classrooms into a single class. This in turn decreased the number of AB faculty positions to 18 from 21 in 2010.

The number of student scholarships increased by 7% from 2010. Increased need for financial services directly from the SS program came as a result of other community outreach/ campership programs not having the resources to meet the increasing community needs.

Tuition receipts continue to allow us to function as a self-sustaining educational program. We continue to serve Acton, Boxborough, and several outlying communities with first-rate, summertime, grades 1-12 educational opportunities.

COMMUNITY EDUCATION

The Community Education office is located in the Administration Building, 15 Charter Road, Acton. Its staff organizes, staffs, and directs the following programs and activities.

Day and Evening Classes: Each year, Community Ed. offers nearly 2,000 classes for children, teens and adults. Classes and other programs are posted on the Community Ed. website: <http://comed.ab.mec.edu> and advertised in *INTERACTION*, the course catalog that is mailed four times a year to over 20,000 area homes. More than 10,000 students enroll in classes annually.

Extended Day: Serving 298 Acton families, Extended Day offers quality before- and after-school care for 366 children in grades K-6. Community Ed. runs a program at the Administration Building, as well as school-based programs at Conant, Gates, and McCarthy-Towne Schools.

All-Day Kindergarten Program: Community Ed. administers the business affairs of the All-Day Kindergarten program at each elementary school.

Summer Day Program: Located at the Administration Building, this program offers weeklong sessions to an average of 88 children per week in grades K-6. Activities include: Arts and Crafts, Music and Drama, Cooperative Games, Red Cross Swim Lessons, Free Swim, and Special Events.

Vacation Week Programs: During February and April school vacations, Community Ed. runs childcare programs that include field trips and enrichment activities. Community Ed. recently added one-day programs on the school districts' annual staff professional day, to assist parents needing childcare on that non-school day.

Youth Basketball League: Over a 12-week period almost 900 boys and girls in grades 3 and up participate in weekly practices and league play. More than 150 paid and volunteer coaches, timers, and referees staff the league.

Driver Education: Community Ed. runs a Registry-approved driving school, offering classroom instruction and on-road training to 280 students annually.

Pool & Field House Programs: Located at ABRHS, the Pool & Field House Program provides the public with opportunities to use the high school pool and field house on the weekends. In addition to open swim and gym, Community Ed. runs a full Red Cross Swim Program, a youth swim team, master's competitive swimming, morning and evening lap swim, and water exercise classes.

Fitness Center: Community Ed. staffs public drop-in times at the Fitness Center, located at the Acton-Boxborough Regional High School.

Scheduling Use of School Fields: Little League, Softball, Pop Warner, Youth Lacrosse, and Youth Soccer, as well as individuals, businesses and community organizations, receive permits for school field use through Community Ed. Fees charged are returned to the school district to support the facilities.

Scheduling Use of School Buildings: Use of the seven school buildings outside of school hours is scheduled through Community Ed.

Community Education receives no funding from the school districts or towns and runs all programs on a self-sustaining basis. Moneys are returned to the districts to use for space and equipment. For more information about Community Education and the programs that it offers, call (978) 266-2525.

FACILITIES AND TRANSPORTATION

The School District managed to fund several capital projects over the past summer after completing a very efficient fiscal year. Through the implementation of a productive energy conservation and education program and the successful planning and implementing of a sound capital project program, we have seen a steady reduction in our energy spending. This has created budget capacity that has contributed to the Districts' ability to fund end-of-the-year turn backs to free cash and E and D, as well as critical technology and other curricula tools and our own much-needed capital maintenance projects.

There were two major projects at the High School: the new Field House gym floor and extensive pool work. These projects bring additional benefit to the community through Community Education recreational offerings and certainly enhance the experience of our student population. The pool got a major facelift in that we drained it and gave it an acid wash; we even had our vendor

ground out all the 25-year-old grout and re-grout the surface. It came out great, as did the new gym floor that speaks for itself as soon as you walk in.

Other capital projects included the completion of the rebuilding of the boardwalk connecting Gates and Douglas over Fort Pond Brook. This project would not have happened without the Friends of the West Acton Boardwalk and significant community fund raising. Thank you to everyone involved. Additionally, we were able to create a much more functional entrance into the Gates School, enhancing access and appearance. As always we had an eye on energy, and with the assistance of NSTAR we were able to change all of our outdoor lighting on campus to high efficiency induction lighting. The lighting looks cleaner; ongoing maintenance is reduced four times; and electrical consumption is drastically reduced. In fact the project pays for itself in a single year.

We look forward to supporting the school district this coming year. Please feel free to contact the Facilities Department with any questions, comments, or concerns.

IN CONCLUSION

This report demonstrates that the Acton Public Schools and the Acton-Boxborough Regional School District are complex organizations. Nonetheless, the districts possess a clear mission and vision. They are fortunate to possess a dedicated staff that make a habit of constant self-reflection and, as resources allow, of renewal.

Our students, teachers, and administrators continue to perform at high levels – academically, athletically, artistically, personally, and professionally – and so the Acton Public Schools and the Acton-Boxborough Regional School District maintain a reputation that attracts people to the communities and to our schools. It is our intention to continue to provide the best possible education to the communities and to seek continued financial and moral support for this very important endeavor.

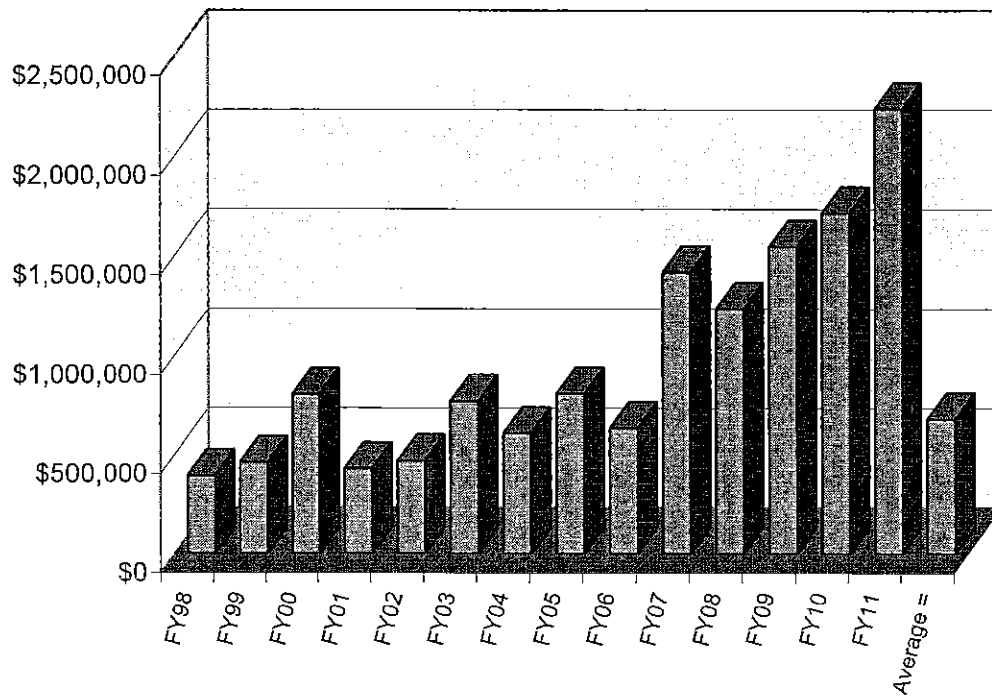
The towns of Acton and Boxborough have a great investment in the schools since the schools serve the communities' youth and adult populations through public schooling, Community Education, and as a center for much community activity. This is a win-win situation for both the towns and the schools that we want to maintain for the future.

Stephen E. Mills
Superintendent of Schools
On Behalf of the School Committees
January 2012

Acton Boxborough Regional School District
Analysis of Undesignated Fund Balance
June 30, 2011

Undesignated Surplus, July 1, 2010			\$ 1,714,317	
General Fund Revenues closed to Fund Balance:				
Member Town Assessments			\$ 30,107,856	
Chapter 70			\$ 6,931,919	
Charter School Reimbursement			\$ 64,675	
Transportation Aid			\$ 633,595	
Medicaid Reimbursement			\$ -	
Interest Income			\$ 16,888	
Miscellaneous			\$ 44,098	
		Total Revenues	\$ 37,799,031	
Other Available Funds:				
Use of Excess & Deficiency (E&D) FY11			\$ 318,059	
Use of Excess & Deficiency (Transp) FY11			\$ 605,806	
Reserve for MSBA			\$ -	
Transfer from Debt Premium Reserve			\$ 658	
		Total Other Available Funds	\$ 924,523	
		Total Funding		\$ 38,723,554
Uses:				
General Fund Expenses FY11			\$ (36,364,534)	
Cherry Sheet Charges FY11			\$ (346,722)	
Teachers' Pay Deferral			\$ (47,669)	
Record Encumbrances FY11			\$ (1,203,593)	
Reverse FY10 Encumbrances			\$ 77,116	
		Total Expenditures & Encumbrances		\$ (37,885,402)
		FY11 Increase to E&D		\$ 838,152
Undesignated Surplus			\$ 1,714,317	
Surplus voted for FY2012 Budget			\$ (314,878)	
		Total Increase		\$ 1,399,439
Undesignated Surplus Available, June 30, 2011				\$ 2,237,591

Excess & Deficiency Certified



Fiscal Year

E&D Certified

FY98

\$391,959

FY99

\$460,077

FY00

\$803,026

FY01

\$427,861

FY02

\$467,258

FY03

\$767,772

FY04

\$605,464

FY05

\$805,557

FY06

\$632,349

FY07

\$1,415,970

FY08

\$1,231,767

FY09

\$1,545,953

FY10

\$1,714,000

FY11

\$2,237,591

(certification in process)

Average =

\$677,729

ACTON HEALTH INSURANCE TRUST

Balance Sheet

November 30, 2011

ASSETS

Current Assets		
Middlesex Savings -Due 8/11/12	\$	751,027.74
Sovereign - Money Market		1,701,257.99
Citizens Bank - Due 2/12/13		250,836.66
Citizens Bank - Savings		252,202.76
Citizens - Money Market		1,724,647.63
Citizens - Checking		219.68
Prepaid Expenses		3,333.00
		<hr/>
Total Current Assets		4,683,525.46
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>4,683,525.46</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	16,450.00
IBNR		1,050,000.00
Prepaid Revenue (12 mos)		325,296.96
APS Prepaid Revenue (10 mos)		145,847.04
AB Prepaid Revenue (10 mos)		200,954.72
		<hr/>
Total Current Liabilities		1,738,548.72
Long-Term Liabilities		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		1,738,548.72
Capital		
UNDESIGNATED FUND BALANCE		3,615,039.76
Net Income		(670,063.02)
		<hr/>
Total Capital		2,944,976.74
		<hr/>
Total Liabilities & Capital	\$	<u>4,683,525.46</u>

ACTON HEALTH INSURANCE TRUST
Income Statement
For the Five Months Ending November 30, 2011

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
TA - BC EMPE	\$ 4,532.86	\$ 4,787.26	\$ 24,930.73	\$ 24,911.71
TA - BC EMPR	22,964.30	24,504.70	126,303.65	126,749.65
TA - NW BLUE EMPE	15,428.20	13,816.28	82,712.54	75,408.73
TA - NW BLUE EMPR	87,426.90	78,419.81	465,141.35	428,284.67
TA - H/H EMPE	11,263.00	11,971.45	63,542.14	64,868.30
TA - H/H EMPR	63,823.95	69,447.98	349,377.02	354,227.33
TA - COBRA	3,518.87	866.43	12,872.34	4,305.65
TA - RETIREE EMPE	30,789.12	30,511.61	157,798.34	160,490.88
TA - RETIREE EMPR	31,864.99	32,854.49	156,922.27	157,632.78
AP - PREPAID PAYS	(49,509.17)	(52,591.87)	(145,847.04)	(158,380.33)
AP - BC EMPE	773.76	9,835.28	5,635.72	46,712.76
AP - BC EMPR	773.76	47,118.22	6,680.38	234,213.88
AP - NW BLUE EMPE	40,238.38	25,666.38	192,662.60	109,158.38
AP - NW BLUE EMPR	120,715.14	107,452.22	580,233.92	504,541.25
AP - H/H EMPE	41,758.44	28,882.52	193,786.21	126,942.57
AP - H/H EMPR	127,289.22	128,259.50	586,800.56	616,043.68
AP - COBRA	0.00	0.00	0.00	2,858.12
AP - RETIREE EMPE	39,595.22	37,272.58	209,781.47	200,192.45
AP - RETIREE EMPR	41,388.60	41,838.30	208,655.86	202,899.07
AB - PREPAID PAYS	(66,861.05)	(73,747.24)	(200,954.72)	(220,998.18)
AB - BC EMPE	6,162.00	21,438.02	24,090.66	96,402.82
AB - BC EMPR	6,162.00	84,503.14	24,090.66	401,349.65
AB - NW BLUE EMPE	63,150.86	39,948.74	303,038.75	170,986.88
AB - NW BLUE EMPR	197,599.26	164,188.00	937,266.91	796,176.99
AB - H/H EMPE	51,309.18	42,505.83	262,458.01	180,367.24
AB - H/H EMPR	169,551.04	184,204.60	833,473.75	871,672.57
AB - COBRA	0.00	669.42	0.00	2,231.40
AB - RETIREE EMPE	56,457.11	56,895.73	293,029.97	293,829.56
AB - RETIREE EMPR	58,026.36	61,704.47	285,645.75	284,269.12
REINSURANCE RECOVERY	0.00	917.38	0.00	917.38
INTEREST INCOME	974.85	1,832.52	6,433.91	11,012.54
MEDICARE REIMBURSEMENT	0.00	0.00	51,442.44	72,142.88
Total Revenues	1,177,167.15	1,225,973.75	6,098,006.15	6,242,422.38
Gross Profit	1,177,167.15	1,225,973.75	6,098,006.15	6,242,422.38
Expenses				
ACTUARIAL & CONSULTING SERVI	22,080.00	0.00	32,000.00	0.00
BANK FEES & S/C	(20.00)	0.00	14.62	0.00
LEGAL & ACCOUNTING	0.00	0.00	7,000.00	5,000.00
OFFICE SUPPLIES & EXPENSES	0.00	0.00	44.00	145.15
TREASURY SERVICES	1,610.00	1,610.00	8,050.00	8,050.00
CONTRACTUAL SERVICES	3,333.00	6,133.00	21,167.00	23,967.00
HEALTH INS - BC/BS-MHP	691,000.00	691,000.00	3,778,342.67	3,255,424.22
HEALTH INS - BC/BS-MED EX	116,100.00	116,100.00	580,500.00	580,500.00
HEALTH INS - HPHC	375,000.00	360,000.00	1,963,624.22	1,700,839.72
HPHC ADMINISTRATION FEES	33,545.16	32,561.95	168,054.89	176,889.59
INSURANCE - LIABILITY	5,135.00	5,135.00	5,135.00	5,135.00
REINSURANCE - IND.	7,068.76	5,919.76	36,314.51	28,637.80
REINSURANCE - FAM.	35,039.12	27,687.54	167,822.26	139,362.24
Total Expenses	1,289,891.04	1,246,147.25	6,768,069.17	5,923,950.72
Net Income	\$ (112,723.89)	\$ (20,173.50)	\$ (670,063.02)	\$ 318,471.66



Bill Fraher, CPA

**ACTON HEALTH INSURANCE TRUST
FINANCIAL STATEMENTS AND MANAGEMENT'S DISCUSSION AND ANALYSIS
YEARS ENDED JUNE 30, 2011 and 2010
WITH INDEPENDENT AUDITOR'S REPORT**

ACTON HEALTH INSURANCE TRUST
FINANCIAL STATEMENTS AND MANAGEMENT'S DISCUSSION AND ANALYSIS
YEARS ENDED JUNE 30, 2011 and 2010

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORTS ON:

Financial statements	1
----------------------	---

MANAGEMENT'S DISCUSSION AND ANALYSIS	2
--------------------------------------	---

FINANCIAL STATEMENTS:

Statement of net assets	5
Statement of revenues, expenses, and changes in net assets	6
Statement of cash flows	7
Notes to financial statements	8



Bill Fraher, CPA
1313 Washington Street
Unit 225
Boston, MA 02118
Tel: 617-699-2877
Fax: 617-830-9393
bfraher2877@aol.com

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the
Acton Health Insurance Trust:

I have audited the accompanying statements of the Acton Health Insurance Trust (the Trust), as of and for the years ended June 30, 2011 and 2010, as listed in the table of contents. These financial statements are the responsibility of the Trust's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform my audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Acton Health Insurance Trust as of June 30, 2011 and 2010, and the changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 2 through 4 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The Trust has not presented ten year claims development information that accounting principles generally accepted in the United States of America require to supplement, but not be part of, basic financial statements.

A handwritten signature in dark ink, appearing to read 'Bill Fraher', with a stylized flourish at the end.

