



**Acton-Boxborough Regional
School Committee Meeting**

November 21, 2019

**6:00 p.m. Executive Session
followed by
7:00 p.m. Open Meeting**

**in the Administration Building Auditorium
15 Charter Road, Acton, MA**

ACTON-BOXBOROUGH REGIONAL SCHOOL COMMITTEE (ABRSC)
AGENDA

Auditorium
Administration Building
15 Charter Road, Acton

November 21, 2019
6:00 p.m. Executive Session
Followed by Open Meeting at approximately 7:00 p.m.

1. **Call to Order (6:00)**
2. **EXECUTIVE SESSION** – To be convened under:
MGL Ch 30A, sec. 21(a) purpose (3): to discuss strategy with respect to litigation because an open meeting may have a detrimental effect on the litigating position of the Committee AND
MGL Ch 30A, sec. 21(a) purpose 7: to comply with or act under the authority of, any general or special law or federal grant-in-aid requirements - MGL Ch 30A, section 22(f) to consider approval of executive session minutes of the meeting on October 3, 2019.
3. **OPEN MEETING - Welcome! (7:00)**
 - 3.1. **Chairperson's Opening Remarks**
 - 3.2. **Public Participation**
 - 3.3. **High School Student Representatives Update**
 - 3.4. **Superintendent's Update**
4. **GUESTS and PRESENTATIONS (7:15)**
 - 4.1. **All Day Kindergarten Follow-up Discussion** – Marie Altieri
 - 4.2. **Charter Road Planning Update** – JD Head
 - 4.3. **District & Superintendent FY20 Goals** – First Read – Peter Light
5. **ONGOING BUSINESS (8:30)**
 - 5.1. **Approval of Minutes of Meetings on 10/17/19, 11/05/19 and 11/12/19 – VOTE** – Tessa McKinley
 - 5.2. **FY21 School Calendar** – Second Read – **VOTE** - Marie Altieri
 - 5.3. **Receipt of FY19 Financial Audit Reports** – Dave Verdolino
 - 5.4. **School Building Committee Update** – Peter Light, Adam Klein
 - 5.4.1. Acton Tri-Board Meeting 11/12/19
 - 5.5. **Subcommittee Business**
 - 5.5.1. Policy – Amy Krishnamurthy
 - 5.5.1.1. ~~Public Participation, File: BEDH, First Read (next meeting)~~
 - 5.5.1.2. Tutoring for Pay, File: GCRD Update (oral, to be voted 12/19/19)
 - 5.5.2. Budget – Diane Baum
 - 5.6. **School Committee Liaison Reports**
 - 5.6.1. MASC/MASS Conference Recap (Nov 6-9) – Tessa McKinley
 - 5.7. **CONSENT AGENDA - VOTE**
 - 5.7.1. Acceptance of Donation from Littleton Electric Light & Water to Blanchard
 - 5.7.2. Acceptance of Donation from ABR PTSO to the Jr High for the 8th Grade Dance
 - 5.7.3. Acceptance of Donation from the Acton Debate Institute to the ABRHS Speech & Debate Team
 - 5.7.4. Acceptance of \$1,217.10 Anonymous Donation to Pay for Outstanding Jr High Student Lunch Balances
 - 5.8. **Statement of Warrants** - Tessa McKinley
6. **Adjourn (9:30)**

FYI

- School Building Committee
 - Current Presentation Slides and Flyer
 - Acton & Boxborough Special Town Meetings on December 10 at 7:00 p.m.
 - Town Meeting Babysitting in Acton and Boxborough
 - Public Forum on Monday, December 2 at 6:30 p.m. at Douglas (tour followed by forum)
- Monthly Enrollment, *11/1/19*

Public Participation

Per policy BEDH, members of the public may speak for up to 2 minutes on items not included on this agenda. Comments regarding items on the agenda should be made during that part of the meeting. Typically, the Committee/Administration will not respond to comments during public participation.

Next Meetings:

ABRSC, December 5 at 7:00 p.m. in the Administration Building Auditorium (packet posted MONDAY, 12/2/19)

ABRSC, December 19 at 7:00 pm in the Administration Building Auditorium (packet posted 12/13/19)

Posted on November 15, 2019 at 5:00 p.m.
Reposted November 21, 2019 to delete 5.5.1.1 Public Participation Policy and
add Monthly Enrollment to FYI



Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	3.4
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AGENDA ITEM TITLE	Superintendent's Update
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PRESENTER(S)	Peter Light
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SUMMARY OF TOPIC	Bi-weekly Superintendent's Update. This is brought to the meeting.
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WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?	
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required
<input type="checkbox"/>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	<input type="checkbox"/> for the first time, with a request that the School Committee vote at a subsequent meeting OR
	<input type="checkbox"/> with the request that the School Committee take action immediately

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	
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FOLLOW-UP	
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APPROX. TIME FOR THE AGENDA ITEM (MIN.)	5 min.
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ATTACHMENTS	Brought to meeting
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Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	4.1
AGENDA ITEM TITLE	All Day Kindergarten Follow-up Discussion		
PRESENTER(S)	Marie Altieri		
SUMMARY OF TOPIC	This presentation and discussion is a follow-up to a presentation at the September 19 school committee meeting. The presentation look as both the educational and economic factors to be considered in a decision to move to full-day universal kindergarten. The presentation will also summarize stakeholder feedback about full and half-day kindergarten models in our district.		

WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?			
	No action requested - this is a short update or presentation of information		
	Request input and questions from the School Committee, but no vote required		
X	Request formal action with a specific vote:		
	If formal action is requested, is this item being presented:		
	X	for the first time, with a request that the School Committee vote at a subsequent meeting OR	
		with the request that the School Committee take action immediately	

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	There is no pending vote at this meeting, but we will be seeking to make a decision on this topic in December so that we can prepare for our kindergarten meetings with families that take place in January.
FOLLOW-UP	Budgetary implications and models for this decision will be presented at our 12/5 meeting and we hope to make a decision about this at our 12/19 meeting.
APPROX. TIME FOR THE AGENDA ITEM (MIN.)	30 min
ATTACHMENTS	Slides and documents

To develop engaged, well-balanced learners through collaborative, caring relationships.