Boston, Massachusetts
January 11, 2012

Acton Health Insurance Trust
Management's Discussion & Analysis
June 30, 2011

The management of Acton Health Insurance Trust (the Trust) offers readers of our financial statements the following narrative overview and analysis of our financial activities for the year ended June 30, 2011. Please read this discussion and analysis in conjunction with the Trust's basic financial statements on the accompanying pages.

The Trust

The Health Insurance Trust offers employees and retirees of the general government and schools (K-6) of Acton and of the Acton Boxborough Regional School District a variety of insurance products.

<u>Plan</u>	<u>FY 11 Individuals</u>	<u>FY 11 Families</u>	<u>FY 10 Individuals</u>	<u>FY 10 Families</u>
Blue Cross Master Health (Indemnity Plan)	32	40	34	52
Blue Cross Elect (PPO)	16	25	7	20
Blue Cross (HMO)	159	241	135	250
Harvard Pilgrim (HMO)	109	259	102	256
Subtotal (Active employee enrollment)	316	565	278	578
Blue Cross Medex	321		289	
Medicare Plans (Premium Based)	71		64	
Totals	708	565	631	578

(Enrollment from Plan Projection Sheets, March of Each Year)

In FY 11 (and continuing into FY 12) there has been a significant shift in enrollment away from indemnity plans and toward the HMO plans.

Basic Financial Statements

The basic financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when incurred. The basic financial statements include a statement of net assets, a statement of revenues, expenses and changes in net assets; a statement of cash flows and notes to the financial statements.

The statement of net assets presents information on the assets and liabilities of the Trust, with the difference being reported as net assets.

Acton Health Insurance Trust
Management's Discussion & Analysis
June 30, 2011

The statement of revenues, expenses, and changes in net assets reports the operating and non-operating revenues and expenses of the Trust for the fiscal years 2010 and 2011. The net result of these activities combined with the beginning of the year net assets reconciles to the net assets at the end of the current fiscal year. Health claims and administrative charges are presented net of reimbursements received from reinsurance.

The statement of cash flows reports the changes in cash for the year resulting from operating and investing activities. The net result of the changes in cash for the year, when added to the balance of cash at the beginning of the year, equals cash at the end of the year.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements follow the basic financial statements described above.

Financial Highlights

- Revenues from participant contributions rose in FY 11 to \$14,709,165 compared to \$13,955,125 in FY 10, an increase of 5.4%.
- Health claims and administration charges increased by a surprisingly small 1.9% to \$13,944,451.
- Assets exceeded liabilities by \$3,615,040 at the close of the fiscal year. The Trust's liabilities include a reserve for claims incurred in fiscal 2011 but not yet submitted to the trust for payment.
- For the year ended June 30, 2010, net assets increased by \$653,912.
- Net assets as a percentage of operating expenses were 25.9% at the close of the fiscal year, up from the previous year's 21.6%

Actuarial Assumptions

Each year the Trustees make actuarial assumptions to project annual claims costs for each health plan on a per member/per month basis and then establish rates, on a plan by plan basis. Beginning in FY 05 the Trustees attempted to establish rates that would fund anticipated costs. Extraordinary claims costs led to a deficit in FY 05. In FY07 the Trustees increased rates to cover not only expenses but also to begin to rebuild fund balances. This continued in FY 08. In FY 09 and FY 10 the increased rates were designed to only cover increased expenses while the forecast for FY 11 had been for a modest decrease in net assets.

Acton Health Insurance Trust
Management's Discussion & Analysis
June 30, 2011

Condensed Financial Information

A comparative summary of financial information is presented below:

Acton Health Insurance Trust
Comparative Summary
2010 to 2011

	2011	2010	Change	% Change
Cash	\$5,966,012	\$5,521,063	\$444,949	8.0%
Other Assets	\$308,723	\$116,276	\$192,447	165.5%
Total Assets	<u>\$6,274,735</u>	<u>\$5,637,339</u>	<u>\$637,396</u>	<u>11.3%</u>
Claims liabilities	\$1,050,000	\$915,000	\$135,000	14.8%
Other current liabilities	\$1,609,695	\$1,761,211	(\$151,516)	(8.6%)
Total Liabilities	<u>\$2,659,695</u>	<u>\$2,676,211</u>	<u>(\$16,516)</u>	<u>(0.6%)</u>
Unrestricted net assets	<u>\$3,615,040</u>	<u>\$2,961,128</u>	<u>\$653,912</u>	<u>22.0%</u>
Member assessments	\$14,709,165	\$13,955,125	\$754,040	5.4%
Intergovernmental revenue	\$351,876	\$159,876	\$192,000	120.0%
Claims expense	\$13,944,451	\$13,687,972	\$256,479	1.9%
Other group expenses	\$484,848	\$461,650	\$23,198	5.0%
Operating gain/(loss)	<u>\$631,742</u>	<u>(\$34,621)</u>	<u>\$666,363</u>	
Investment income	22,170	49,572	(\$27,402)	(55.2%)
Change in net assets	<u>\$653,912</u>	<u>\$14,951</u>	<u>\$638,961</u>	

Economic Factors Affecting the Subsequent Year

The Trust is operating in an environment of continuing rapid changes in health care costs and health insurance plans. Consequently the Trust continues to investigate alternative plans and changes in benefits, and co-pays. The Town and the schools have negotiated new contracts during fiscal 10 and 11 with various employee groups. Some of these changes will impact rates set by the Trust in future years. The passage by the Massachusetts legislature of Chapter 69 which provides a new framework for changing plan designs could affect the Trust's financial situation. The potential to join the State's insurance group could affect the need for the Trust.

Request for information

This financial report is intended to provide an overview of the finances of the Trust. Any questions concerning this report, or for additional information, please contact the Trust's Chair, Robert Evans Jr., through Sharon Summers, Treasurer of the Acton-Boxborough Regional District School System at 978-264-4700.

ACTON HEALTH INSURANCE TRUST**Statement of Net Assets****June 30, 2011 and 2010**

	<u>2011</u> <u>Total</u>	<u>2010</u> <u>Total</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 5,966,012	\$ 5,521,063
Receivables:		
Member accounts	-	479
Reinsurance claims	203,106	55,367
Total receivables	203,106	55,846
Prepaid expenses	105,617	60,430
Total assets	<u>\$ 6,274,735</u>	<u>\$ 5,637,339</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts payable	46,941	162,585
Claims liabilities	1,050,000	915,000
Participants' advance contributions	1,562,754	1,598,626
Total liabilities	<u>2,659,695</u>	<u>2,676,211</u>
<u>NET ASSETS</u>		
Unrestricted	3,615,040	2,961,128
Total unrestricted/net assets	<u>3,615,040</u>	<u>2,961,128</u>
Total liabilities and net assets	<u>\$ 6,274,735</u>	<u>\$ 5,637,339</u>

See the accompanying notes to the financial statements.

ACTON HEALTH INSURANCE TRUST
Statement of Revenues, Expenses, and Changes in Net Assets
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
	<u>Total</u>	<u>Total</u>
Operating revenues:		
Participants' contributions	\$ 14,709,165	\$ 13,955,125
Intergovernmental revenue - ERRP	181,673	-
Intergovernmental revenue - Medicare Part D	<u>170,203</u>	<u>159,876</u>
Total operating revenues	<u>15,061,041</u>	<u>14,115,001</u>
Operating expenses:		
Health claims and administration charges	13,944,451	13,687,972
Stop loss insurance premiums	408,327	388,487
Consulting services and other	<u>76,521</u>	<u>73,163</u>
Total operating expenses	<u>14,429,299</u>	<u>14,149,622</u>
Operating income (loss)	631,742	(34,621)
Nonoperating revenues:		
Investment income	<u>22,170</u>	<u>49,572</u>
Changes in net assets	653,912	14,951
Net assets, beginning of year	<u>2,961,128</u>	<u>2,946,177</u>
Net assets, end of year	<u>\$ 3,615,040</u>	<u>\$ 2,961,128</u>

See the accompanying notes to the financial statements.

ACTON HEALTH INSURANCE TRUST

Statement of Cash Flows

Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Cash received from participants	\$ 15,025,648	\$ 14,195,965
Cash paid to insurance providers and other vendors	<u>(14,602,869)</u>	<u>(14,403,624)</u>
Net cash provided (used) by operating activities	<u>422,779</u>	<u>(207,659)</u>
Cash flows from investing activities:		
Interest on deposits	<u>22,170</u>	<u>49,572</u>
Net cash provided by investing activities	<u>22,170</u>	<u>49,572</u>
Net increase (decrease) in cash	444,949	(158,087)
Cash, beginning of year	<u>5,521,063</u>	<u>5,679,150</u>
Cash, end of year	<u><u>\$5,966,012</u></u>	<u><u>\$5,521,063</u></u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$631,742	(\$34,621)
Changes in operating assets and liabilities:		
Accounts receivable	479	418
Prepaid expenses	(45,187)	(60,430)
Accounts payable	(115,644)	(222,525)
Reinsurance receivable	(147,739)	28,953
Claims liabilities	135,000	-
Participant advanced contributions	<u>(35,872)</u>	<u>80,546</u>
Net cash provided (used) by operating activities	<u><u>\$422,779</u></u>	<u><u>(\$207,659)</u></u>

See the accompanying notes to the financial statements.

ACTON HEALTH INSURANCE TRUST

Notes to Financial Statements

June 30, 2011 and 2010

Note 1. Organization

The Acton Health Insurance Trust (the Trust) Acton, Massachusetts, is a Massachusetts Municipal Joint Health Insurance Purchase Trust formed pursuant to Massachusetts General Laws, Chapter 32B, Section 12 and Chapter 40, Section 4A under a certain joint purchase agreement which became effective in July 2003. As a governmental entity, the Trust is not subject to the provisions of the Employee Retirement Income Security Act of 1974 nor is it subject to federal and state income taxes.

The Trust offers health benefits to all eligible employees and retirees of its two participating governmental units, the Town of Acton and the Acton-Boxborough Regional School District. The number of subscribers in the self-funded medical plans was 1,196 at June 30, 2011 and 1,160 at June 30, 2010.

Governmental units may apply for membership and be added to the Trust, commencing on a date mutually agreed upon, provided that no less than two-thirds of the Board representatives present at a duly called meeting of the Board vote to accept such additional participants.

Any participating governmental unit may withdraw participation at its discretion. A governmental unit that elects to terminate participation in the Trust must notify the Trustees of such intent to withdraw 60 days prior to the end of the fiscal year, to be effective at the end of the fiscal year.

There is no liability for premium or administrative expense following the effective date of termination of a participating governmental unit's coverage under a contract purchased through the Trust except for the governmental unit's proportionate share of any deficit in the Trust as of its termination date, or of any premium expense or any subsequent expense for its covered individuals continued on the plan after termination. Any net assets are apportioned to the terminating member on a pro rata basis.

Contributions to the Trust's trust fund from participating governmental units are on a monthly basis. The payment is calculated by the Board and is determined to be 100% of the cost of coverage of the Trust as a whole (including, but not limited to, anticipated incurred claims, retention, risk, and Trust administration expenses) as established through underwriting and/or actuarial estimates.

The Trust's plans consist of a traditional medical indemnity program with Blue Cross/Blue Shield of Massachusetts, an Exclusive Provider Organization plan with Harvard Pilgrim Health Care and Blue Cross/Blue Shield and an Optional Medicare Extension plan with Blue Cross/Blue Shield. All of these plans are self-funded. Medicare plans with Harvard Pilgrim Health Care and Tufts Health Care are premium based plans.

The Trust has a specific excess medical reinsurance contract with an insurance carrier covering claims paid in excess of \$125,000, to a lifetime maximum amount payable of \$4,000,000 (includes a \$60,000 corridor and one laser at \$235,000). The policy covers claims incurred, on a yearly basis, within twelve months and paid within eighteen months. Amounts recoverable through reinsurance are recorded as a receivable and a reduction of claims expense.

The Trust employs the services of Cook & Company, Marshfield, Massachusetts, to provide certain management, consulting, and technical functions and to review medical claims paid. The current agreement with Cook & Company is for a one-year term ending June 30, 2012, and provides for an annual fee based on the number of subscribers. The Trust also employs the Certified Public Accounting firm of Borgatti Harrison and Company to provide Treasury services under a contract that expires June 30, 2012.

ACTON HEALTH INSURANCE TRUST

Notes to Financial Statements

June 30, 2011 and 2010

Note 2. Summary of Significant Accounting Policies

Financial statements present net assets at June 30, 2011 and 2010 and revenues, expenses, and changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America, which recognize revenues from contributions and earnings when earned and expenditures when liabilities are incurred.

Contributions to the plans from participating governmental units are determined annually for the next fiscal year based on current operating results and estimated program costs for that year. Participants make contributions approximately twice a month in conjunction with related employee payrolls. Participant advance contributions are recorded as liabilities until earned.

Cash and Cash Equivalents

Generally, the Trust is authorized to invest in the following investments: term deposits or certificates of deposit, trust companies, national banks, savings banks or banking companies, or obligations issued or unconditionally guaranteed by the United States Government or an agency thereof and having a maturity from date of purchase of one year or less with certain other limitations, or such securities as are legal for the investment of funds of savings banks under the bank's laws of the Commonwealth of Massachusetts based on a legal opinion received by the Trust.

Cash and cash equivalents consist of cash on hand and cash in checking, savings, money market or certificate of deposit accounts.

Claims' Liabilities

The Trust's obligations include estimated health claims incurred but not reported at June 30th. The Trust uses the latest reported claims to record the Trust's payable of reported claims and to estimate health claims incurred but not reported as of that date. Actual claims reported differ from claims estimated, but the stop-loss coverage minimizes the risk of a significant difference. Claims' liabilities are reviewed periodically using claims data adjusted for the Trust's current experience. Adjustments to claims' liabilities are charged or credited to expense in the periods in which they are made.

Reinsurance

The Trust does not include reinsured risks as liabilities unless it is probable that those risks will not be covered by the reinsurer. Amounts recoverable through reinsurers on paid claims are classified as receivable and as a reduction of claims expense.

Advanced Contributions

The Trust collects some participant contributions in advance of the month they are due. At the end of the year, this amount can be significant as it includes contributions from teaching employees for the months of July and August. At the end of the year, any amounts collected by the Trust that relate to contributions for the subsequent year are reported as advanced contributions (liabilities) in the financial statements.

ACTON HEALTH INSURANCE TRUST

Notes to Financial Statements

June 30, 2011 and 2010

Note 2. Summary of Significant Accounting Policies (continued)

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results will differ from estimates.

Note 3. Cash, Cash Equivalents, and Investments

The Trust maintains deposits in two authorized financial institutions. In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the Trust's deposits may not be returned. The Trust does not have a formal deposit policy for custodial credit risk. At June 30, 2011 deposits in the financial institution totaled \$5,996,012 and had a carrying amount of \$5,566,012. Of the deposit amounts at June 30, 2009, \$500,000 was covered by FDIC insurance, leaving \$5,066,012 exposed to custodial credit risk because it was uninsured and uncollateralized. At June 30, 2010 deposits in the financial institution totaled \$5,476,655 and had a carrying amount of \$5,521,063. Of the deposit amounts at June 30, 2009, \$4,976,655 was exposed to custodial credit risk because it was uninsured and uncollateralized. The difference between deposit amounts and carrying amounts generally represents outstanding checks and deposits in transit.

Note 4. Unpaid Claims

The Trust establishes a liability for both reported and unreported incurred events which includes estimates of both future payments of losses and related adjustment expenses, if any. The following represents changes in claims liabilities during the years ended June 30, 2010 and 2009:

	<u>2011</u>	<u>2010</u>
Unpaid claims and claims administration expenses – beginning of year	\$ 1,077,585	\$ 1,300,024
Incurred claims and claims administration expenses:		
Provision for insured events and admin. expenses - current fiscal year	13,944,451	13,687,972
Increase (decrease) in provision for insured events of prior fiscal years	<u>–</u>	<u>–</u>
	13,944,451	13,687,972
Payments:		
Claims and expenses attributable to insured events – current year	(12,874,510)	(12,610,387)
Claims and expenses attributable to insured events – prior years	<u>(1,077,585)</u>	<u>(1,300,024)</u>
	<u>(13,925,095)</u>	<u>(13,910,411)</u>
Total unpaid claims and claims adjustment expenses – end of year	<u>\$ 1,096,941</u>	<u>\$ 1,077,585</u>

[Note: 2010 numbers adjusted from prior year statements to include claims administrative expenses for comparative purposes to 2011 amounts.]



COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP
102 Main Street, P.O. Box 1068
Marshfield, MA 02050 (781) 837-7300

ACTON
CASH FLOW SUMMARY
FOR THE PERIOD OF JULY 2011 THROUGH JUNE 2012

Coverage: COMBINED									
Type of Reinsurance: SPECIFIC					COOK				
Reinsurance Carrier: BCBS					110,000				
Reinsurance Level					MIA				
W.C. Carrier:					Ind				
Reinsurance:					24.89				
Funding Rate					variable				
Funding -Employer%					variable				
Employee %					variable				
Employee \$:					0				
Working Deposit:					1,182,200				
Administrative Fee:					variable				
Dependent Age:									
Month	Ind.	Fam.	Paid	Admin.	*Reinsurance	Other	Total	*Contribution	Level
			Claims	Fee	Premiums	Costs	Costs	To Trust	Monthly
JUL	333	510	1,168,980	75,005	40,429	1,284,664	1,161,510	(123,154)	1,182,200
AUG	290	560	1,062,561	71,928	42,509	1,032,835	1,211,051	178,216	1,182,200
SEP	290	560	1,113,838	80,685	42,509	1,237,033	1,211,051	(25,981)	1,182,200
OCT	284	556	1,354,650	76,298	42,108	1,433,584	1,199,745	(233,839)	1,182,200
NOV	284	556	1,363,358	76,594	42,108	1,479,409	1,199,745	(279,664)	1,182,200
DEC	284	556	1,246,150	76,435	42,108	1,364,715	1,199,745	(164,970)	1,182,200
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			7,309,537	456,945	251,771	7,832,239	7,182,846	(649,393)	7,093,200

PROJECTIONS:

ORIGINAL	292	546	13,067,617	871,512	485,143	14,488,272	13,938,123	(550,149)
REVISED	289	553	13,843,346	915,558	504,418	15,077,308	14,381,314	(695,994)

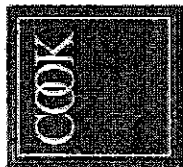
OTHER COSTS

Recovery Checks-Sep

Contacts	Telephone	Ext
Executive: Don Alcardi	978-264-4700	3205
Coordinator: John Murray	978-264-9612	
Other: John Petersen	508-254-5650	
Mike Gowing	978-264-0921	Home
Bob Evans	978-263-5557	
Tess Summers	978-264-4700	4025
BC Rep Tanya Chakmakian	617-246-5742	
HPHC Rep David Kieser	800-848-9995	32223

CASH FLOW REMARKS

ACSI: 16,442.66



COOK & COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP

1025 Plain Street, P.O. Box 1069

Marshfield, MA 02050 (781) 837-7300

ACTON

CASH FLOW SUMMARY REVIEW

FOR THE PERIOD OF JULY 2011 THROUGH JUNE 2012

Coverage: MASTER HEALTH PLUS									
Month	Ind.	Fam.	Paid	Admin.	*Reinsurance	Other	Total	*Contribution	Level
			Claims	Fee	Premiums	Costs	Costs	To Trust	Monthly
JUL	22	13	90,372	5,151	1,367	(532)	96,357	67,963	116,100
AUG	21	13	108,714	5,151	1,342	(8,123)	107,083	66,699	116,100
SEP	21	13	114,108	2,552	1,342	0	118,001	66,699	116,100
OCT	21	12	69,131	2,552	1,279	(210)	72,752	63,587	116,100
NOV	21	12	91,370	2,477	1,279	(1,055)	94,070	63,587	116,100
DEC	21	12	86,431	2,477	1,279	0	90,187	63,587	116,100
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			560,126	20,358	7,888	(9,921)	578,450	392,124	696,600
PROJECTIONS:									
ORIGINAL	22	13	1,151,216	31,521	16,402	18,600	1,217,739	815,555	(402,184)
REVISED	21	12	1,135,734	35,218	15,561	(9,921)	1,176,592	773,649	(402,943)
OTHER COSTS									
PROVIDER FRAUD-JUL,AUG									
CLAIMS RECOVERY FEES-AUG,NOV									
OTHER PARTY LIABILITY-OCT									
STATE FEES-OCT									
Admin. Fee Credit-Nov									
Contacts	Executive: Don Alcardi Coordinator: John Murray Other: John Petersen Mike Gowing Bob Evans Tess Summers BC Rep Tanya Chakmakian HPHC Rep David Kieser								
Telephone	978-264-4700 978-264-9612 508-254-5650 978-264-0921 978-263-5557 978-264-4700 617-246-5742 800-848-9995								
Ext	3205 3205 Home Home 4025 32223								
Administrative Fee:	\$75.05								
Dependent Age:									
Reinsurance Carrier:	BCBS								
Reinsurance Level	110,000								
W.C. Carrier:	MIA								
Reinsurance:	Ind								
Funding Rate	See Below								
Funding -Employer%	50.00								
Employee %	50.00								
Employee \$:	0								
LEVEL MO.	116,100								
Administrative Fee:	\$75.05								
Dependent Age:									

Plan Rates	\$5 CO PAY	\$15 CO PAY	\$20 CO PAY
MHP	\$1,328.29	\$3,111.84	\$1,289.60
BCE	NA	NA	\$1,081.60
HMO Blue	\$664.14	\$1,569.31	\$644.80
HPHC	\$664.14	\$1,569.31	\$644.80
ACSI:	34,072.01		

CASH FLOW REMARKS



COOK COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP
100 Main Street, P.O. Box 1068
Marshfield, MA 02060 (781) 837-7300

ACTON
CASH FLOW SUMMARY
FOR THE PERIOD OF JULY 2011 THROUGH JUNE 2012

										Coverage: Blue Care Elect	
Month	Ind.	Fam.	Paid	Admin.	*Reinsurance	Other	Total	*Contribution	Variance	Level	Type of Reinsurance: SPECIFIC
			Claims	Fee	Premiums	Costs	Costs	To Trust		Monthly	Reinsurance Carrier: BCBS
JUL	10	6	74,567	2,850	627	0	78,044	26,022	(52,022)	20,000	Reinsurance Level 110,000
AUG	10	5	51,385	2,780	564	(43,115)	11,614	23,479	11,865	20,000	W.C. Carrier: MIA
SEP	10	5	88,283	1,134	564	0	89,982	23,479	(66,502)	20,000	Ind
OCT	10	5	52,405	1,134	564	(39,671)	14,433	23,479	9,046	20,000	Reinsurance: 24.89
NOV	10	5	21,820	1,063	564	(56)	23,392	23,479	87	20,000	Funding Rate 1,049.36
DEC	10	5	30,934	1,063	564	0	32,562	23,479	(9,083)	20,000	Funding -Employer% 50.00
JAN											Employee % 50.00
FEB											Employee \$: 0
MAR											LEVEL MO. 20,000
APR											Administrative Fee: \$70.89
MAY											Dependent Age:
JUN											
TOTALS			319,395	10,025	3,447	(82,842)	250,025	143,417	(106,608)	120,000	

PROJECTIONS:

ORIGINAL	10	1	242,726	13,611	7,524	2,000	265,861	312,262	46,401
REVISED	10	5	440,758	16,405	6,831	(82,842)	381,152	284,291	(96,861)

OTHER COSTS

		Contacts		Telephone	Ext
Recovery Checks-Aug,Oct		Executive: Don Alcardi		978-264-4700	3205
Admin. Fee Credit-Nov		Coordinator: John Murray		978-264-9612	
		Other: John Petersen		508-254-5650	
		Mike Gowing		978-264-0921	Home
		Bob Evans		978-263-5557	
		Tess Summers		978-264-470	4025
		Tanya Chakmakian		617-246-5742	
		BC Rep		800-848-9995	32223
		HPHC Rep David Kieser			

CASH FLOW REMARKS

Plan Rates	\$5 CO PAY	\$15 CO PAY	\$20 CO PAY
MHP	\$1,328.29	\$3,111.84	\$1,289.60
BCE	NA	NA	\$1,081.60
HMO Blue	\$664.14	\$1,569.31	\$644.80
HPHC	\$664.14	\$1,569.31	\$644.80

ACSI: 29,221.55



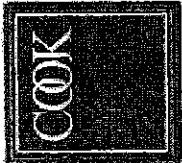
COOK & COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP
1025 Plain Street, P.O. Box 1068
Marshfield, MA 02050 (781) 837-7300

ACTON

CASH FLOW SUMMARY REVIEW FOR THE PERIOD OF JULY 2011 THROUGH JUNE 2012

Coverage: Network Blue									
Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Level Monthly
JUL	151	293	404,263	27,314	22,223	(26)	453,774	542,056	555,000
AUG	168	286	468,861	27,244	22,205	(86,889)	431,421	542,337	555,000
SEP	168	286	515,782	31,333	22,205	0	569,320	542,337	555,000
OCT	160	284	613,873	31,192	21,880	13	666,958	534,084	555,000
NOV	160	284	687,331	31,404	21,880	(1,540)	739,075	534,084	555,000
DEC	160	284	654,956	31,333	21,880	0	708,169	534,084	555,000
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			3,345,065	179,820	132,274	(88,442)	3,568,717	3,228,982	3,330,000
PROJECTIONS:									
ORIGINAL	165	277	6,127,006	377,702	266,679	18,600	6,789,987	6,504,672	(285,315)
REVISED	161	285	6,408,568	367,820	263,554	(88,442)	6,951,501	6,433,487	(518,014)
OTHER COSTS									
PROVIDER FRAUD-JUL									
CLAIMS RECOVERY FEES-JUL,AUG									
Recovery Checks-Aug									
STATE FEES-OCT									
Admin. Fee Credit-Nov									
CASH FLOW REMARKS									
Type of Reinsurance: SPECIFIC									
Reinsurance Carrier: BCBS									
Reinsurance Level: 110,000									
W.C. Carrier: MIA									
Reinsurance: Ind									
Funding Rate: 24.89									
Funding -Employer%: see below									
Employee %: 85.00									
Employee \$: 15.00									
LEVEL MO. 0									
Administrative Fee: \$70.89									
Dependent Age:									

TOTALS		3,345,065	179,820	132,274	(88,442)	3,568,717	3,228,982	(339,735)	3,330,000	
PROJECTIONS:										
ORIGINAL	165	277	6,127,006	377,702	266,679	18,600	6,789,987	6,504,672	(285,315)	
REVISED	161	285	6,408,568	367,820	263,554	(88,442)	6,951,501	6,433,487	(518,014)	
OTHER COSTS										
PROVIDER FRAUD-JUL										
CLAIMS RECOVERY FEES-JUL,AUG										
Recovery Checks-Aug										
STATE FEES-OCT										
Admin. Fee Credit-Nov										
CASH FLOW REMARKS										



COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP
10 Main Street, P.O. Box 1068
Marshfield, MA 02050 (781) 837-7300

ACTON

CASH FLOW SUMMARY

FOR THE PERIOD OF JULY 2011 THROUGH JUNE 2012

Coverage: HARVARD PILGRIM									
Month	Ind.	Fam.	Paid	Admin.	*Reinsurance	Other	Total	*Contribution	Level
JUL	150	198	486,020	32,246	16,211	0	534,478	397,594	Monthly
AUG	91	256	305,241	29,239	18,398	(6,035)	346,843	447,981	Variance
SEP	91	256	271,366	37,884	18,398	0	327,648	447,981	(136,884)
OCT	93	255	513,547	33,544	18,385	(419)	585,058	447,656	101,138
NOV	93	255	428,711	33,727	18,385	0	480,823	447,656	120,334
DEC	93	255	365,024	33,545	18,385	0	416,954	447,656	(117,402)
JAN									(33,167)
FEB									30,702
MAR									
APR									
MAY									
JUN									
TOTALS			2,369,909	200,186	108,162	(6,454)	2,671,803	2,636,524	2,250,000
PROJECTIONS:									
ORIGINAL	95	255	4,264,375	354,450	194,538	18,600	4,831,963	4,771,131	(60,832)
REVISED	97	250	4,502,096	401,457	218,472	(6,454)	5,115,571	5,322,458	206,887

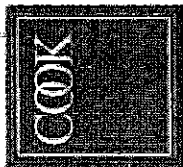
Administrative Fee: 44.43 115.52
Dependent Age:

OTHER COSTS

Recovery Checks-Aug,Oct

Contacts		Telephone	Ext	
Executive: Don Alcardi		978-264-4700	3205	
Coordinator: John Murray		978-264-9612		
Other: John Petersen		508-254-5650		
Mike Gowing		978-264-0921	Home	
Bob Evans		978-263-5557		
Tess Summers		978-264-470	4025	
BC Rep Tanya Chakmakian		617-246-5742		
HPHC Rep David Kieser		800-848-9995	32223	
Plan Rates	\$5 CO PAY	\$15 CO PAY	\$20 CO PAY	
MHP	\$1,328.29	\$3,111.84	\$1,263.60	\$2,958.80
BCE	NA	NA	\$1,081.60	\$2,491.84
HMO Blue	\$664.14	\$1,569.31	\$644.80	\$1,492.40
HPHC	\$664.14	\$1,569.31	\$644.80	\$1,492.40

ACSI: 12,943.26



COOK & COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP

1025 Plain Street, P.O. Box 1068

Marshfield, MA 02050 (781) 837-7300

ACTON

CASH FLOW SUMMARY REVIEW

FOR THE PERIOD OF JULY 2011 THROUGH JUNE 2012

Coverage: MEDEX									
Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Variance
JUL	334		113,757	7,445		808	122,011	127,875	5,864
AUG	341		128,360	7,514		0	135,874	130,555	(5,319)
SEP	341		124,300	7,762		0	132,062	130,555	(1,527)
OCT	342		105,693	7,876		815	114,384	130,938	16,554
NOV	342		134,126	7,923		0	142,049	130,938	(11,110)
DEC	342		108,806	8,017		21	116,844	130,938	14,094
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			715,042	46,557	0	1,644	763,243	781,800	18,557
PROJECTIONS:									
ORIGINAL	334		1,282,294	94,228		6,200	1,382,722	1,534,503	151,781
REVISED	341	-	1,356,189	94,658	0	1,644	1,452,492	1,567,429	114,937
OTHER COSTS									
VT FEES-JUL-DEC									
RDS FEES-JUL, OCT									
CASH FLOW/REMARKS									

Coverage: MEDEX									
Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Variance
JUL	334		113,757	7,445		808	122,011	127,875	5,864
AUG	341		128,360	7,514		0	135,874	130,555	(5,319)
SEP	341		124,300	7,762		0	132,062	130,555	(1,527)
OCT	342		105,693	7,876		815	114,384	130,938	16,554
NOV	342		134,126	7,923		0	142,049	130,938	(11,110)
DEC	342		108,806	8,017		21	116,844	130,938	14,094
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			715,042	46,557	0	1,644	763,243	781,800	18,557
PROJECTIONS:									
ORIGINAL	334		1,282,294	94,228		6,200	1,382,722	1,534,503	151,781
REVISED	341	-	1,356,189	94,658	0	1,644	1,452,492	1,567,429	114,937
OTHER COSTS									
VT FEES-JUL-DEC									
RDS FEES-JUL, OCT									
CASH FLOW/REMARKS									

Coverage: MEDEX									
Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Variance
JUL	334		113,757	7,445		808	122,011	127,875	5,864
AUG	341		128,360	7,514		0	135,874	130,555	(5,319)
SEP	341		124,300	7,762		0	132,062	130,555	(1,527)
OCT	342		105,693	7,876		815	114,384	130,938	16,554
NOV	342		134,126	7,923		0	142,049	130,938	(11,110)
DEC	342		108,806	8,017		21	116,844	130,938	14,094
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			715,042	46,557	0	1,644	763,243	781,800	18,557
PROJECTIONS:									
ORIGINAL	334		1,282,294	94,228		6,200	1,382,722	1,534,503	151,781
REVISED	341	-	1,356,189	94,658	0	1,644	1,452,492	1,567,429	114,937
OTHER COSTS									
VT FEES-JUL-DEC									
RDS FEES-JUL, OCT									
CASH FLOW/REMARKS									

ACTON HEALTH INSURANCE TRUST

FY 2012

Month	MHP Claims	Admin	Bl Care El Claims	Admin	HMO Blue Claims	Admin	Medex Claims	Admin	HPHC	Total	Level Monthly	Variance
Jul 11	114,108	2,552	89,283	1,134	515,782	31,333	124,300	7,782	271,366	1,156,640	1,182,200	25,560
Aug 11	69,131	2,552	52,405	1,134	613,873	31,192	105,693	7,876	513,547	1,397,403	1,182,200	(215,203)
Sep 11	91,370	2,477	21,820	1,063	687,331	31,404	134,126	7,923	428,711	1,406,225	1,182,200	(224,025)
1st Qrt	274,609	7,581	162,508	3,331	1,816,986	93,929	364,119	23,581	1,213,624	3,960,268	3,546,600	(413,668)
Oct 11	86,431	2,477	30,934	1,063	654,956	31,333	108,806	8,017	365,024	1,289,041	1,182,200	(106,841)
Nov 11												0
Dec 11												0
2nd Qrt	86,431	2,477	30,934	1,063	654,956	31,333	108,806	8,017	365,024	1,289,041	1,182,200	(106,841)
Jan 12												0
Feb 12												0
Mar 12												0
3rd Qrt	0	0	0	0	0	0	0	0	0	0	0	0
Apr 12												0
May 12										0	0	0
Jun 12										0	0	0
4th Qrt	0	0	0	0	0	0	0	0	0	0	0	0
Total	361,040	10,058	193,442	4,394	2,471,942	125,262	472,925	31,598	1,578,648	5,249,309	4,728,800	(520,509)

Level Monthly

FY 2012

MHP	116,100
Bl Care El	20,000
HMO Blue	555,000
HPHC	375,000
Medex	116,100
Total	1,182,200

**Acton-Boxborough Regional School District
and Town of Acton**

*Actuarial Valuation and Review of Other Postemployment
Benefits (OPEB) as of December 31, 2010
In Accordance with GASB Statements Number 43 and 45*

Copyright © 2011
THE SEGAL GROUP, INC.,
THE PARENT OF THE SEGAL COMPANY
ALL RIGHTS RESERVED



THE SEGAL COMPANY
116 Huntington Ave., 8th Floor Boston, MA 02116
T 617.424.7300 F 617.424.7390 www.segalco.com

October 18, 2011

Stephen Barrett, CPA Finance Director Town of Acton 472 Main Street Acton, MA 01720	Mr. Donald Aicardi Director of Finance Acton-Boxborough Regional School District 16 Charter Road Acton, MA 01720-2995
-------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------

Dear Mr. Barrett and Mr. Aicardi:


We are pleased to submit this report on our actuarial valuation of postemployment welfare benefits as of December 31, 2010 under GASB Statements Number 43 and 45. It establishes the liabilities of the postemployment welfare benefit plan in accordance with GASB Statements Number 43 and 45 for the fiscal year beginning July 1, 2010 and summarizes the actuarial data.