WELLNESS • EQUITY • ENGAGEMENT



Our **vision** is to provide high-quality educational opportunities that inspire a community of learners

WELLNESS • EQUITY • ENGAGEMENT

Our **mission** is to develop engaged, well-balanced learners through collaborative, caring relationships

All Day Kindergarten Update

November 21, 2019

All Day K School Committee Discussions

The School Committee has had several presentations and discussions about the possibility of moving to tuition-free universal All Day K:

- January 10, 2019 ADK Budget; Recommendation to Explore tuition-free ADK
- March 21, 2019 80% of families chose ADK; Recommendation to develop funding plan to possibly move to tuition-free ADK
- September 19, 2019 87% of Massachusetts Districts have tuition-free ADK. Possible funding models presented
- November 21, 2019 Data and research regarding ADK; Feedback from teachers and parents; further discussion of funding
- December 5, 2019 Superintendent's budget presentation with and without tuition-free ADK
- December 19, 2019 School Committee decision regarding tuition-free ADK and FY21 Budget

Additional All Day K Information in Packet

- Section 1 All Day Kindergarten Research
- Section 2 Acton-Boxborough Kindergarten Literacy Data
- Section 3 Feedback from Kindergarten Teachers
- Section 4 Feedback from First Grade Teachers
- Section 5 Feedback from Parents

Kindergarten Half Day Enrollment

	April Half Day Requests	September Half Day Enrollment	November Half Day Enrollment
Blanchard	18	16	16
Conant	10	10	8
Douglas	8	13	13
Gates	10	10	10
McT	6	10	8
Merriam	4	7	6
Totals	56	66	61

We have moved 5 students from half day to all day since September; mostly students on Free/Reduced Lunch.

Total Kindergarten Enrollment 308; 247 ADK (80%); 61 Half Day K (20%)

All Day Kindergarten Research

The research on All Day K is mixed. Some results include:

- Meta-Analysis - Positive effects of Kindergarten on academic outcomes disappear by 3rd grade (Cooper, Allen, Patall, and Dent; 2010)
- All Day K has benefits in self-regulation, reading, writing, number knowledge and vocabulary (Pelletier and Corter (2019)
- Students with disabilities in All Day K have higher reading and math scores at the end of Kindergarten, which disappear by the end of 1st Grade (Gottfried, Sublett, and Kirksey; 2019)
- English Learners in All Day K were 5% less likely to be retained in Kindergarten (Cannon, Jacknowitz, and Painter; 2011)

Acton-Boxborough K Literacy Data

- All Day K students in 2016-2017 and 2017-2018 had comparable end of year literacy assessments (89% - 91%).
- Half Day K students in 2016-2017 started 8% higher than ADK students and 10% lower than ADK students in 2017-2018.
- While 11% of all students qualify for free and reduced lunch, in 2017-2018, 25% of students in half day qualified for free and reduced lunch.

Kindergarten Teacher Feedback

- Qualitative Data regarding their experience with All Day, Half-Day, and Hybrid
- Advantages of All Day K include more time for play and choice time with peers; more social skills; less anxiety with a more relaxed pace;
- K Teacher Preferences:
 - 8 Teachers would prefer to go to ADK as soon as possible
 - 2 Teachers would prefer to keep ADK and HDK options in every school
 - 3 Teachers would prefer to keep Hybrid Classrooms in each school

First Grade Teacher Feedback

- Qualitative Data regarding their experience with students who have attended All Day and Half-Day
- Students coming from All Day K have more stamina and are more prepared for the full day of first grade; more social skills; identification of student needs
- K Teacher Preferences:
 - 7 Teachers would prefer to go to ADK as soon as possible
 - 3 Teachers would prefer to keep ADK and HDK options in every school

If All Day K Were Free, Would you prefer All Day K or Half Day K?

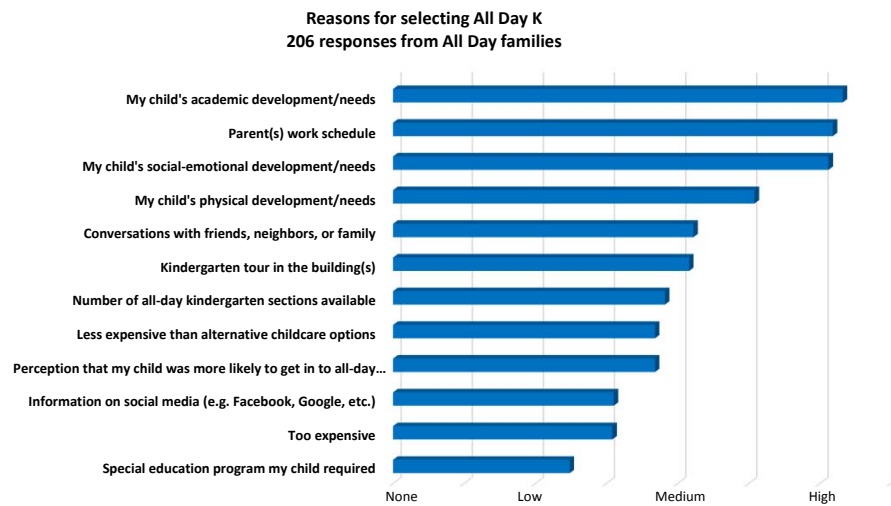
- Single question sent to 61 current Half Day K parents
- 46 responses

21 Prefer Half Day K

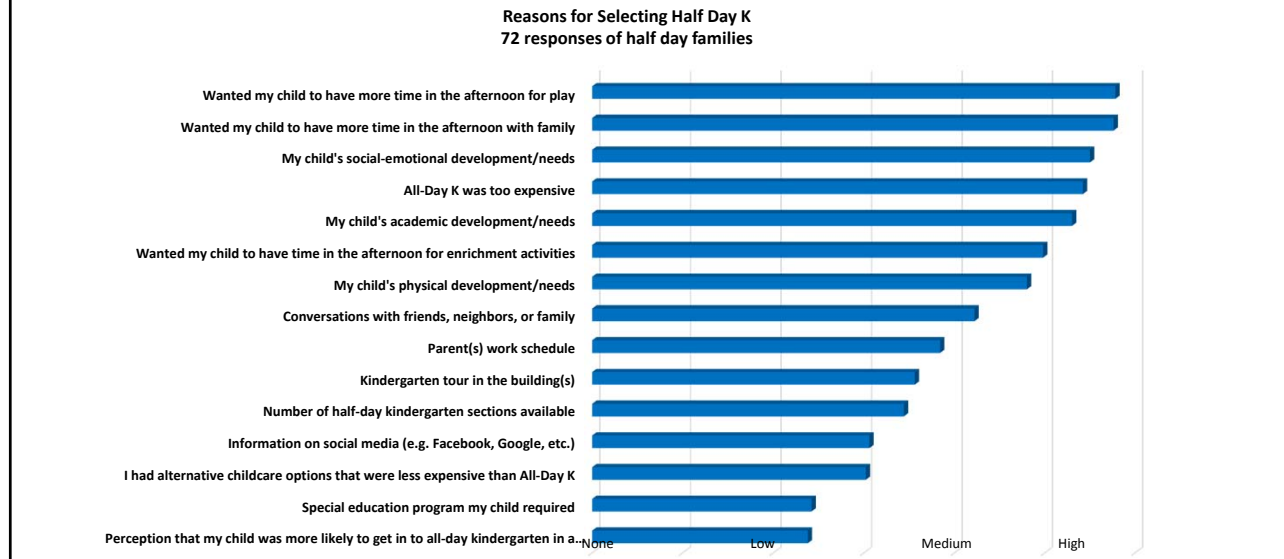
25 Prefer All Day K

- Of 306 Kindergarten Families, 281 (92%) prefer All Day K

Parent Feedback: Rate the degree to which each of the factors below influenced your preference for All-Day Kindergarten



Rate the degree to which each of the factors below influenced your preference for Half-Day Kindergarten



All Day K Across Massachusetts

- About 300 Districts have Tuition-Free All Day K (87%)
- About 45 Districts Have All Day K with Tuition (13%)
- 96% of Massachusetts Students Attend All Day Kindergarten

AB All Day K Budget

All Day K FY20 Budget Estimates With Actual Enrollment and Hybrid K's		
FY19 starting Balance		\$346,157
FY20 Projected Revenue		
	Actual # Students	
Blanchard (2 ADK)	35	\$157,500
Conant (3 Hybrid)	44	\$198,000
Douglas (3 Hybrid)	43	\$193,500
Gates 2 Hybrid)	26	\$117,000
McT (3 Hybrid)	45	\$202,500
Merriam (3 Hybrid)	47	\$211,500
Estimated Revenue	240	\$1,080,000
	Scholarships/Services Total	
Scholarships	22 Full and Partial	\$88,020
Projected revenue		\$991,980
Total Projected Expenses		\$1,079,490
FY20 Projected Profit/Loss		-\$87,510
Projected Fund Balance June 2019		\$258,647

All Day Kindergarten

- Moving to all day is estimated to cost \$1 million dollars
- Considering possible phasing in of funding
- Two possible methods: Reduce tuition over 3-4 years and/or supplement with E&D reserves.
- Full implementation would add 1% to the budget.
- Student Opportunity Act – Chapter 70 could be increased to cover the cost of ADK, but it is likely to take 4-6 years.

Recommendation

- Reduce All Day K tuition from \$4,500 to \$3,750 for September 2020
Cost = \$180,000 Fund from E & D
- Reduce All Day K tuition from \$3,750 to \$3,000 for September 2021
Cost = \$360,000 Fund from combination E&D and Budget
- Analyze Student Opportunity Act and AB's Chapter 70 Hold Harmless to see when ADK might be funded through Chapter 70 Aid
- Either continue to step the tuition down and/or move to tuition-free All Day K in year 3, 4 or 5 depending on state aid and budgetary impacts.

Recommended Funding Model

	Tuition	Reduced Revenue	Budget Increase	Use of ADK Fund	Use of E&D	Student Opportunity Act
FY20 (Hybrids)	\$4,500					
FY21	\$3,750	\$180,000			\$180,000	
FY22	\$3,000	\$360,000			\$360,000	
FY23	\$2,250 or Free	\$540,000				TBD
FY24	\$1,500 or Free					TBD

Curriculum

In the transitional years before we implement tuition-free All Day K:

- Rather than limit all classrooms to a half-day curriculum, move towards a full day curriculum
- Continue to offer scholarships for families in need
- Some specials would need to be scheduled in the afternoons
- Reduce tuition over time

Next Steps

- School Committee provide feedback November 21, 2019
- Budget Presentation December 5, 2019
- School Committee consider implementing over multiple years
- School Committee Decision for FY21 ADK on December 19, 2019
- Kindergarten Parents' night January 7, 2020

1. All Day Kindergarten Research



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Deborah E. Bookis
Assistant Superintendent for Teaching and Learning

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TO: Peter Light, Superintendent
FROM: Deborah Bookis, Assistant Superintendent for Teaching and Learning
RE: Full-day Kindergarten Research
DATE: October 15, 2019

The research on full-day kindergarten is mixed. This is due in part to a wide variety of kindergarten programs (Vu, Han, & Buell, 2012) and to the specific focus of the individual studies.

A meta-analysis conducted by Cooper, Allen, Patall, and Dent (2010) found that the positive effect of full-day kindergarten on academic outcomes (one quarter standard deviation) at the end of kindergarten disappeared by the end of third grade. They posit explanations for the fade-out effects including that the influence (of full day kindergarten) becomes smaller and smaller as children gain experiences in academic settings and that full-day kindergarten students are less likely than half-day kindergarten students to be eligible for other support services. The meta-analysis also revealed mixed results for students' social development:

- some evidence for a positive association between full-day kindergarten and a child's confidence and ability to work with others,
- tentative evidence for a child's independence and attendance, and
- evidence for a decrease in positive attitude toward school.

Cooper et al. (2010) described two factors that could influence the effects of full-day kindergarten: program components and instructional techniques, and individual child differences. Included in the program components and instructional techniques are 11 characteristics of effective kindergarten programs: projects that integrate new learning with past experiences; use of mixed groupings; unhurried setting; firsthand experiences; informal interactions; an emphasis on language development and pre-literacy skills; sharing information with families; balance of individual, small and larger group instruction, assessing progress through close observation, and developing students' social skills. Individual child differences include child readiness, separation anxiety, and prior socialization.

Since Cooper et al.'s 2010 meta-analysis and noting that most previous studies of full-day and half-day kindergarten focused on the quantity of instruction rather than the quality, Vu et al. (2012) examined "the instructional and interactional indicators of quality in full-day and part-day kindergarten classrooms to determine whether there are differences in instructional or interactional patterns between full-day and part-day kindergarten classrooms" (p. 7). They also

investigated whether the classroom quality was associated with outcome measures at the end of the kindergarten year. They found that the aspects of quality might be more relevant than the length of the day. These aspects include group size and classroom activity and adult interaction and cognitive complexity.