This report is based on information received from the Acton-Boxborough Regional School District and the Town of Acton. The actuarial projections were based on the assumptions and methods described in Exhibit II and on the plan of benefits as summarized in Exhibit III.

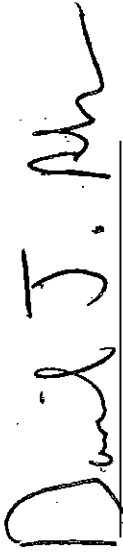
We look forward to discussing this material with you at your convenience.

Sincerely,

THE SEGAL COMPANY

By: 
Kathleen A. Riley, FSA, MAAA, EA
Senior Vice President and Actuary

7511639v2/04036.019


Daniel J. Rhodes, ASA, FCA, MAAA
Consulting Actuary

SECTION 1

INTRODUCTION

Purpose	1
Highlights of the Valuation	1
Key Valuation Results	2
Accounting Requirements	3

SECTION 2

VALUATION RESULTS

Summary of Valuation Results – Acton-Boxborough Regional School District	6
Summary of Valuation Results – Town of Acton	7
Department Results – Town of Acton	8
Funding Schedule – Acton- Boxborough Regional School District	10
Funding Schedule – Town of Acton	
Projection of ARC – Acton- Boxborough Regional School District	12
Projection of ARC – Town of Acton	13
Actuarial Certification	14

SECTION 3

VALUATION DETAILS

CHART 1 Required Supplementary Information – Schedule of Employer Contributions	15
CHART 2 Required Supplementary Information – Schedule of Funding Progress	16
CHART 3 Required Supplementary Information – Net OPEB Obligation (NOO)	17
CHART 4 Required Supplementary Information	18

SECTION 4

SUPPORTING INFORMATION

EXHIBIT I Summary of Participant Data	19
EXHIBIT II Actuarial Assumptions and Actuarial Cost Method	20
EXHIBIT III Summary of Plan	31

**SECTION 1: Introduction for Acton-Boxborough Regional School District and Town of Acton December 31, 2010
Measurement under GASB**

PURPOSE

This report presents the results of our actuarial valuation of the Acton-Boxborough Regional School District and the Town of Acton (the "Employer") postemployment welfare benefit plan as of December 31, 2010. The results are in accordance with the Governmental Accounting Standards, which prescribe an accrual methodology for accumulating the value of other postemployment benefits (OPEB) over participants' active working lifetimes. The accounting standard supplements cash accounting, under which the expense for postemployment benefits is equal to benefit and administrative costs paid on behalf of retirees and their dependents (*i.e.*, a pay-as-you-go basis).

HIGHLIGHTS OF THE VALUATION

During the fiscal year ending June 30, 2011, we project the School District will pay benefits (net of retiree contributions) on behalf of retired employees of about \$967,000 and the Town will pay about \$1,221,000. This amount is less than the annual "cost" (the "Annual Required Contribution", or ARC) under the new accounting rules of \$3,408,000 for the School District and \$4,072,000 for the Town.

The GASB statements provide the method for selecting the investment return assumption (discount rate). If the benefits are funded, the discount rate should be based on the estimated long-term investment yield on the investments expected to be used to finance the payment of benefits. If financing is on a pay-as-you-go basis, the discount rate should be based on the expected yield on the assets of the employer.

Because the benefits are not being funded, we have used a 4.50% discount rate (referred to as the pay-as-you-go interest rate). For illustrative purposes, we have also shown what the

obligations would be on a fully funded basis, assuming an interest rate of 8.125%.

The GASB statements allow the use of one of six funding methods to determine the actuarial liabilities. We have used the projected unit credit cost method.

To determine the amortization payment on the unfunded actuarial accrued liability (UAAL), an amortization period and amortization method must be selected. We have used a 30-year open amortization of the UAAL (the maximum permitted by the GASB statements), with payments increasing at 3.5% year. The GASB statements allow for either an open or closed amortization period. In open amortization, the period is reset to the initial value every year and the UAAL is reamortized, while under a closed amortization, the remaining period decreases and the UAAL is eventually "paid off."

To be considered a funded plan, the "contribution in relation to the ARC" must equal the ARC. For example, if the ARC is \$2,730,000, and the employer pays benefits to retirees of \$1,221,000, then an additional contribution of the difference, or approximately \$1,509,000 will need to be added to an OPEB trust fund during the fiscal year ending June 30, 2011.

Pages 10 and 11 show a funding schedule using the 8.125% funding assumption and a 30-year closed amortization. These are an illustration of how assets and liabilities would increase if the Town or School District were to fund the "additional funding" amount shown on the schedule. Pages 12 and 13 are similar illustrations of how the pay-as-you-go liabilities and the ARC will change over time.

If the benefits are funded in the future, assets set aside to fund OPEB liabilities would have to be held in a trust or equivalent arrangement, through which assets are accumulated and

**SECTION 1: Introduction for Acton-Boxborough Regional School District and Town of Acton December 31, 2010
Measurement under GASB**

benefits are paid as they come due. Employer contributions to the trust will be irrevocable, trust assets will be dedicated to providing benefits to retirees and their spouses in accordance with the terms of the plan, and trust assets will be legally protected from creditors of the employer.

GASB guidelines prohibit the offset of OPEB obligations by the future value of Medicare Part D subsidies. Therefore, these calculations do not include an estimate for retiree prescription drug plan federal subsidies that the Employer may be eligible to receive for plan years beginning in 2006.

Employer decisions regarding plan design, cost sharing between the Employer and its retirees, actuarial cost method, amortization techniques, and integration with Medicare are just some of the decisions that affect the magnitude of OPEB obligations. We are available to assist you with any investigation of such options you may wish to undertake.

The Patient Protection and Affordable Care Act (PPACA) and the Health Care and Education Reconciliation Act (HCERA) of 2010 creates a temporary reinsurance program for eligible health care coverage for pre-Medicare retirees over age 55. The program will reimburse the plan sponsor for 80% of the retiree claims between \$15,000 and \$90,000. Due to the short nature of this program, the limited financing, and uncertainty of qualifying and receiving payment (the program will be on a first come first served basis until financing runs out), we have not reflected the value of this program in the valuation. Additional provisions of these Acts that may affect retiree health benefits in the future have not been reflected.

KEY VALUATION RESULTS

- The **unfunded actuarial accrued liability (UAAL)** as of December 31, 2010 is \$43,598,000 for the Acton-Boxborough Regional School District and \$57,331,000 for the Town of Acton. Going forward, net unfunded plan obligations will be expected to change due to normal plan operations, which consist of continuing accruals for active members, plus interest on the total actuarial accrued liability, less expected benefit payments and contributions. Future valuations will analyze the difference between actual and expected unfunded actuarial accrued liabilities.
 - As of December 31, 2010 the ratio of assets to the AAL (the funded ratio) is 0.0%.
- The **Annual Required Contribution (ARC)** for fiscal year 2011 is \$3,408,000 for the Acton-Boxborough Regional School District and \$4,072,000 for the Town of Acton. The ARC is expected to remain relatively level as a percentage of payroll, as long as the ARC is fully funded each year. If the ARC is not fully funded, it may be expected to increase as a percentage of payroll over time.

SECTION 1: Introduction for Acton-Boxborough Regional School District and Town of Acton December 31, 2010
Measurement under GASB

ACCOUNTING REQUIREMENTS

The Governmental Accounting Standards Board (GASB) issued Statement Number 43 -- *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and Statement Number 45 -- *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Under these statements, all state and local governmental entities that provide other post employment benefits (OPEB) are required to report the cost of these benefits on their financial statements.

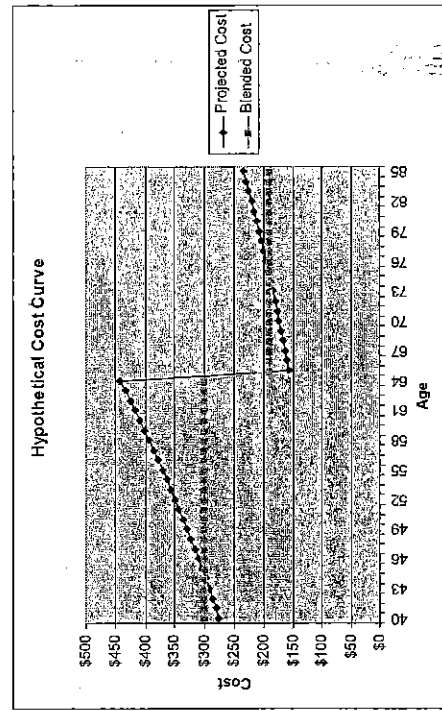
The statements cover postemployment benefits of health, prescription drug, dental, vision and life insurance coverage for retirees; long-term care coverage, life insurance and death benefits that are *not* offered as part of a pension plan; and long-term disability insurance for employees. These benefits, referred to as OPEB, are typically financed on a pay-as-you-go basis. The new standard introduces an accrual-basis accounting requirement; thereby recognizing the employer cost of postemployment benefits over an employee's career. The standards also introduce a consistent accounting requirement for both pension and non-pension benefits.

The total cost of providing postemployment benefits is projected, taking into account assumptions about demographics, turnover, mortality, disability, retirement, health care trends, and other actuarial assumptions. This amount is then discounted to determine the actuarial present value of the total projected benefits (APB). The actuarial accrued liability (AAL) is the portion of the present value of the total projected benefits allocated to years of employment prior to the measurement date. The unfunded actuarial accrued liability (UAAL) is the difference between the AAL and actuarial value of assets in the Plan.

Once the UAAL is determined, the Annual Required Contribution (ARC) is determined as the normal cost (the APB allocated to the current year of service) and the amortization of the UAAL. This ARC is compared to actual contributions made and any difference is reported as the net OPEB obligation (NOO). In addition, required supplementary information (RSI) must be reported, including historical information about the UAAL and the progress in funding the Plan.

The benefits valued in this report are limited to those described in Exhibit III of Section 4.

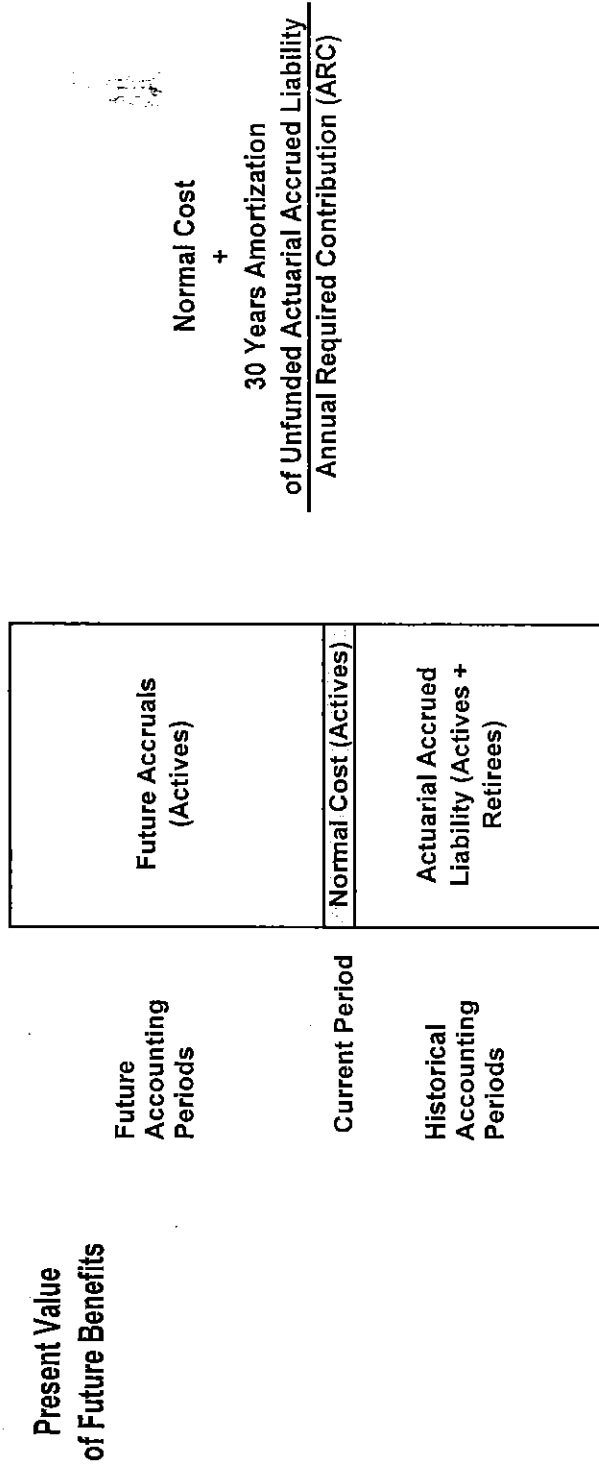
The following graph illustrates why a significant accounting obligation may exist even though the retiree contributes most or all of the blended premium cost of the plan. The average cost for retirees is likely to exceed the average cost for the whole group, leading to an implicit subsidy for these retirees. The accounting standard requires the employer to identify and account for this implicit subsidy as well as any explicit subsidies the employer may provide.



**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

This graph shows how the actuarial present value of the total projected benefits (APB) is broken down and allocated to various accounting periods. The exact breakdown depends on the actuarial cost method and amortization methods selected by the employer.

GASB 43/45 Measurement



**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Actuarial computations under GASB statements are for purposes of fulfilling certain welfare plan accounting requirements. The calculations shown in this report have been made on a basis consistent with our understanding of GASB. Determinations for purposes other than meeting the financial accounting requirements of GASB may differ significantly from the results reported here.

Calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of the valuation and on the pattern of sharing costs between the employer and plan members. The projection of benefits does not incorporate the potential effect of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Actuarial calculations reflect a long-term perspective, and the methods and assumptions use techniques designed to reduce short term volatility in accrued liabilities and the actuarial value of assets, if any.

The calculation of an accounting obligation does not, in and of itself, imply that there is any legal liability to provide the benefits valued, nor is there any implication that the Employer is required to implement a funding policy to satisfy the projected expense.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and the actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

SUMMARY OF VALUATION RESULTS – ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

The key results and significant assumptions for the current year are shown on a funded and pay-as-you-go basis.

Actuarial Accrued Liability by Participant Category	Funded (8.125% discount rate)	Pay-as-you-go (4.50% discount rate)
1. Current retirees, beneficiaries and dependents	\$11,721,942	\$16,667,580
2. Current active employees	<u>14,069,750</u>	<u>26,930,861</u>
3. Total as of December 31, 2010: (1) + (2)	\$25,791,692	\$43,598,441
4. Actuarial value of assets as of December 31, 2010	<u>0</u>	<u>0</u>
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) – (4)	\$25,791,692	\$43,598,441
Annual Required Contribution for Fiscal Year Ending June 30, 2011		
6. Normal Cost as of December 31, 2010	\$753,946	\$1,742,804
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	<u>1,510,068</u>	<u>1,664,937</u>
8. Total Annual Required Contribution (ARC): (6) + (7)	\$2,264,014	\$3,407,741
9. Total projected benefit payments	967,205	967,205

Note: Assumes payment in the middle of the fiscal year.

SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB

SUMMARY OF VALUATION RESULTS – TOWN OF ACTON

The key results and significant assumptions for the current year are shown on a funded and pay-as-you-go basis.