A very recently published study by Pelletier and Corter (2019) followed the phase in of a universal two-year play-based full-day kindergarten program in Ontario, comparing a half-day program in matched neighborhoods. The researchers followed 592 students to the end of second grade using direct learning and self-regulation measures. They found benefits on children's self-regulation, reading, writing, and number knowledge, as well as some benefits for vocabulary. Additionally, achievement test scores were available for 269 of the children at the end of third grade, which indicated that full-day kindergarten children were significantly more likely to meet local expectations for reading.

Gottfried, Sublett and Kirksey (2019) examined the achievement outcomes for students with disabilities in full and part-day kindergarten programs. Overall they found that students with disabilities in full-day kindergarten had higher reading and math scores at the end of kindergarten. However, these variations were eliminated by first grade. There were no differences by disability category. The authors clearly state that future research needs to investigate the outcomes for students with disabilities (SWD) in later school years:

For example, when comparing achievement outcomes for SWDs between those who did and did not attend FDK, direct effects such as instructional time or time on task may be more likely to directly influence achievement given that a FDK program changes a child's context in that grade alone. While there were hypothesized dynamic effects of FDK influencing student achievement over time, our results suggest the FDK does not have dynamic effects on SWDs at least with regards to student achievement. That is to say, it could be that FDK does have indirect or dynamic effects over time in ways that are unrelated to achievement for SWDs. Policymakers and researchers may consider if FDK relates to other outcomes for SWDs in later years. (p. 184)

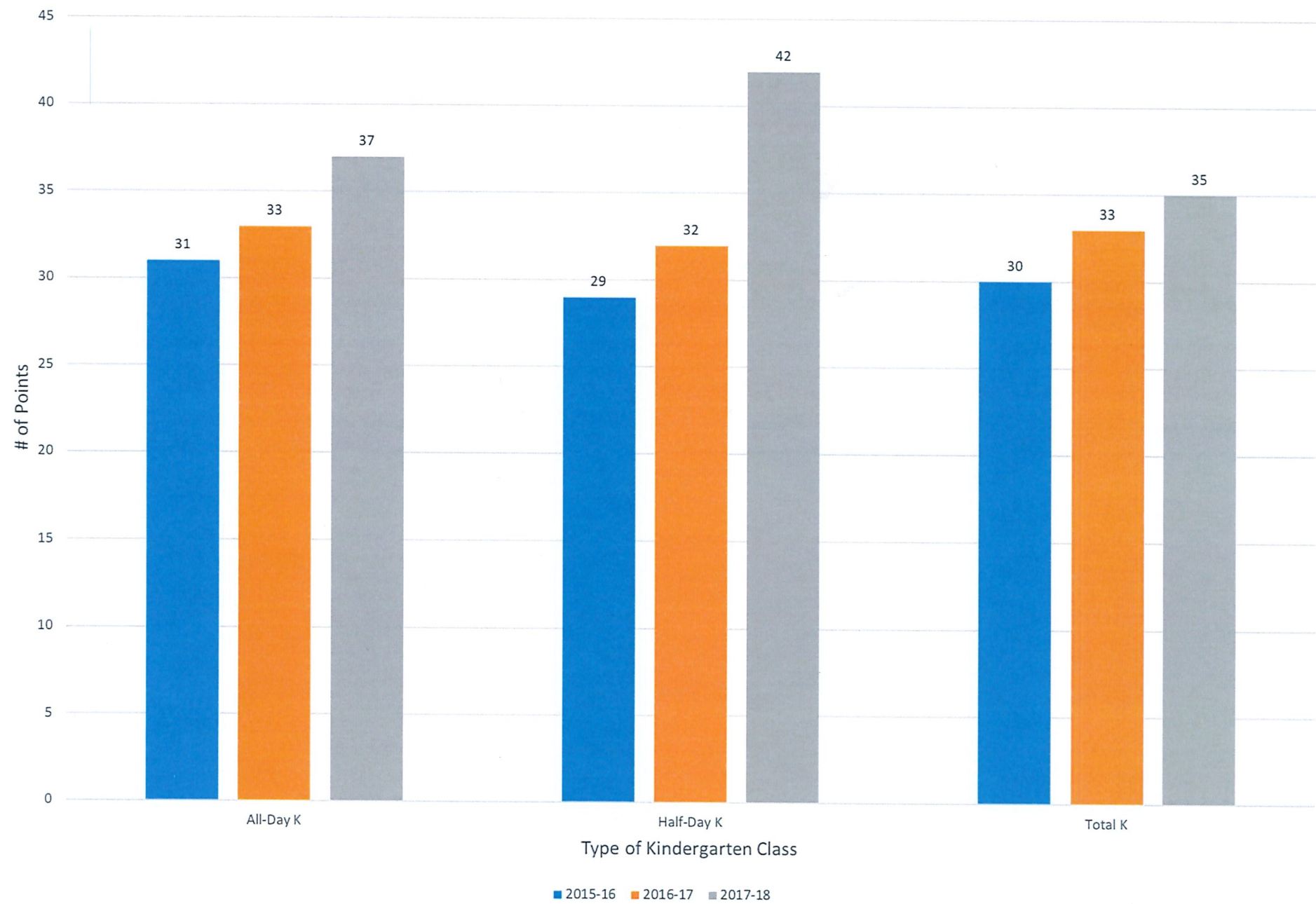
During the implementation of a full-day kindergarten program in the LA Unified School District, Cannon, Jacknowitz, and Painter (2011) examined the impact of full day programming on academic achievement, retention, and English Language fluency. Using difference-in-differences models, they did not find significant effects of full-day kindergarten on most academic outcomes and English fluency through second grade. They did, however, find that students who were English learners and attended a full day kindergarten program were 5 percentage points less likely to be retained before second grade. The researchers acknowledged that they did not test behavioral outcomes or approaches to learning (such as task persistence) that might have significance in the longer term.

References

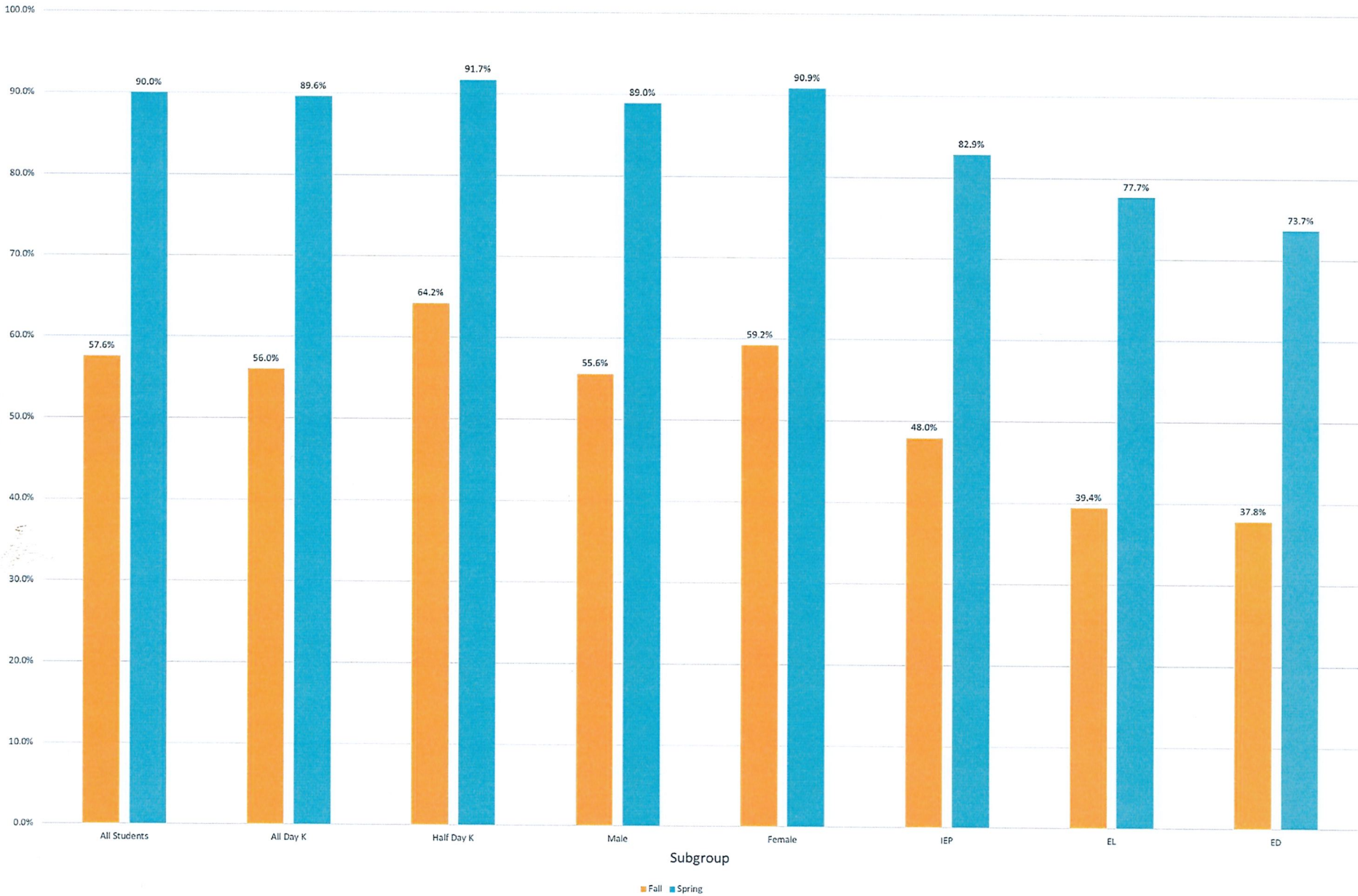
- Cannon, J. S., Jacknowitz, A., & Painter, G. (2011). The effect of attending full-day kindergarten on English learner students. *Journal of Policy Analysis & Management*, 30, 287-309.
- Cooper, H., Allen, A. B., Patall, E. A., & Dent, A. L. (2010). Effects of full-day kindergarten on academic achievement and social development. *Review of Educational Research*, 80, 34-70.
- Gottfried, M. A., Sublett, C., & Kirksey, J. J. (2019). Students with disabilities attending full-day versus part-day kindergarten: Short- and long-term effects on achievement. *Early Childhood Research Quarterly*, 49, 175-187.
- Pelletier, P. J., & Corter, J. E. (2019). A longitudinal comparison of learning outcomes in full-day and half-day kindergarten. *Journal of Educational Research*, 112, 192-210
- Vu, J. A., Han, M., & Buell, M. J. (2012). Examining the quality of part-day and full-day kindergartens in looking at children's academic outcomes. *Asia-Pacific Journal of Research in Early Childhood Education*, 6, 1-27.

2. Acton-Boxborough Kindergarten Literacy Data

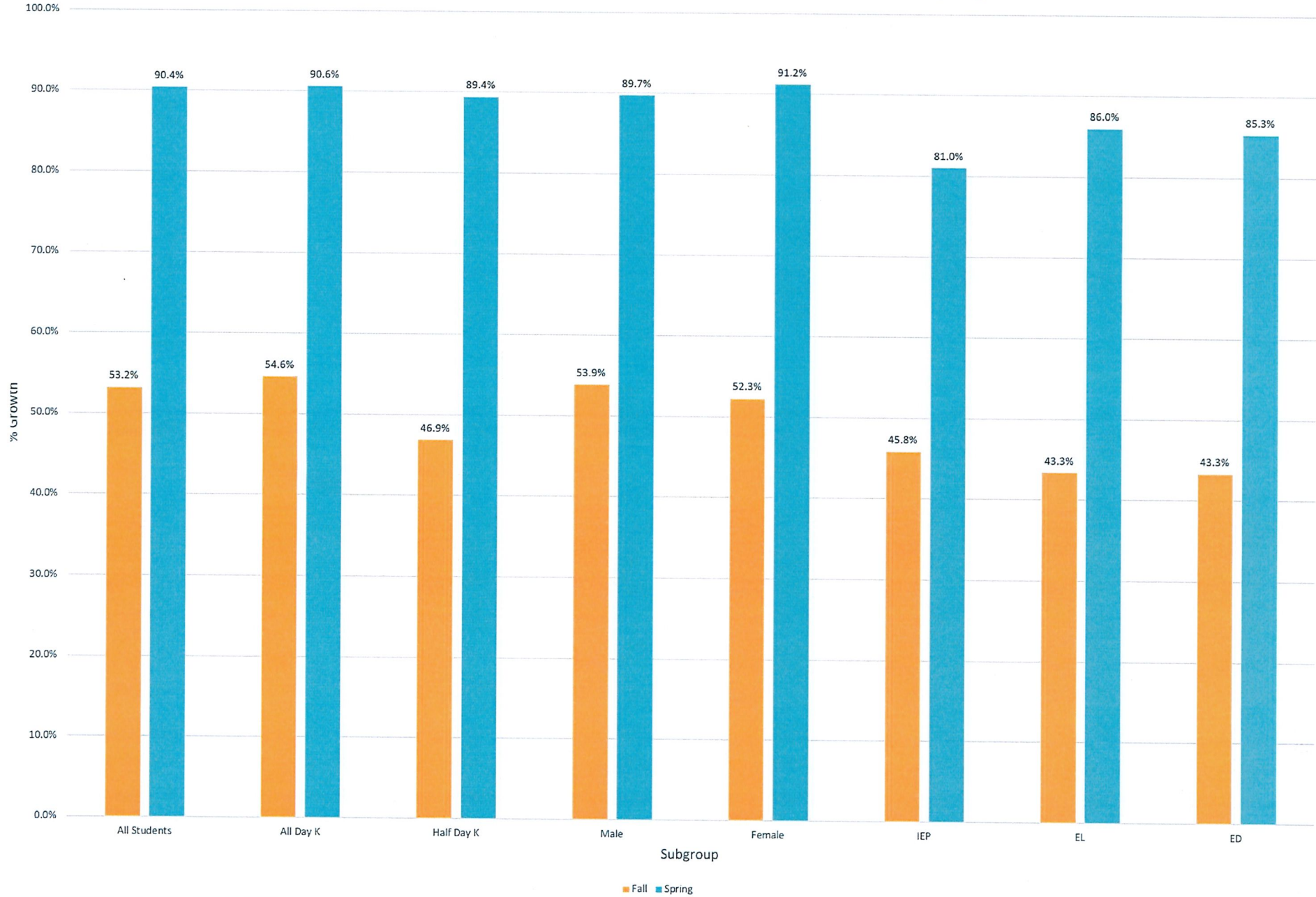
Kindergarten Literacy Assessment - Average Percentage Point Increases by Type of Kindergarten