	Funded (8.125% discount rate)	Pay-as-you-go (4.50% discount rate)
Actuarial Accrued Liability by Participant Category		
1. Current retirees, beneficiaries and dependents	\$14,840,836	\$21,242,897
2. Current active employees	<u>18,373,329</u>	<u>36,087,961</u>
3. Total as of December 31, 2010: (1) + (2)	\$33,214,165	\$57,330,858
4. Actuarial value of assets as of December 31, 2010	<u>0</u>	<u>0</u>
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) – (4)	\$33,214,165	\$57,330,858
Annual Required Contribution for Fiscal Year Ending June 30, 2011		
6. Normal Cost as of December 31, 2010	\$785,645	\$1,882,253
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	<u>1,944,644</u>	<u>2,189,351</u>
8. Total Annual Required Contribution (ARC): (6) + (7)	\$2,730,289	\$4,071,604
9. Total projected benefit payments	<u>1,220,984</u>	<u>1,220,984</u>

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

DEPARTMENT RESULTS - TOWN OF ACTON

Actuarial Accrued Liability (AAL) and Annual Required Contribution - Funded (8.125% discount rate)

	Council on					Public		Septage	Sewerage	All		Total
	Aging	NESWC	Nursing	Schools		Schools				Other		
Actuarial Accrued Liability by Participant Category												
1. Current retirees, beneficiaries and dependents	\$66,945	\$87,944	\$45,954	\$8,070,077	\$0				\$0	\$6,569,916	\$14,840,836	
2. Current active employees	140,054	51,022	256,378	8,829,513	114,623				53,218	8,928,521	18,373,329	
3. Total as of December 31, 2010: (1) + (2)	\$206,999	\$138,966	\$302,332	\$16,899,590	\$114,623				\$53,218	\$15,498,437	\$33,214,165	
4. Actuarial value of assets as of December 31, 2010	0	0	0	0	0				0	0	0	0
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) - (4)	\$206,999	\$138,966	\$302,332	\$16,899,590	\$114,623				\$53,218	\$15,498,437	\$33,214,165	
Annual Required Contribution for Fiscal Year Ending June 30, 2011												
6. Normal Cost as of December 31, 2010	\$6,642	\$0	\$12,504	\$488,791	\$0				\$5,845	\$271,863	\$785,645	
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	12,120	8,136	17,701	989,448	6,711				3,116	907,412	1,944,644	
8. Total Annual Required Contribution (ARC): (6) + (7)	\$18,762	\$8,136	\$30,205	\$1,478,239	\$6,711				\$8,961	\$1,179,275	\$2,730,289	
9. Total projected benefit payments	5,643	14,552	6,148	690,580	1,488				38	502,534	1,220,984	

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

DEPARTMENT RESULTS – TOWN OF ACTON

Actuarial Accrued Liability (AAL) and Annual Required Contribution – Pay-As-You-Go (4.50% discount rate)

Participant Category	Council on			Public			All		Total
	Aging	NESWC	Nursing	Schools	Septage	Sewerage	Other	Other	
Actuarial Accrued Liability by									
Participant Category									
1. Current retirees, beneficiaries and dependents	\$90,170	\$124,277	\$57,532	\$11,506,342	\$0	\$0	\$9,464,576	\$21,242,897	
2. Current active employees	<u>259,088</u>	<u>65,783</u>	<u>486,374</u>	<u>16,714,773</u>	<u>179,529</u>	<u>82,120</u>	<u>18,300,294</u>	<u>36,087,961</u>	
3. Total as of December 31, 2010: (1) + (2)	\$349,258	\$190,060	\$543,906	\$2,221,115	\$179,529	\$82,120	\$27,764,870	\$57,330,858	
4. Actuarial value of assets as of December 31, 2010	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) – (4)	\$349,258	\$190,060	\$543,906	\$2,221,115	\$179,529	\$82,120	\$27,764,870	\$57,330,858	
Annual Required Contribution for Fiscal Year Ending June 30, 2011									
6. Normal Cost as of December 31, 2010	\$13,327	\$0	\$26,895	\$1,112,505	\$0	\$9,019	\$720,507	\$1,882,253	
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	<u>13,337</u>	<u>7,258</u>	<u>20,771</u>	<u>1,077,708</u>	<u>6,856</u>	<u>3,136</u>	<u>1,060,285</u>	<u>2,189,351</u>	
8. Total Annual Required Contribution (ARC): (6) + (7)	\$26,664	\$7,258	\$47,666	\$2,190,213	\$6,856	\$12,155	\$1,780,792	\$4,071,604	
9. Total projected benefit payments	5,643	14,552	6,148	690,580	1,488	38	502,534	1,220,984	

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

FUNDING SCHEDULE – ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

30 Years Closed (8.125% discount rate, payments increasing at 3.5%)

(1) Fiscal Year Ended June 30	(2) Projected Benefit Payments	(3) Normal Cost	(4) Amortization of UAAL	(5) Total Funding Requirement: (3) + (4)	(6) Additional Funding: (5) – (2)	(7) Assets at End of Year	(8) AAL at Mid-Year	(9) UAAL at Mid-Year: (8) – (7)
2011	\$967,205	\$753,946	\$1,510,068	\$2,264,014	\$1,296,809	\$1,402,175	\$27,656,681	\$26,254,506
2012	1,119,128	791,643	1,562,920	2,354,563	1,235,435	2,851,916	29,549,693	26,697,777
2013	1,296,016	831,225	1,617,622	2,448,847	1,152,831	4,330,133	31,448,050	27,117,917
2014	1,465,056	872,786	1,674,239	2,547,025	1,081,969	5,851,835	33,362,812	27,510,977
2015	1,640,747	916,425	1,732,837	2,649,262	1,008,515	7,417,753	35,290,367	27,872,614
2016	1,800,178	962,246	1,793,486	2,755,732	955,554	9,053,638	37,251,695	28,198,057
2017	1,974,128	1,010,358	1,856,258	2,866,616	892,488	10,754,249	39,236,319	28,482,070
2018	2,127,363	1,060,876	1,921,227	2,982,103	854,740	12,552,219	41,271,131	28,718,912
2019	2,244,466	1,113,920	1,988,470	3,102,390	857,924	14,499,717	43,402,008	28,902,291
2020	2,373,055	1,169,616	2,058,066	3,227,682	854,627	16,601,884	45,627,203	29,025,319
2021	2,506,722	1,228,097	2,130,098	3,358,195	851,473	18,871,442	47,951,900	29,080,458
2022	2,632,058	1,289,502	2,204,651	3,494,153	862,095	21,336,887	50,396,353	29,059,466
2023	2,763,661	1,353,977	2,281,814	3,635,791	872,130	24,013,500	52,966,836	28,953,336
2024	2,901,844	1,421,676	2,361,677	3,783,353	881,509	26,917,728	55,669,960	28,752,232
2025	3,046,936	1,492,760	2,444,336	3,937,096	890,160	30,067,279	58,512,691	28,445,412
2026	3,199,282	1,567,398	2,529,888	4,097,286	898,004	33,481,212	61,502,373	28,021,161
2027	3,359,247	1,645,768	2,618,434	4,264,202	904,955	37,180,043	64,646,742	27,466,699
2028	3,527,209	1,728,056	2,710,079	4,438,135	910,926	41,185,860	67,953,956	26,768,096
2029	3,703,569	1,814,459	2,804,932	4,619,391	915,822	45,522,444	71,432,615	25,910,171
2030	3,888,748	1,905,182	2,903,105	4,808,287	919,539	50,215,394	75,091,784	24,876,390
2031	4,083,185	2,000,441	3,004,714	5,005,155	921,970	55,292,275	78,941,025	23,648,750
2032	4,287,345	2,100,463	3,109,879	5,210,342	922,997	60,782,763	82,990,417	22,207,654
2033	4,501,712	2,205,486	3,218,725	5,424,211	922,499	66,718,815	87,250,594	20,531,779
2034	4,726,797	2,315,760	3,331,380	5,647,140	920,343	73,134,840	91,732,771	18,597,931
2035	4,963,137	2,431,548	3,447,978	5,879,526	916,389	80,067,891	96,448,778	16,380,887
2036	5,211,294	2,553,125	3,568,657	6,121,782	910,488	87,557,872	101,411,096	13,853,224
2037	5,471,859	2,680,781	3,693,560	6,374,341	902,482	95,647,758	106,632,894	10,985,136
2038	5,745,452	2,814,820	3,822,835	6,637,655	892,203	104,383,833	112,128,071	7,744,238
2039	6,032,724	2,955,561	3,956,634	6,912,195	879,471	113,815,947	117,911,294	4,095,347
2040	6,334,361	3,103,339	4,095,347	7,198,686	864,325	123,997,794	123,997,794	-

Note: Assumes payment in the middle of the fiscal year.

SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB

FUNDING SCHEDULE - TOWN OF ACTON

30 Years Closed (8.125% discount rate, payments increasing at 3.5%)

(1) Fiscal Year Ended June 30	(2) Projected Benefit Payments	(3) Normal Cost	(4) Amortization of UAAL	(5) Total Funding Requirement: (3) + (4)	(6) Additional Funding: (5) - (2)	(7) Assets at Mid-Year	(8) AAL at Mid-Year	(9) UAAL at Mid-Year: (8) - (7)
2011	\$1,220,984	\$785,645	\$1,944,644	\$2,730,289	\$1,509,305	\$1,631,936	\$35,442,106	\$33,810,170
2012	1,405,213	824,927	2,012,707	2,837,634	1,432,421	3,313,336	37,694,343	34,381,007
2013	1,642,751	866,173	2,083,152	2,949,325	1,306,574	4,995,278	39,917,333	34,922,055
2014	1,859,715	909,482	2,156,062	3,065,544	1,205,829	6,704,947	42,133,177	35,428,230
2015	2,032,450	954,956	2,231,524	3,186,480	1,154,030	8,497,519	44,391,457	35,893,938
2016	2,207,820	1,002,704	2,309,627	3,312,331	1,104,511	10,382,195	46,695,231	36,313,036
2017	2,420,807	1,052,839	2,390,464	3,443,303	1,022,496	12,331,322	49,010,103	36,678,781
2018	2,590,891	1,105,481	2,474,130	3,579,611	988,720	14,402,295	51,386,074	36,983,779
2019	2,725,590	1,160,755	2,560,725	3,721,480	995,890	16,649,288	53,869,215	37,219,927
2020	2,880,500	1,218,793	2,650,350	3,869,143	988,643	19,071,013	56,449,368	37,378,355
2021	3,040,104	1,279,733	2,743,112	4,022,845	982,741	21,683,122	59,132,478	37,449,356
2022	3,192,109	1,343,720	2,839,121	4,182,841	990,732	24,516,105	61,938,421	37,422,316
2023	3,351,715	1,410,906	2,938,490	4,349,396	997,681	27,586,781	64,872,418	37,285,637
2024	3,519,300	1,481,451	3,041,337	4,522,788	1,003,488	30,913,228	67,939,878	37,026,650
2025	3,695,265	1,555,524	3,147,784	4,703,308	1,008,043	34,514,874	71,146,398	36,631,524
2026	3,880,029	1,633,300	3,257,956	4,891,256	1,011,227	38,412,597	74,497,767	36,085,170
2027	4,074,030	1,714,965	3,371,984	5,086,949	1,012,919	42,628,839	77,999,972	35,371,133
2028	4,277,731	1,800,713	3,490,003	5,290,716	1,012,985	47,187,722	81,659,194	34,471,472
2029	4,491,618	1,890,749	3,612,153	5,502,902	1,011,284	52,115,175	85,481,814	33,366,639
2030	4,716,199	1,985,286	3,738,578	5,723,864	1,007,665	57,439,071	89,474,412	32,035,341
2031	4,952,009	2,084,550	3,869,428	5,953,978	1,001,969	63,189,375	93,643,768	30,454,393
2032	5,199,609	2,188,778	4,004,858	6,193,636	994,027	69,398,303	97,996,863	28,598,560
2033	5,459,590	2,298,217	4,145,028	6,443,245	983,655	76,100,492	102,540,874	26,440,382
2034	5,732,569	2,413,128	4,290,104	6,703,232	970,663	83,333,186	107,283,174	23,949,988
2035	6,019,198	2,533,784	4,440,258	6,974,042	954,844	91,136,432	112,231,328	21,094,896
2036	6,320,158	2,660,473	4,595,667	7,256,140	935,982	99,553,298	117,393,089	17,839,791
2037	6,636,165	2,793,497	4,756,515	7,550,012	913,847	108,630,101	122,776,393	14,146,292
2038	6,967,974	2,933,172	4,922,993	7,856,165	888,191	118,416,653	128,389,345	9,972,692
2039	7,316,372	3,079,831	5,095,298	8,175,129	858,757	128,966,537	134,240,219	5,273,682
2040	7,682,191	3,233,823	5,273,682	8,507,505	825,314	140,337,386	140,337,386	-

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

PROJECTION OF ARC – ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

30 Years Open (4.50% discount rate, payments increasing at 3.50%)

Fiscal Year Ended June 30	(1) Projected Benefit Payments	(2) Normal Cost	(3) Amortization of UAAL	(4) ARC	(5) Additional Funding (4) - (1)	(6) Assets at Mid-Year	(7) AAL at Mid-Year	(8) UAAL at Mid-Year (7) - (6)
2011	\$967,205	\$1,742,804	\$1,664,937	\$3,407,741	\$0	\$0	\$46,370,872	\$46,370,872
2012	1,119,128	1,829,944	1,770,811	3,600,755	-	-	49,200,364	49,200,364
2013	1,296,016	1,921,441	1,878,863	3,800,304	-	-	52,067,950	52,067,950
2014	1,465,056	2,017,513	1,988,371	4,005,884	-	-	54,988,325	54,988,325
2015	1,640,747	2,118,389	2,099,894	4,218,283	-	-	57,961,936	57,961,936
2016	1,800,178	2,224,308	2,213,450	4,437,758	-	-	61,013,439	61,013,439
2017	1,974,128	2,335,523	2,329,981	4,665,504	-	-	64,136,702	64,136,702
2018	2,127,363	2,452,299	2,449,252	4,901,551	-	-	67,362,412	67,362,412
2019	2,244,466	2,574,914	2,572,435	5,147,349	-	-	70,739,039	70,739,039
2020	2,373,055	2,703,660	2,701,382	5,405,042	-	-	74,267,778	74,267,778
2021	2,506,722	2,838,843	2,836,137	5,674,980	-	-	77,956,894	77,956,894
2022	2,632,058	2,980,785	2,977,017	5,957,802	-	-	81,829,374	81,829,374
2023	2,763,661	3,129,824	3,124,900	6,254,724	-	-	85,894,336	85,894,336
2024	2,901,844	3,286,315	3,280,132	6,566,447	-	-	90,161,353	90,161,353
2025	3,046,936	3,450,631	3,443,081	6,893,712	-	-	94,640,475	94,640,475
2026	3,199,282	3,623,163	3,614,130	7,237,293	-	-	99,342,252	99,342,252
2027	3,359,247	3,804,321	3,793,681	7,598,002	-	-	104,277,756	104,277,756
2028	3,527,209	3,994,537	3,982,158	7,976,695	-	-	109,458,613	109,458,613
2029	3,703,569	4,194,264	4,180,005	8,374,269	-	-	114,897,027	114,897,027
2030	3,888,748	4,403,977	4,387,687	8,791,664	-	-	120,605,808	120,605,808
2031	4,083,185	4,624,176	4,605,694	9,229,870	-	-	126,598,405	126,598,405
2032	4,287,345	4,855,385	4,834,539	9,689,924	-	-	132,888,935	132,888,935
2033	4,501,712	5,098,154	5,074,762	10,172,916	-	-	139,492,219	139,492,219
2034	4,726,797	5,353,062	5,326,928	10,679,990	-	-	146,423,816	146,423,816
2035	4,963,137	5,620,715	5,591,632	11,212,347	-	-	153,700,057	153,700,057
2036	5,211,294	5,901,751	5,869,497	11,771,248	-	-	161,338,087	161,338,087
2037	5,471,859	6,196,839	6,161,178	12,358,017	-	-	169,355,905	169,355,905
2038	5,745,452	6,506,681	6,467,362	12,974,043	-	-	177,772,405	177,772,405
2039	6,032,724	6,832,015	6,788,771	13,620,786	-	-	186,607,422	186,607,422
2040	6,334,361	7,173,616	7,126,163	14,299,779	-	-	195,881,777	195,881,777

Note: Assumes payment in the middle of the fiscal year.

SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB

PROJECTION OF ARC – TOWN OF ACTON

30 Years Open (4.50% discount rate, payments increasing at 3.50%)									
Fiscal Year Ended June 30	(1) Projected Benefit Payments		(3) Amortization of UAAL		(5) Additional Funding (4) - (1)		(6) Assets at Mid-Year	(7) AAL at Mid-Year	(8) UAAL at Mid-Year (7) - (6)
	Normal Cost			(4) ARC					
2011	\$1,220,984	\$1,882,253	\$2,189,351	\$4,071,604	\$0	\$0	\$60,601,773	\$60,601,773	\$60,601,773
2012	1,405,213	1,976,366	2,314,260	4,290,626	-	-	63,925,707	63,925,707	63,925,707
2013	1,642,751	2,075,184	2,441,194	4,516,378	-	-	67,254,256	67,254,256	67,254,256
2014	1,859,715	2,178,943	2,568,305	4,747,248	-	-	70,614,291	70,614,291	70,614,291
2015	2,032,450	2,287,890	2,696,618	4,984,508	-	-	74,058,869	74,058,869	74,058,869
2016	2,207,820	2,402,285	2,828,160	5,230,445	-	-	77,594,734	77,594,734	77,594,734
2017	2,420,807	2,522,399	2,963,187	5,485,586	-	-	81,192,661	81,192,661	81,192,661
2018	2,590,891	2,648,519	3,100,585	5,749,104	-	-	84,906,552	84,906,552	84,906,552
2019	2,725,590	2,780,945	3,242,411	6,023,356	-	-	88,785,193	88,785,193	88,785,193
2020	2,880,500	2,919,992	3,390,528	6,310,520	-	-	92,821,796	92,821,796	92,821,796
2021	3,040,104	3,065,992	3,544,678	6,610,670	-	-	97,025,830	97,025,830	97,025,830
2022	3,192,109	3,219,292	3,705,222	6,924,514	-	-	101,420,399	101,420,399	101,420,399
2023	3,351,715	3,380,257	3,873,042	7,253,299	-	-	106,014,143	106,014,143	106,014,143
2024	3,519,300	3,549,270	4,048,467	7,597,737	-	-	110,816,098	110,816,098	110,816,098
2025	3,695,265	3,726,734	4,231,844	7,958,578	-	-	115,835,708	115,835,708	115,835,708
2026	3,880,029	3,913,071	4,423,533	8,336,604	-	-	121,082,844	121,082,844	121,082,844
2027	4,074,030	4,108,725	4,623,911	8,732,636	-	-	126,567,828	126,567,828	126,567,828
2028	4,277,731	4,314,161	4,833,371	9,147,532	-	-	132,301,450	132,301,450	132,301,450
2029	4,491,618	4,529,869	5,052,327	9,582,196	-	-	138,294,988	138,294,988	138,294,988
2030	4,716,199	4,756,362	5,281,208	10,037,570	-	-	144,560,233	144,560,233	144,560,233
2031	4,952,009	4,994,180	5,520,465	10,514,645	-	-	151,109,512	151,109,512	151,109,512
2032	5,199,609	5,243,889	5,770,569	11,014,458	-	-	157,955,713	157,955,713	157,955,713
2033	5,459,590	5,506,083	6,032,012	11,538,095	-	-	165,112,305	165,112,305	165,112,305
2034	5,732,569	5,781,387	6,305,308	12,086,695	-	-	172,593,374	172,593,374	172,593,374
2035	6,019,198	6,070,456	6,590,995	12,661,451	-	-	180,413,640	180,413,640	180,413,640
2036	6,320,158	6,373,979	6,889,635	13,263,614	-	-	188,588,497	188,588,497	188,588,497
2037	6,636,165	6,692,678	7,201,816	13,894,494	-	-	197,134,035	197,134,035	197,134,035
2038	6,967,974	7,027,312	7,528,153	14,555,465	-	-	206,067,075	206,067,075	206,067,075
2039	7,316,372	7,378,678	7,869,288	15,247,966	-	-	215,405,203	215,405,203	215,405,203
2040	7,682,191	7,747,612	8,225,893	15,973,505	-	-	225,166,802	225,166,802	225,166,802

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

October 18, 2011

ACTUARIAL CERTIFICATION


This is to certify that The Segal Company has conducted an actuarial valuation of certain benefit obligations of the Acton-Boxborough Regional School District and the Town of Acton other postemployment benefit programs as of December 31, 2010, in accordance with generally accepted actuarial principles and practices. The actuarial calculations presented in this report have been made on a basis consistent with our understanding of GASB Statements Number 43 and 45 for the determination of the liability for postemployment benefits other than pensions.

The actuarial valuation is based on the plan of benefits verified by the School District and the Town and on participant, premium and expense data provided by the School District and the Town or from vendors employed by the School District or the Town.

The actuarial computations made are for purposes of fulfilling plan accounting requirements. Determinations for purposes other than meeting financial accounting requirements may be significantly different from the results reported here. Accordingly, additional determinations may be needed for other purposes, such as judging benefit security at termination or adequacy of funding an ongoing plan.

To the best of our knowledge, this report is complete and accurate and in our opinion presents the information necessary to comply with GASB Statements Number 43 and 45 with respect to the benefit obligations addressed. The signing actuaries are members of the Society of Actuaries, the American Academy of Actuaries, and other professional actuarial organizations and collectively meet their "General Qualification Standards for Statements of Actuarial Opinion" to render the actuarial opinion contained herein.


Kathleen A. Riley, FSA, MAAA, EA
Senior Vice President and Actuary


Howard Atkinson, Jr., ASA, MAAA, FCA
Vice President and Health Actuary

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

CHART 1

Required Supplementary Information – Schedule of Employer Contributions

Acton-Boxborough Regional School District			
Fiscal Year Ended June 30,	Annual OPEB Cost	Actual Contributions	Percentage Contributed
2009	\$3,167,861	\$702,922	22.2%
2010	3,352,547	760,325	22.7%
2011	3,442,190	967,205	28.1%
2012	3,652,064	1,119,128	30.6%

Note: 2012 information assumes there will be no plan changes that need to be reflected

Town of Acton

Fiscal Year Ended June 30,	Annual OPEB Cost	Actual Contributions	Percentage Contributed
2009	\$3,983,119	\$1,171,938	29.4%
2010	4,206,766	1,362,355	32.4%
2011	4,110,130	1,220,984	29.7%
2012	4,348,833	1,405,213	32.3%

Note: 2012 information assumes there will be no plan changes that need to be reflected

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

This schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

CHART 2

Required Supplementary Information – Schedule of Funding Progress

Acton-Boxborough Regional School District

Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a) / (b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b) - (a) / (c)]
12/31/2007	\$0	\$35,757,233	\$35,757,233	0%	N/A	N/A
12/31/2010	\$0	43,598,441	43,598,441	0%	N/A	N/A

Note: Enter covered payroll for fiscal 2011

Town of Acton

Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a) / (b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b) - (a) / (c)]
12/31/2007	\$0	\$48,496,069	\$48,496,069	0%	\$10,500,000	461.9%
12/31/2010	\$0	57,330,858	57,330,858	0%	N/A	N/A

Note: Enter covered payroll for fiscal 2011

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

CHART 3

Required Supplementary Information – Net OPEB Obligation (NOO)

Acton-Boxborough Regional School District									
Fiscal Year Ended June 30,	Annual Required Contribution (a)	Interest on Existing NOO (b)	ARC Adjustment (c)	Annual OPEB Cost (a) + (b) + (c) (d)	Actual Contribution Amount (e)	Net Increase in NOO (d) - (e) (f)	NOO as of Following Date (g)		
2009	\$3,167,861	\$0	\$0	\$3,167,861	\$702,922	\$2,464,939	\$2,464,939		
2010	3,352,547	0	0	3,352,547	760,325	2,592,222	5,057,161		
2011	3,407,741	227,572	(193,123)	3,442,190	967,205	2,474,985	7,532,146		
2012	3,600,755	338,947	(287,638)	3,652,064	1,119,128	2,532,936	10,065,082		
Town of Acton									
Fiscal Year Ended June 30,	Annual Required Contribution (a)	Interest on Existing NOO (b)	ARC Adjustment (c)	Annual OPEB Cost (a) + (b) + (c) (d)	Actual Contribution Amount (e)	Net Increase in NOO (d) - (e) (f)	NOO as of Following Date (g)		
2009	\$3,983,119	\$0	\$0	\$3,983,119	\$1,171,938	\$2,811,181	\$2,811,181		
2010	4,206,766	0	0	4,206,766	1,362,355	2,844,411	5,655,592		
2011	4,071,604	254,502	(215,976)	4,110,130	1,220,984	2,889,146	8,544,738		
2012	4,290,626	384,513	(326,306)	4,348,833	1,405,213	2,943,620	11,488,358		

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

CHART 4

Required Supplementary Information

Valuation date	December 31, 2010
Actuarial cost method	Projected Unit Credit
Amortization method	Payments increasing at 3.5%
Remaining amortization period	30 years open
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	4.5%
Inflation rate	3.5%
Medical/drug cost trend rate	10.0% decreasing by 0.75% for 6 years and by 0.5% for 1 year to an ultimate level of 5.0% per year.
Part B premium	6.0%
Plan membership:	
Acton-Boxborough Regional School District:	
Current retirees, beneficiaries, and dependents	237
Current active members	346
Total	583
Town of Acton:	
Current retirees, beneficiaries, and dependents	272
Current active members	382
Total	654

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

This exhibit summarizes the participant data used for the current and prior valuations.

The December 31, 2010 valuation was based on census data as of January 1, 2011. The December 31, 2008 valuation was based on the census data as of January 1, 2008.

EXHIBIT I

Summary of Participant Data

	January 1, 2008		January 1, 2011	
	Acton- Boxborough Regional School District	Town of Acton	Acton- Boxborough Regional School District	Town of Acton
Active employees covered for medical benefits				
Number of employees				
Male	103	139	106	137
Female	246	256	240	245
Total	349	395	346	382
Average age	46.9	45.1	47.5	46.3
Average service	10.1	10.0	10.6	11.7
Retired employees, spouses and beneficiaries covered for medical benefits				
Number of individuals	196	249	237	272
Average age	71.2	68.4	71.8	70.3
Retired employees with life insurance coverage				
Number of individuals	112	60	116	83
Average age	--	--	71.5	71.0

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

EXHIBIT II

Actuarial Assumptions and Actuarial Cost Method

Data: Detailed census data, premium rates, and summary plan descriptions for postemployment welfare benefits were provided by the Acton-Boxborough Regional School District and Town of Acton.

Actuarial Cost Method: Projected Unit Credit

Per Capita Cost Development: Per capita costs were based on the fully-insured premium rates effective July 1, 2010. Premiums were combined by taking a weighted average based on the number of participants in each plan, and were then trended to the midpoint of the valuation year at assumed trend rates. For plans that are not community rated, actuarial factors were applied to the weighted premium to estimate individual retiree and spouse costs by age and by gender.

Measurement Date: December 31, 2010

Discount Rate: 4.50% pay-as-you-go and 8.125% funded

Mortality Rates:

Pre-Retirement

RP-2000 Employee Mortality Table projected 10 years with Scale AA (gender distinct)

Healthy

RP-2000 Healthy Annuitant Mortality Table projected 10 years with Scale AA (gender distinct)

Disabled (Non-Teachers)

RP-2000 Healthy Annuitant Mortality Table set forward 2 years

Disabled (Teachers)

RP-2000 Healthy Annuitant Mortality Table set forward 3 years for males (previously, mortality rates for healthy non-teachers were not projected 10 years)

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Termination Rates before Retirement: Groups 1 and 2 (excluding Teachers) - Rate per year (%)				
Age	Mortality		Disability	
	Male	Female	Male	Female
20	0.03	0.02	0.02	0.02
25	0.03	0.02	0.02	0.02
30	0.04	0.02	0.03	0.03
35	0.07	0.04	0.06	0.06
40	0.10	0.06	0.10	0.10
45	0.13	0.10	0.15	0.15
50	0.18	0.14	0.19	0.19
55	0.25	0.23	0.24	0.24
60	0.42	0.37	0.28	0.28

Note: 55% of the rates shown represent accidental disability and death.

Group 4 - Rate per year (%)				
Age	Mortality		Disability	
	Male	Female	Male	Female
20	0.03	0.02	0.20	0.20
25	0.03	0.02	0.20	0.20
30	0.04	0.02	0.30	0.30
35	0.07	0.04	0.30	0.30
40	0.10	0.06	0.30	0.30
45	0.13	0.10	1.00	1.00
50	0.18	0.14	1.25	1.25
55	0.25	0.23	1.20	1.20
60	0.42	0.37	0.85	0.85

Note: 90% of the rates shown represent accidental disability and death.

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Age	Teachers - Rate per year (%)		Disability
	Mortality		
	Male	Female	
20	0.03	0.02	0.00
25	0.03	0.02	0.01
30	0.04	0.02	0.01
35	0.07	0.04	0.01
40	0.10	0.06	0.01
45	0.13	0.10	0.03
50	0.18	0.14	0.05
55	0.25	0.23	0.08
60	0.42	0.37	0.10

Notes: 35% of the disability rates shown represent accidental disability.
55% of the death rates shown represent accidental death.

SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB

Withdrawal Rates:

Years of Service	Rate per year (%)	
	Groups 1 and 2 (excluding Teachers)	Years of Service
0	15.0	0-10
1	12.0	11+
2	10.0	
3	9.0	
4	8.0	
5	7.6	
6	7.5	
7	6.7	
8	6.3	
9	5.9	
10	5.4	
11	5.0	
12	4.6	
13	4.1	
14	3.7	
15	3.3	
16-20	2.0	
21-29	1.0	
30+	0.0	
		Group 4
		1.5
		0.0

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Age	Teachers – Withdrawal Rate (%)					
	0 – 4 Years of Service		5 – 9 Years of Service		10+ Years of Service	
	Male	Female	Male	Female	Male	Female
20	12.0	10.0	4.5	9.0	1.0	5.0
30	11.4	12.0	4.5	9.0	1.0	5.0
40	9.7	11.0	5.4	6.5	1.7	2.9
50	10.0	8.2	4.8	4.2	2.2	2.1

Previously:

Age	Teachers – Rate (%)					
	0 – 4 Years of Service		5 – 9 Years of Service		10+ Years of Service	
	Male	Female	Male	Female	Male	Female
20	9.0	6.0	4.0	9.0	1.0	4.0
30	10.8	11.6	4.3	9.0	1.0	4.0
40	9.3	11.4	4.9	7.0	1.5	3.1
50	5.9	6.8	4.2	4.5	1.9	1.9

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Retirement Rates:

Age	Rate per year (%)				
	Groups 1 and 2 (excluding Teachers)		Previously Groups 1 and 2 (excluding Teachers)		
	Male	Female	Male	Female	Group 4
45 – 49	--	--	--	--	1.0
50 – 54	--	--	1.0	1.5	2.0
55 – 59	2.0	5.5	2.0	5.5	15.0
60 – 61	12.0	5.0	12.0	5.0	20.0
62 – 64	30.0	15.0	30.0	15.0	25.0
65 – 68	40.0	15.0	40.0	15.0	100.0
69	50.0	20.0	50.0	20.0	--
70	100.0	100.0	100.0	100.0	--

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Teachers - Rate per year (%)

Age	Years of Service					
	Less than 20		20 - 29		30 or more	
	Male	Female	Male	Female	Male	Female
50 - 53	0.0	0.0	1.0	1.5	2.0	2.0
54	0.0	0.0	1.0	1.5	2.0	2.0
55	3.0	2.0	3.0	3.0	6.0	6.0
56	8.0	2.0	5.0	3.0	20.0	15.0
57	15.0	8.0	8.0	7.0	35.0	30.0
58	15.0	10.0	10.0	7.0	50.0	35.0
59	20.0	15.0	20.0	11.0	50.0	35.0
60	15.0	20.0	20.0	16.0	50.0	35.0
61	30.0	20.0	25.0	20.0	50.0	35.0
62	20.0	25.0	30.0	30.0	40.0	35.0
63	30.0	24.0	30.0	30.0	40.0	40.0
64	40.0	20.0	30.0	30.0	50.0	30.0
65	40.0	30.0	40.0	30.0	50.0	35.0
66	40.0	30.0	30.0	30.0	50.0	35.0
67	40.0	30.0	30.0	30.0	50.0	35.0
68	40.0	30.0	30.0	30.0	50.0	30.0
69	40.0	30.0	30.0	30.0	50.0	30.0
70	100.0	100.0	100.0	100.0	100.0	100.0

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Previously:

Age	Teachers - Rate (%)					
	Years of Service					
	Less than 20	20 - 29		30 or more		
		Male	Female	Male	Female	
50 - 53	--	1.0	1.0	1.0	1.0	
54	--	2.0	1.0	3.5	3.5	
55	2.0	3.0	4.0	6.0	6.0	
56	4.0	3.0	4.0	18.0	18.0	
57	7.0	5.0	5.0	30.0	30.0	
58	8.0	7.0	7.0	40.0	40.0	
59	9.0	10.0	11.0	40.0	40.0	
60	12.0	20.0	16.0	35.0	35.0	
61	15.0	30.0	20.0	35.0	35.0	
62	18.0	35.0	25.0	40.0	40.0	
63	15.0	35.0	25.0	35.0	25.0	
64	25.0	30.0	30.0	30.0	30.0	
65	40.0	50.0	40.0	50.0	40.0	
66	40.0	30.0	30.0	30.0	30.0	
67	40.0	30.0	25.0	30.0	25.0	
68	40.0	30.0	35.0	30.0	35.0	
69	40.0	40.0	35.0	40.0	35.0	
70	100.0	100.0	100.0	100.0	100.0	

Dependents:

Demographic data was available for spouses of current retirees. For future retirees, husbands were assumed to be three years older than their wives and 65% were assumed to have an eligible spouse who also opts for health coverage at that time.