2016-17 Kindergarten Literacy Assessment Growth from Fall to Spring



2017-2018 Kindergarten Literacy Assessment Growth from Fall to Spring



2015-18 Kindergarten Literacy Data Analysis

revised
11/22/19

Of the students who scored <70% on their Spring Kindergarten Literacy Assessment...

	2015-16 (n=286)	2015-16 (n=291)	2015-16 (n=267)
% of Students Scoring <70%	3% (9 students)	9% (26 students)	6% (16 students)
Were Enrolled in Half-Day Kindergarten	65% (43% of total K population)	20% (24% of total K population)	26% (34% of total K population)
Were Enrolled in Full-Day Kindergarten	35% (57% of total K population)	80% (76% of total K population)	73% (66% of total K population)
Had IEPs at K entrance	38% (16% of PK-12 population, 3.8% K)	12% (16% of PK-12 population, 3.8% K)	20% (16% of PK-12 population, 3.8% K)
Have IEPs Today (2018-19)	50% (16% of PK-12 population, 3.8% K)	40% (16% of PK-12 population, 3.8% K)	53% (16% of PK-12 population, 3.8% K)
Were ELs and/or had an IEP	56%	63%	40%
Were English Learners	22% (18% of total K population)	38% (12% of total K population)	20% (16% of total K population)
Were Economically Disadvantaged	31% (8% of total K population)	42% (10% of total K population)	20% (10% of total K population)
Were White	70% (60% of total K population)	54% (62% of total K population)	60% (51% of total K population)
Were Hispanic	10% (4% of total K population)	29% (6% of total K population)	20% (7% of total K population)
Were Black	10% (2% of total K population)	4% (1% of total K population)	0% (1.5% of total K population)
Were Asian	3% (29% of total K population)	8% (24% of total K population)	0% (32% of total K population)
Were Multi-race	3% (4% of total K population)	4% (6% of total K population)	20% (9% of total K population)

3. Feedback from Kindergarten Teachers

About All Day Kindergarten and Half Day Kindergarten

Q1 Please list the top three benefits of each of the following Kindergarten options:

Answered: 15 Skipped: 0

ANSWER CHOICES	RESPONSES	
All Day K	100.00%	15
Half Day K	100.00%	15
Hybrid	93.33%	14

#	ALL DAY K	DATE
1	1. more relaxed feel to schedule for students and children, while working and playing, due to not having a hard-and-fast stop to day just before Lunch Time/Dismissal 2. more time to work with students in PM who may have had difficulty with a concept during lesson in AM, before engaging in enrichment time (another Choice Time or Nature Walk, etc.) in PM 3. more flexibility in schedule to allow for certain parts of the day to wait until PM to do (i.e., learning about our Star Student of the Week or having Show and Share occur after lunchtime/before Rest Time, so that it didn't feel as rushed to fit these things into the morning, when academics must take priority, though these things ARE a developmental priority	11/14/2019 3:14 AM
2	More time to socialize with classmate and social emotional learning/reduces financial burden on some families.	11/13/2019 8:32 PM
3	Schedule flexibility, specials in the afternoon, all students participate in all learning experiences	11/13/2019 6:05 PM
4	time for play, practice and intervention and PLAY	11/13/2019 3:43 PM
5	Provides a quality, balanced program for children who would be in full-time care anyway, and are physically and emotionally ready for a full-day of school. Some argue that full-day K provides a more relaxed (slower pace) than half-day kindergarten. This is simply absurd if we are employing qualified early childhood teachers. Half-day students are in school for less time each day but do not complete activities at a different pace. Half-day teachers are NOT trying to fit a full-day program into the morning. A half-day program is sufficient time to learn necessary academic and emotional skills and adequate time for socialization needed for this age group. Many parents prefer the full-day program because it saves them money for child-care. This is a benefit to PARENTS, not CHILDREN.	11/12/2019 3:06 PM
6	The opportunity to teach full curriculum with time to take advantage of on the spot "teachable moments". Time to extend learning through integrated projects and apply academic learning goals in structured and unstructured play situations(very important for STEAM activities and social learning).Flexibility in scheduling to allow for "push in" or "pull out" regular ed or spec ed support services without disrupting a child's ability to be present during all direct teaching of new skills.	11/12/2019 2:59 PM
7	Same academic/social exposure to all	11/12/2019 11:15 AM
8	less transitions, prepared All-Day experiences, building stamina for All-Day schedule	11/12/2019 9:43 AM
9	Prepared for first grade (go to the cafeteria, stamina), less transitions and more time, good for students who are ready	11/12/2019 9:42 AM
10	students feel part of the whole school community, knowledge of cafe procedures, less transitions,	11/12/2019 9:42 AM
11	More time for students to learn academics, easier transition to first grade, and more time for social skills.	11/11/2019 9:27 AM
12	More time to play, more opportunities to focus on individual needs, less stress covering "standards"	11/10/2019 6:28 PM
13	More time for in class curriculum and opportunities to extend learning, helps children to build tolerance to a longer schedule which they will have in first grade, scheduling in general is more flexible	11/9/2019 9:43 AM
14	All students receive access to the exact same curriculum, have the same amount of time to practice new skills, develop friendships and social emotional skills, feel fully part of their classroom community and receive support and connection from their teachers.	11/8/2019 5:02 PM
15	All students have access to the same curriculum, social learning and learning opportunities.	11/8/2019 4:46 PM
#	HALF DAY K	DATE
1	1. parents get to spend the remaining half the day with their children, and vice-versa 2. all academics occur during first half of the day 3. developmentally, if the rigors of what is now expected, academically, were not an issue, then a half-day program seems appropriate for what many children are able to handle, stamina-wise	11/14/2019 3:14 AM
2	The amount of time for children their age is appropriate.	11/13/2019 8:32 PM

3	Developmentally appropriate for some kids, more time to spend with families,m	11/13/2019 6:05 PM
4	allows children/ families to attend kindergarten and still have time at home, attend classes such as swim, art, gymnastics Many family's value that time together with their young children if they have the luxury to do that	11/13/2019 3:43 PM
5	Half-day K allows the teacher to provide the perfect balance and pacing of academic tasks and social "play" experiences because every child has the same schedule. I wonder if hybrid teachers feel compelled to "push" the academic tasks in the morning before half-day children leave, resulting in a less balanced day for half-day kids. Half-day kindergarten allows children a developmentally appropriate (more gradual) transition between preschool and first grade, providing what kindergarten was INVENTED to provide. Including this option respects ALL kinds of families – even those that have chosen a more "traditional" (more time at home with one caregiver) pre-kindergarten experience. Half-day K best meets the cognitive and emotional development of five and six-year-old children, allowing them to be introduced to the public school environment without overwhelming them or causing them emotional distress about home (or smaller setting child-care) separation for such a long day, which can negatively impact their long-term attitude towards school. Given their very short attention span, and innate need to move and direct their play, a full-day program is simply not necessary - especially at such a high cost.	11/12/2019 3:06 PM
6	Supportive for those students who are young and may not have the stamina for a longer day. **reality is however that is not always the reason why half day is chosen by families. In conversations the issue of increased cost comes into play. I do know district contacted parents but a couple of my parents did state to me that they did not feel comfortable taking a scholarship.	11/12/2019 2:59 PM
7	Parents get more time with their child	11/12/2019 11:15 AM
8	some students are not ready for All-Day, some students benefit from the shorter day due to specific needs	11/12/2019 9:43 AM
9	Some students are not ready for all-day, more time to spend in the home which is preferred by some at this young age, you get the best of students and they do not get as fatigued	11/12/2019 9:42 AM
10	some students are just not ready for a full-day (may still be napping), some families prefer to have their child home 1/2 day (may have other sibs at home), some parents do not work	11/12/2019 9:42 AM
11	All students learn academics together, all students learn social skills together, and	11/11/2019 9:27 AM
12	Appropriate for some children, allows for a smoother transition for some children, allows families to spend more time with young children which means they may get more experiences outside of school	11/10/2019 6:28 PM
13	Some children don't have the stamina for a full day schedule	11/9/2019 9:43 AM
14	Free for families who cannot afford full day	11/8/2019 5:02 PM
15	Free for families.	11/8/2019 4:46 PM
#	HYBRID	DATE
1	1. parents who wish to spend remaining half-day with children are able to do so/vice-versa 2. it causes all academics and Specials to occur in first half of day, when children are most alert 3. it causes any type of special event to need to occur in the morning, so that everyone is able to partake, which is when children are at their best, focus-wise	11/14/2019 3:14 AM
2	The parents have a choice to pick half-day or full day still.	11/13/2019 8:32 PM
3	Developmentally appropriate for some kids, families like having the option of their child staying all day	11/13/2019 6:05 PM
4	this model allows children to attend full day when and if they choose to do so.	11/13/2019 3:43 PM
5	This option allows a family to transition between a half-day to a full-day program in the spring if they feel their child is ready. A small luxury that is unique, but not necessary.	11/12/2019 3:06 PM
6	Allows families to send a child to school half day if there are not enough families at a particular school to send their child half day. It challenges me to reflect upon what are the most important concepts to teach as only have at most an hour and a half a day to teach all k curriculum.	11/12/2019 2:59 PM
7	You have a choice	11/12/2019 11:15 AM
8	provides a choice for families with regard to readiness for the length of day for their child, students get what they need, provides an opportunity for parents to add the all day schedule for their child when ready	11/12/2019 9:43 AM
9	Choices for families, smaller group in the afternoon for assessments and important small group, more students get what they need	11/12/2019 9:42 AM
10	flexibility! (great for the student who may not be ready in the fall but can join All-Day later in year)	11/12/2019 9:42 AM
11	All students start together, small class in afternoon, the students who need the social and academic skills stay half the time and then leave before lunch (these students will build stamina)	11/11/2019 9:27 AM
12	Flexible, families can opt in later	11/10/2019 6:28 PM
13	If the hybrid model can truly work as a half day and extension model it could provide an option for those interested in half day	11/9/2019 9:43 AM

Q2 Please list up to 3 challenges of each of the following Kindergarten models: All Day K

Answered: 15 Skipped: 0

ANSWER CHOICES	RESPONSES	
All Day K	80.00%	12
Half Day K	100.00%	15
Hybrid K	73.33%	11