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Per Capita Health Costs:

Calendar year 2011 medical and prescription drug claims costs are shown in the table below for retirees and for spouses at selected ages. These costs are net of deductibles and other benefit plan cost sharing provisions.

Age	Non-Medicare Plans				Medicare Supplement			
	Retiree		Spouse		Retiree		Spouse	
	Male	Female	Male	Female	Male	Female	Male	Female
45	\$7,961	\$9,987	\$4,938	\$7,455	N/A	N/A	N/A	N/A
50	9,449	10,762	6,600	8,642	N/A	N/A	N/A	N/A
55	11,221	11,585	8,831	10,003	N/A	N/A	N/A	N/A
60	13,326	12,488	11,823	11,601	N/A	N/A	N/A	N/A
65	15,827	13,453	15,827	13,453	\$4,785	\$4,067	\$4,785	\$4,067
70	18,343	14,498	18,343	14,498	5,546	4,383	5,546	4,383
75	19,768	15,605	19,768	15,605	5,976	4,718	5,976	4,718
80	21,287	16,824	21,287	16,824	6,436	5,086	6,436	5,086

Medicare Advantage: \$2,966

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Health Care Cost Trend Rates:

Health care trend measures the anticipated overall rate at which health plan costs are expected to increase in future years. The rates shown below are "net" and are applied to the net per capita costs shown above. The trend shown for a particular plan year is the rate that must be applied to that year's cost to yield the next year's projected cost.

Year Ending December 31	Medical/Drug	Medicare Part B Premium
2011	10.00%	6.0%
2012	9.25%	6.0%
2013	8.50%	6.0%
2014	7.75%	6.0%
2015	7.00%	6.0%
2016	6.25%	6.0%
2017	5.50%	6.0%
2018 & later	5.00%	6.0%

Retiree Contribution Increase Rate: Retiree contributions are expected to increase with medical trend.

Participation and Coverage Election: 100% of active employees with coverage are assumed to elect retiree coverage.

100% of retirees over age 65 are assumed to remain in their current medical plan for life.

For future retirees hired prior to 1986 and current retirees under age 65, 75% are assumed to be eligible for Medicare and enroll in a Medicare Supplement Plan upon reaching age 65, 10% are assumed to be eligible for and enroll in a Medicare Advantage Plan and 15% are assumed to be ineligible for Medicare and remain enrolled in a non-Medicare plan. (Previously, 85.5% are assumed to be eligible for Medicare and are assumed to enroll in a Medicare Supplement plan upon reaching age 65, 9.5% in a Medicare Advantage Plan, and 5% are assumed to be ineligible for Medicare and remain enrolled in a non-Medicare plan.)

For future retirees hired in 1986 or later, 85% are assumed to enroll in a Medicare Supplement plan upon reaching age 65 and 15% are assumed to enroll in a Medicare

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Advantage plan. (Previously, 90% in Medicare Supplement and 10% in Medicare Advantage plan.)

100% of current and future retirees with medical coverage are assumed to have life insurance coverage.

Plan Design: Development of plan liabilities was based on the substantive plan of benefits in effect as described in Exhibit III.

Administrative Expenses: Administrative expenses for self-insured plans were based on current vendor contractual rates and fees. Administrative expenses for insured plans were assumed to be included in the fully insured premium rates.

Annual Maximum Benefits: No increase in the annual maximum benefit levels was assumed.

Lifetime Maximum Benefits: No information was available regarding accumulations toward lifetime maximum benefits and no such accumulations were assumed.

Missing Participant Data: A missing census item for a given participant was assumed to equal the average value of that item over all other participants of the same status for whom the item is known.

Health Care Reform Assumption: The Patient Protection and Affordable Care Act (PPACA) and the Health Care and Education Reconciliation Act (HCERA) of 2010 creates a temporary reinsurance program for eligible health care coverage for pre-Medicare retirees over age 55. The program will reimburse the plan sponsor for 80% of the retiree claims between \$15,000 and \$90,000. Due to the short nature of this program, the limited financing, and uncertainty of qualifying and receiving payment (the program will be on a first come first served basis until financing runs out), we have not reflected the value of this program in the valuation. Additional provisions of these Acts that may affect retiree health benefits in the future have not been reflected.

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

EXHIBIT III

Summary of Plan

This exhibit summarizes the major benefit provisions as included in the valuation. To the best of our knowledge, the summary represents the substantive plans as of the measurement date. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions.

Eligibility:

Retired and receiving a pension from the Middlesex County Retirement System or the Massachusetts Teachers Retirement System.

Group 1 (including Teachers):

- Retirees with at least 10 years of creditable service are eligible at age 55;
- Retirees with at least 20 years of creditable service are eligible at any age.

Group 4:

- Retirees with at least 10 years of creditable service are eligible at age 45;
- Retirees with at least 20 years of creditable service are eligible at any age.

Disability: Accidental (job-related) Disability has no age or service requirement. Ordinary (non-job related) Disability has no age requirement but requires 10 years of creditable service.

Pre-Retirement Death: Surviving spouses of members who die in active service on Accidental (job-related) Death are eligible at any age. Surviving spouses of members who die in active service on Ordinary (non-job related) Death are eligible after two years of service.

Post-Retirement Death: Surviving spouse is eligible.

Benefit Types:

Medical and prescription drug benefits are provided to all eligible retirees through a variety of plans offered by Blue Cross Blue Shield of Massachusetts. The Acton-Boxborough Regional School District and the Town of Acton also pays 50% of the retiree life insurance premium. (Dental coverage is offered but it is 100% retiree paid and therefore has no impact on this valuation.)

Duration of Coverage:

Lifetime.

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Dependent Benefits:	Medical and prescription drugs.
Dependent Coverage:	Benefits are payable to a spouse for their lifetime, regardless of when the retiree dies.
MGL Chapter 32B, Section 18:	Adopted.
Retiree Life:	\$5,000

SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB

Retiree Contributions:

Premium rates and retiree contributions as of July 1, 2011 are summarized below:

	Subscribers			Retirees 65 and over	Monthly Premium (eff. 7/1/2011)	Town cost	Retiree cost
	Active	Retiree	Total				
<u>Non-Medicare Plans</u>							
BCBS Blue Care Elect PPO							
Individual	16	12	28	2	\$1,212.12	\$606.06	\$606.06
Family	34	9	43	0	\$2,738.32	\$1,369.16	\$1,369.16
BCBS Master Health Plus							
Individual	8	8	16	5	\$1,049.36	\$524.68	\$524.68
Family	20	4	24	2	\$2,399.80	\$1,199.90	\$1,199.90
BCBS Network Blue HMO							
Individual	113	32	145	7	\$625.04	\$312.52	\$312.52
Family	219	21	240	4	\$1,449.76	\$724.88	\$724.88
HP HealthCare							
Individual	78	11	89	0	\$634.92	\$317.46	\$317.46
Family	240	11	251	1	\$1,479.92	\$739.96	\$739.96
<u>Non-Medicare Total</u>	728	108	836	21			

	Subscribers			Monthly Premium (eff. 7/1/2011)	Town cost	Retiree cost
	Active	Retiree	Total			
<u>Medicare Supplement Plans</u>						
Medex	N/A	182	182	\$425.39	\$212.70	\$212.69
<u>Medicare Total</u>						
<u>Medicare Advantage Plans</u>						
HP First Seniority Freedom	N/A	6	6	\$504.18	\$276.00	\$228.18
Tufts Preferred	N/A	33	33	\$454.35	\$242.00	\$212.35
<u>Medicare Advantage Total</u>						
Retiree Total **						
		329				

* 21 of 242 over-65 retirees are in a non-Medicare plan
** In addition, there are 180 spouses of retirees covered under an individual or family policy.

7511639v2/04036.019



Acton-Boxborough Regional High School

Class of 2011

36 Charter Road

Acton, MA 01720

E.T.S. #222297



Telephone: (978) 264-4700 Fax: (978) 264-3346

Dr. Stephen E. Mills, Superintendent

Dr. Alixe Callen, Principal

Mr. Todd Chicko, Chairperson, Counseling

Ms. Jodi Chu, Counselor

Mrs. Sara Clinton, Counselor

Mrs. Shannon Dandridge, Counselor

Mrs. Jennifer Gabel, Counselor

Mr. Stephen Hitzrot, Counselor

Mrs. Wioletta Pawlowska, Counselor

Mrs. Susan Root, Counselor

Mrs. P'Esha Thomas, Counselor

The School

A four year comprehensive high school, Acton-Boxborough Regional High School serves students from the towns of Acton and Boxborough, located twenty-five miles west of Boston. The current population of Acton is 22,000; Boxborough's population is approximately 5,000. The school system is regional for Grades 7-12. There are five elementary schools in Acton and one in Boxborough.

Enrollment June 1, 2011

Grade 12	505
Grade 11	466
Grade 10	489
Grade 9	519
Total	1979

Faculty 2010-2011

Of the 140 staff members, 84% hold advanced degrees. The average length of experience is 12 years.

Accreditation

Acton-Boxborough Regional High School is accredited by the New England Association of Schools and Colleges (NEASC).

The Academic Program

The school provides a broad academic program for its students, 98% of whom pursue post-secondary education. In addition, a variety of courses are offered in visual arts, performing arts and industrial arts.

Graduation Requirements

All students, regardless of their post-high school objectives, must meet the following requirements for graduation:

- Four prepared subjects per year.
- Four years of English.
- Three years of Social Studies (of which one must be U.S. History and Government)
- Two years of Science (of which one must be Biology).
- Two years of Mathematics.
- Four semesters of Physical Education.
- One semester of Health Education.
- One academic elective (English, Math, Science, Social Studies, Foreign Language, et. al.).
- Satisfactory completion of the Massachusetts Comprehensive Assessment System test (MCAS).

Advanced Placement Courses

English IV	European History
US History II	Environmental Science
Psychology	Advanced Chemistry
French V	Advanced Biology
Spanish V	Statistics
Calculus	Latin IV: Vergil

Class of 2011 Profile

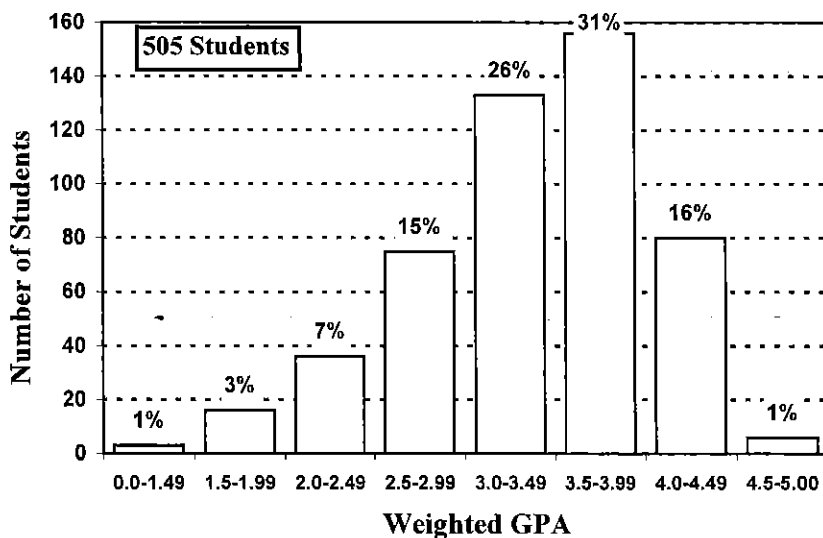
Weighted GPA Chart

	Level			
Grade	(H)	(A/E)	(CP)	(SP)
A+	5.00	4.50	4.00	3.50
A	4.75	4.25	3.75	3.25
A-	4.50	4.00	3.50	3.00
B+	4.25	3.75	3.25	2.75
B	4.00	3.50	3.00	2.50
B-	3.75	3.25	2.75	2.25
C+	3.50	3.00	2.50	2.00
C	3.25	2.75	2.25	1.75
C-	3.00	2.50	2.00	1.50
D+	2.75	2.25	1.75	1.25
D	2.50	2.00	1.50	1.00
D-	2.25	1.75	1.25	0.75
F	0	0	0	0

(H)=Honors (including A.P. courses)

(A/E)=Accelerated/Enriched

(CP)=College Prep (SP)=Standard Prep



(Percentage of class in each weighted GPA range is noted above graph bars)

The high school also offers many heterogeneous or non-leveled courses. Weighted GPA calculations do not incorporate grades from non-leveled courses.

SAT Reasoning Test Profile

Average Scores

	AB			Nation		
	CR	MATH	WR	CR	MATH	WR
2011	610	645	622	497	514	489
2010	615	648	625	501	516	492
2009	611	643	611	501	515	493

Last year 93% of the seniors at Acton-Boxborough took SATs as compared to 89% in Massachusetts.

SAT Subject Test Profile

Subject	No. of Students	Mean Score
Biology E	132	709
Biology M	23	728
Chemistry	86	690
English Literature	55	630
French	15	661
Math Level I	82	674
Math Level II	108	749
Spanish	29	696
US History	103	698
World History	4	750

Advanced Placement Test Scores

A total of 451 juniors and seniors took 928 exams in Biology, Calculus, Chemistry, Chinese, Computer Science, Economics, English Literature & Composition, Environmental Science, European History, French Language, German Language, Japanese Language, Latin: Vergil, Music Theory, Physics, Psychology, Spanish Language, Statistics, U.S. Government & Politics, and U.S. History.

Test Score	No. of Scores
5	516
4	295
3	86
2	25
1	6

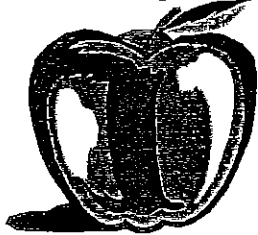
Post-Secondary Education

	2011	2010	2009
Four-year Colleges	93%	92%	92%
Two-year Colleges	4%	4%	6%
Other Post-Secondary	1%	2%	0%

National Merit Scholarship Program

Semi-finalists	12
Commended Students	54

Acton-Boxborough Food Services



Serving Education Daily

**Acton Public Schools
Acton-Boxborough Regional School District
Food Service Department
16 Charter Road
Acton, MA 01720-2995
Phone # 1-978-264-4700x3221
Fax # 1-978-264-3340
Kirsten Nelson, Director**

To: Stephen Mills
From: Kirsten Nelson
Date: January 12, 2012
RE: FY'11 Food Service Department Reports for APS School Committee packet

Enclosed please find reports for the 2010-2011 school year.

- Cash report and balance
- Profit & loss statement
- Acton Public Schools July 10-June 11 Spreadsheet
- Three year comparison of Type A reimbursable meals served
- Classification of revenue
- Comparison of reimbursable meals and a la carte sales
- Total revenue

Acton Public Schools
Food Service Dept.
FY'11 Fund Report

Sales to Children				\$423,639.40
Sales to Adults				\$17,952.59
State and Federal Reimbursements Received				\$69,876.97
Total Receipts				\$511,468.96
Minus Total Expenditures				\$520,929.71
Increase or (Decrease)				(\$9,460.75)
Closing Fund balance June 30, 2010				\$87,426.99
Closing Fund Balance June 30, 2011				\$77,966.24

	A	B	C	D	E	F	G	H
1								
2								
3								
4								
5								
6								
7	INCOME:							
8								
9	1. Sales			\$434,515.21				
10	2.*Reimbursement earned			\$74,337.14				
11	3. Other income			\$7,076.78				
12								
13	TOTAL INCOME				\$515,929.13			
14								
15	EXPENSES:							
16	Cost of food used							
17	1.**Beginning inventory			\$5,252.56				
18	2.Plus purchases			\$157,088.20				
19	3.Total food available			\$162,340.76				
20	4.**Minus ending inventory			\$6,789.25				
21								
22	TOTAL COST OF FOOD USED				\$155,551.51			
23								
24	Cost of supplies used							
25	1.**Beginning inventory			\$3,375.31				
26	2.Plus purchases			\$17,341.97				
27	3.Total supplies available			\$20,717.28				
28	4.Minus ending inventory			\$4,065.94				
29								
30	TOTAL COST OF SUPPLIES USED				\$16,651.34			
31								
32	1.COST OF LABOR				\$270,574.06			
33	2.FRINGE BENEFITS				\$41,338.60			
34	3.OTHER EXPENSES				\$34,586.88			
35								
36	4.TOTAL EXPENSES				\$518,702.39			
37								
38	PROFIT OR (LOSS) FOR THE YEAR				(\$2,773.26)			
39								
40	*Reimbursement earned during the year but not completely received by June 30,2011							
41	**Inventories do not include the value of USDA Commodity foods.							
42	It only includes the amount paid for those commodities.							
43								
44								

July 10-June 11

[illegible]

Acton Public Schools
Food Service Dept.
3 year comparison of Type A Meals Served
FY'11

	A	B	C	D	E	F
1						
2						
3						
4						
5						
6						
7		2008-2009	2009-2010	2010-2011	Dif. 10-11	Dif. 10-11
8					From 09-10	From 08-09
9						
10	Enrollment	2,560	2,619	2,563	-56	3
11	July					
12	August			1,045	1,045	1,045
13	September	19,629	19,319	18,393	-926	-1,236
14	October	20,796	20,519	19,205	-1,314	-1,591
15	November	17,842	14,393	18,200	3,807	358
16	December	16,794	18,828	17,157	-1,671	363
17	January	17,894	20,107	16,828	-3,279	-1,066
18	February	16,749	14,368	13,196	-1,172	-3,553
19	March	23,201	25,620	22,699	-2,921	-502
20	April	16,248	16,358	16,355	-3	107
21	May	21,573	21,751	21,809	58	236
22	June	20,266	13,758	14,362	604	-5,904
23						
24	Total	190,992	185,021	179,249	-5,772	-11,743
25						
26	Percent Change Meals Served		-3.13%	-3.12%		
27			(price increase)			
28	Percent Change Enrollment		2.30%	-2.14%		

Acton Public Schools
School Lunch Program
Revenue-Reimbursement Report
2010-2011

	Lunch		Vending		Total Revenue
July	\$0.00		\$0.00		\$0.00
August	\$5,594.93		\$0.00		\$5,594.93
September	\$74,064.75		\$55.00		\$74,119.75
October	\$42,038.62		\$83.00		\$42,121.62
November	\$42,912.37		\$65.00		\$42,977.37
December	\$37,168.06		\$80.00		\$37,248.06
January	\$49,416.33		\$67.00		\$49,483.33
February	\$29,609.29		\$90.50		\$29,699.79
March	\$50,753.79		\$165.00		\$50,918.79
April	\$41,036.14		\$40.00		\$41,076.14
May	\$43,954.15		\$115.00		\$44,069.15
June	\$23,983.06		\$300.00		\$24,283.06
Totals	\$440,531.49		\$1,060.50		\$441,591.99
Reimbursements		State	Federal 11	Federal 4	Total Reimb.
Received					
July		\$0.00	\$0.00	\$0.00	\$0.00
August		\$1,498.36	\$0.00	\$0.00	\$1,498.36
September		\$54.86	\$123.12	\$271.70	\$449.68
October		\$965.63	\$2,194.94	\$4,565.68	\$7,726.25
November		\$1,008.26	\$2,210.78	\$4,787.30	\$8,006.34
December		\$955.50	\$2,124.62	\$4,518.56	\$7,598.68
January		\$900.74	\$1,955.16	\$4,297.06	\$7,152.96
February		\$883.47	\$1,851.72	\$4,375.28	\$7,110.47
March		\$692.79	\$1,478.98	\$2,976.71	\$5,148.48
April		\$1,191.70	\$2,639.18	\$5,656.89	\$9,487.77
May		\$858.64	\$1,826.66	\$4,252.30	\$6,937.60
June		\$1,144.97	\$2,370.40	\$5,245.01	\$8,760.38
					\$0.00
Totals		\$10,154.92	\$18,775.56	\$40,946.49	\$69,876.97
Total Revenue		\$441,591.99			
State Total		\$10,154.92			
Federal Total		\$59,722.05			
Grand Total		\$511,468.96			

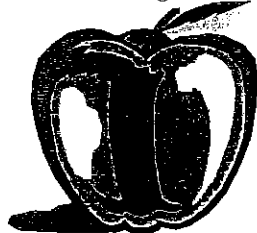
Acton Public Schools
Food Service Department
Comparison of FY' 10 and FY'11 Student Revenue, Type A Meals and A La Carte Sales

	FY10	FY11	Type A Meal	FY 10	FY 11	Type A	FY 10	FY 11	ALA Carte	Total
	Type A Meal	Type A Meal	Percent	Type A	Type A	Revenue	A La Carte	A La Carte	Revenue	Revenue
	Served	Served	Change	Revenue	Revenue	Percent	& Vending	& Vending	Percent	Percent
						Change	Revenue	Revenue	Change	Change
July										
August	0	1,045	#DIV/0!	\$0.00	\$4,802.35	#DIV/0!	\$0.00	\$167.50	#DIV/0!	#DIV/0!
September	19,319	18,393	-4.8%	\$75,867.70	\$68,467.95	-9.8%	\$5,120.25	\$4,503.00	-12.1%	-9.9%
October	20,519	19,205	-6.4%	\$37,692.45	\$37,689.45	0.0%	\$3,502.75	\$3,332.75	-4.9%	-0.4%
November	14,393	18,200	26.5%	\$33,807.55	\$38,369.45	13.5%	\$2,596.25	\$3,094.75	19.2%	13.9%
December	18,828	17,157	-8.9%	\$35,454.30	\$33,217.25	-6.3%	\$3,023.25	\$2,727.00	-9.8%	-6.6%
January	20,107	16,828	-16.3%	\$49,585.75	\$44,504.64	-10.2%	\$3,471.25	\$3,000.25	-13.6%	-10.5%
February	14,368	13,196	-8.2%	\$29,956.55	\$25,861.41	-13.7%	\$2,599.25	\$2,205.45	-15.2%	-13.8%
March	25,620	22,699	-11.4%	\$54,555.80	\$45,197.25	-17.2%	\$4,322.55	\$4,073.00	-5.8%	-16.3%
April	16,358	16,355	0.0%	\$30,444.10	\$35,528.50	16.7%	\$2,604.25	\$2,800.00	7.5%	16.0%
May	21,751	21,809	0.3%	\$38,474.10	\$38,619.55	0.4%	\$3,649.00	\$277.25	-92.4%	-7.7%
June	13,758	14,362	4.4%	\$15,617.60	\$18,732.15	19.9%	\$3,009.25	\$2,973.50	-1.2%	16.5%
Total	185,021	179,249	-3.1%	\$401,455.90	\$390,989.95	-2.6%	\$33,898.05	\$29,154.45	-14.0%	-3.5%

Action Public Schools
Food Service Department
FY'11 Revenue Report

[illegible]

Acton-Boxborough Food Services



Serving Education Daily

**Acton Public Schools
Acton-Boxborough Regional School District
Food Service Department
16 Charter Road
Acton, MA 01720-2995
Phone # 1-978-264-4700x3221
Fax # 1-978-264-3340
Kirsten Nelson, Director**

To: Stephen Mills
From: Kirsten Nelson
Date: December 29, 2011
Re: F.Y. '11 Food Service Department Material for
Acton-Boxborough School Committee Packet

Enclosed please find reports for the 2010-2011 school year.

- Cash report and balance
- Profit and loss statement
- Acton-Boxborough Regional Schools July 10-June 11 Spreadsheet
- Three year comparison of Type A reimbursable meals served
- Classification of revenue
- Comparison of reimbursable meals and a la carte sales
- Total revenue

Acton Boxborough Regional Schools Food Service Dept.
FY'11
Fund Report

Sales to Children				\$761,036.74
Sales to Adults				\$42,017.35
State and Federal Reimbursements Received				\$96,206.08
Total Receipts				\$899,260.17
Minus Total Expenditures				\$863,513.96
Increase or (Decrease)				\$35,746.21
Closing Fund balance June 30, 2010				\$299,637.75
Closing Fund Balance June 30, 2011				\$335,383.96

	A	B	C	D	E	F	G	H
1								
2								
3								
4								
5								
6								
7	INCOME:							
8								
9	1. Sales			\$761,036.64				
10	2.*Reimbursement earned			\$103,027.56				
11	3.Other income (interest, adult, other sales)			\$42,017.35				
12								
13	TOTAL INCOME				\$906,081.55			
14								
15	EXPENSES:							
16	Cost of food used							
17	1.**Beginning inventory			\$3,767.33				
18	2.Plus purchases			\$373,021.52				
19	3.Total food available			\$376,788.85				
20	4.**Minus ending inventory			\$3,377.42				
21								
22	TOTAL COST OF FOOD USED				\$373,411.43			
23								
24	Cost of supplies used							
25	1.**Beginning inventory			\$4,710.97				
26	2.Plus purchases			\$24,611.89				
27	3.Total supplies available			\$29,322.86				
28	4.Minus ending inventory			\$5,349.32				
29								
30	TOTAL COST OF SUPPLIES USED				\$23,973.54			
31								
32	1.COST OF LABOR				\$379,628.46			
33	2.FRINGE BENEFITS				\$63,922.30			
34	3.OTHER EXPENSES (equipment and other)				\$22,329.79			
35								
36	4.TOTAL EXPENSES				\$863,265.52			
37								
38	PROFIT OR (LOSS) FOR THE YEAR				\$42,816.03			
39								
40	*Reimbursement earned during the year but not completely received by June 30,2011							
41	**Inventories do not include the value of USDA Commodity foods.							
42	It only includes the amount paid for those commodities.							
43								
44								

Food Service Department

EY 111

July 10-June 11

[illegible]

Acton-Boxborough Regional Schools Food Service Dept.
3 year comparison of Type A Meals Served
FY'11

	A	B	C	D	E	F
1						
2						
3						
4						
5						
6						
7		2008-2009	2009-2010	2010-2011	Dif. 10-11	Dif. 10-11
8					From 09-10	From 08-09
9						
10	Enrollment	2964	2945	2948	3	-16
11	July		249	345	96	345
12	August		49	850	801	850
13	September	29204	28537	29868	1331	664
14	October	31727	31465	31610	145	-117
15	November	22664	24326	18200	-6126	-4464
16	December	21134	23871	24451	580	3317
17	January	24740	27229	23778	-3451	-962
18	February	21360	19532	19167	-365	-2193
19	March	28561	30490	31287	797	2726
20	April	22103	22066	22318	252	215
21	May	26059	26340	27703	1363	1644
22	June	18967	12074	14628	2554	-4339
23						
24	Total	246519	246228	244205	-2023	-2314
25						
26	Percent Change Meals Served		-0.12%	-0.82%		
27						
28	Percent Change Enrollment		-0.64%	0.10%		

Acton-Boxborough Regional Schools
Food Service Department
FY'11
Revenue Report

	Student Lunches	Student A la Carte & Vending	Total Student Sales	Total Adult Sales & Interest	USDA Reimbursement Received	Total Revenue
Jul-10	\$449.75	\$1,225.55	\$1,675.30	\$1,633.25	\$0.00	\$3,308.55
August	\$1,665.15	\$1,886.86	\$3,552.01	\$165.43	\$2,210.79	\$5,928.23
September	\$63,736.15	\$23,796.34	\$87,532.49	\$2,870.90	\$309.51	\$90,712.90
October	\$65,747.00	\$27,940.05	\$93,687.05	\$5,209.06	\$11,255.05	\$110,151.16
November	\$54,939.60	\$23,848.45	\$78,788.05	\$6,587.99	\$12,534.45	\$97,910.49
December	\$49,748.95	\$23,115.10	\$72,864.05	\$3,553.05	\$10,553.79	\$86,970.89
January	\$49,869.90	\$23,391.23	\$73,261.13	\$4,031.29	\$9,790.16	\$87,082.58
February	\$39,568.05	\$18,750.25	\$58,318.30	\$2,581.15	\$9,683.79	\$70,583.24
March	\$64,605.95	\$31,650.85	\$96,256.80	\$4,882.08	\$7,150.11	\$108,288.99
April	\$46,279.85	\$21,500.20	\$67,780.05	\$3,556.53	\$12,609.17	\$83,945.75
May	\$56,925.75	\$26,347.65	\$83,273.40	\$4,825.91	\$9,136.28	\$97,235.59
June-10	\$29,420.25	\$14,627.86	\$44,048.11	\$2,120.71	\$10,972.98	\$57,141.80
Total	\$522,956.35	\$238,080.39	\$761,036.74	\$42,017.35	\$96,206.08	\$899,260.17

Acton-Boxborough Regional Schools
Food Service Department
Comparison of
FY '11
Student Revenue,
Type A Meals,
A La Carte Sales

	FY 10 Type A Meal Served	FY 11 Type A Meal Served	Type A Meal Percent Change	FY 10 Type A Revenue	FY 11 Type A Revenue	Type A Revenue Percent Change	FY 10 A La Carte Revenue	FY 11 A La Carte Revenue	ALA Carte Revenue Percent Change	Total Revenue Percent Change
July	249	345	38.6%	\$373.00	\$449.75	20.6%	\$2,837.87	\$1,225.55	-56.8%	-47.8%
August	49	850	1,634.7%	\$88.25	\$1,665.15	1,786.9%	\$190.50	\$1,886.86	890.5%	1,174.3%
September	28537	29868	4.7%	\$61,053.35	\$63,736.15	4.4%	\$20,580.67	\$23,796.34	15.6%	7.2%
October	31465	31610	0.5%	\$65,372.75	\$65,747.00	0.6%	\$25,231.10	\$27,940.05	10.7%	3.4%
November	24326	18200	-25.2%	\$49,749.30	\$54,939.60	10.4%	\$19,761.52	\$23,848.45	20.7%	13.3%
December	23871	24451	2.4%	\$48,896.00	\$49,748.95	1.7%	\$20,673.35	\$23,115.10	11.8%	4.7%
January	27229	23778	-12.7%	\$55,569.95	\$49,869.90	-10.3%	\$24,179.50	\$23,391.23	-3.3%	-8.1%
February	19532	19167	-1.9%	\$40,002.00	\$39,568.05	-1.1%	\$20,850.72	\$18,750.25	-10.1%	-4.2%
March	30490	31287	2.6%	\$62,751.15	\$64,605.95	3.0%	\$28,477.85	\$31,650.85	11.1%	5.5%
April	22066	22318	1.1%	\$45,427.35	\$46,279.85	1.9%	\$20,052.33	\$21,500.20	7.2%	3.5%
May	26340	27703	5.2%	\$53,620.65	\$56,925.75	6.2%	\$25,812.21	\$26,347.65	2.1%	4.8%
June	12074	14628	21.2%	\$23,856.80	\$29,420.25	23.3%	\$11,680.42	\$14,627.86	25.2%	23.9%
Total	246228	244205	-0.8%	\$506,760.55	\$522,956.35	3.2%	\$220,328.04	\$238,080.39	8.1%	4.7%

Acton-Boxborough Schools
Lunch Program
Revenue-Reimbursement Report
2010-2011

	Lunch		Vending		Total Revenue
July	\$3,052.55		\$256.00		\$ 3,308.55
August	\$2,734.14		\$983.30		\$ 3,717.44
September	\$88,079.15		\$2,324.24		\$ 90,403.39
October	\$95,891.11		\$3,005.00		\$ 98,896.11
November	\$83,069.04		\$2,307.00		\$ 85,376.04
December	\$73,190.10		\$3,227.00		\$ 76,417.10
January	\$73,629.40		\$3,663.02		\$ 77,292.42
February	\$58,434.45		\$2,465.00		\$ 60,899.45
March	\$96,238.88		\$4,900.00		\$ 101,138.88
April	\$68,901.58		\$2,435.00		\$ 71,336.58
May	\$85,409.31		\$2,690.00		\$ 88,099.31
June	\$43,336.66		\$2,832.16		\$ 46,168.82
Totals	\$ 771,966.37		\$ 31,087.72		\$ 803,054.09
Reimbursements		State	Federal 11	Federal 4	Total Reimb.
Received					
July		\$ -	\$ -	\$ -	\$ -
August		\$ 1,801.29	\$ 319.80	\$ 89.70	\$ 2,210.79
September		\$ 44.63	\$ 43.88	\$ 221.00	\$ 309.51
October		\$ 1,568.07	\$ 2,186.30	\$ 7,500.68	\$ 11,255.05
November		\$ 1,659.53	\$ 2,946.18	\$ 7,928.74	\$ 12,534.45
December		\$ 1,402.43	\$ 2,503.36	\$ 6,648.00	\$ 10,553.79
January		\$ 1,283.68	\$ 2,469.90	\$ 6,036.58	\$ 9,790.16
February		\$ 1,248.35	\$ 2,253.16	\$ 6,182.28	\$ 9,683.79
March		\$ 1,006.27	\$ 1,841.12	\$ 4,302.72	\$ 7,150.11
April		\$ 1,642.57	\$ 3,135.12	\$ 7,831.48	\$ 12,609.17
May		\$ 1,171.70	\$ 2,161.90	\$ 5,802.68	\$ 9,136.28
June		\$ 1,454.41	\$ 2,733.90	\$ 6,784.67	\$ 10,972.98
Totals		\$ 14,282.93	\$ 22,594.62	\$ 59,328.53	\$ 96,206.08
State Total		\$ 14,282.93			
Federal Total		\$ 81,923.15			
Grand Total		\$ 899,260.17			