#	ALL DAY K	DATE
1	1. For some children, a full day is a long day, especially if they attend Extended Day before and after school.	11/14/2019 3:14 AM
2	Some children are not developmentally ready for such a long day.	11/13/2019 8:32 PM
3	1. Many children this age are simply not ready to be in a public school (classroom) setting all day even with the most talented teacher who provides a developmentally appropriate program that balances academic and social/emotional development. The long school day is too much structure and stimulation for their cognitive and emotional level of development, but parents enroll them either because they believe it gives them an academic advantage, or more commonly, for child-care purposes. Rushing young children into full school days cause some children to have a negative attitude towards school. When children are required to attend full-day kindergarten programs before they are cognitively or emotionally ready to do so, they can act out both at school and home, causing problematic behavioral problems in the classroom that can lead to a "difficult" year for all students in the classroom and teachers. 2. "Universal" all-day kindergarten discriminates against families who have chosen a traditional prekindergarten experience for their child (at home with one parent or caregiver, and/or attending a preschool for partial days a few days a week.) Universal all-day K simply does not honor the diversity of our community or parental rights. 3. The tremendous cost of free all-day kindergarten can't be justified when one considers that if any academic gains are made, they do not last beyond a couple of years. Also, those funds could be put to better use in other areas that would meet significant needs and benefit students, rather than accommodating parental preferences that are often based on false assumptions that full-day kindergarten will benefit their child academically long-term.	11/12/2019 3:06 PM
4	Children may be tired at the beginning of the school year when adjusting to the all day program.	11/12/2019 2:59 PM
5	None	11/12/2019 11:15 AM
6	This can be a LONG day for some students	11/12/2019 9:43 AM
7	Sometimes it is a LONG day for some students	11/12/2019 9:42 AM
8	day may feel long for some students as they transition from preschool schedule to All-Day	11/12/2019 9:42 AM
9	Long day for all students, not all students went to preschool so for some this may be the first school experience, behaviors may occur	11/11/2019 9:27 AM
10	Some children not ready and get tired,	11/10/2019 6:28 PM
11	Can be hard for kids to build stamina for longer schedule	11/9/2019 9:43 AM
12	Expensive for families.	11/8/2019 5:02 PM
#	HALF DAY K	DATE
1	1. Given the current academic expectations of K students, a half-day model can feel very tight, in terms of what needs to fit into the day, when play is absolutely a non-negotiable part of every day. 2. All things - academics, Special Events, such as an on-site field trip or Nature Walk, need to be held in the mornings, when all students can participate in them.	11/14/2019 3:14 AM
2	Some children already come to Kindergarten with experience in a full day pre-school program, so it seems like a step back for these specific children.	11/13/2019 8:32 PM
3	Not enough time to teach curriculum	11/13/2019 6:05 PM
4	not enough time sometimes throughout the day	11/13/2019 3:43 PM
5	The biggest challenge of half-day kindergarten is the careful balance of playful and academic experiences. This is not to say it can't be done. I have been doing so successfully with very happy and academically prepared children and satisfied parents for the past four years.	11/12/2019 3:06 PM
6	Limited time with regards to teaching full curriculum. Only time to teach those skills necessary to reach targeted goals in academic areas. Limited time for choice activities and opportunities to apply the concepts learned. Challenge in scheduling all the support services some children require to access curriculum fully.	11/12/2019 2:59 PM
7	Not enough time to meet the social/academic needs	11/12/2019 11:15 AM

8	connection to the all-school community takes longer, time	11/12/2019 9:43 AM
9	Sometimes there are too many transitions	11/12/2019 9:42 AM
10	connection to the whole school community may feel different, day is rushed,	11/12/2019 9:42 AM
11	Not enough time for students to learn academics and social skills	11/11/2019 9:27 AM
12	Not enough time to cover everything, can feel rushed	11/10/2019 6:28 PM
13	With specials, snack, and recess there is limited time for core teaching, as a half day teacher scheduling was often complicated and my class would miss out on opportunities because it didn't fit with our time constraint, unable to dig deeper with curriculum and focus was on core ideas, less opportunity for play	11/9/2019 9:43 AM
14	Is not enough time for students to develop their skills and is not in line with what the majority of other MA districts offer.	11/8/2019 5:02 PM
15	Planning and implementing instructional time is challenging and students are often behind full day classes.	11/8/2019 4:46 PM
#	HYBRID K	DATE
1	1. Children who leave mid-day, especially if there are only one or two, may feel like they are missing out on the fun that the rest of the class will continue to engage in together. 2. Given that academics and all other "extras" that all children should have a chance to enjoy, such as being Star Student of the Week or having a turn to Show and Share, need to occur in the morning, it makes it hard to have as relaxed a feel to the pace of the day/things can, at times, feel tighter, given that things always come up that are unexpected in a day, and this leaves very little wiggle room for allowing for certain things to shift to the afternoon (i.e., If there is a need to be flexible, then little, yet important, things can be moved to a later time in the day. Even something, such as a Story Time, which all children look forward to, and which we try to have two of each day, can be shifted to a later time, if necessary, but if it needs to be moved to the early afternoon, then already a Hybrid K student who leaves in the AM would miss out on the story, which might be an important piece to further grasping a topic that was discussed in the AM.	11/14/2019 3:14 AM
2	The pressure to include all of the curriculum in the morning before our half-day students leave, so that they do not miss anything.	11/13/2019 8:32 PM
3	Not all children receive exact same experiences, time constraints with specials in the morning	11/13/2019 6:05 PM
4	The biggest challenge of the hybrid model is keeping the morning balanced so that both half and full-day students get a mixture of academic and free play situations. I would think there would be a temptation to have the morning be more structured, therefore possibly not giving the half-day students as many opportunities for play and socialization. It certainly can be achieved though. Full-day students may feel sad or homesick when they see the half-day children leave and they must stay. In my experience, most kindergarteners would prefer to go home midday.	11/12/2019 3:06 PM
5	Being limited to teaching new concepts at most to an hour and a half a day (No teaching new concepts in the afternoon as morning students are not present) All limitations of the half day with regard to the amount of time a teacher has to teach targeted academic goals and no real time to apply and extend that learning through exploration in a supportive environment in the afternoon. Socially impacts those students who are only in the morning with regard to practicing social skills with peers as they have little to no time to collaborate on projects/activities with peers and explore together- I have noticed it is effecting connections only morning children are making socially,***very different when all are half day and some only are half day.Two students requested strongly their desire to stay all day and just switched from half to all day. One of my English language students used to cry and refuse to get on the bus and stood and pointed to playground. She is still only half day.	11/12/2019 2:59 PM
6	Some kids feel left out and ask to stay :(11/12/2019 11:15 AM
7	It is difficult to not teach anything new in the afternoon, some of the students who leave could benefit from more intervention in the afternoon but some do not have the stamina to stay all day.	11/11/2019 9:27 AM
8	Harder to be flexible,	11/10/2019 6:28 PM
9	Hybrid requires full 45 minute special which takes more time away from teaching, scheduling is complex (especially when children with service needs need to be taken into consideration), tricky with idea that no new concepts should be taught in afternoon (makes it hard to weed out what kids will be exposed to)	11/9/2019 9:43 AM
10	Creates disparities between students on many levels.	11/8/2019 5:02 PM
11	Learning opportunities are unequal within a classroom.	11/8/2019 4:46 PM

Q3 What differences have you seen in the Social-Emotional growth of students who have been in Half Day K as compared to All Day K?

Answered: 15 Skipped: 0

#	RESPONSES	DATE
1	What I have noticed as a K teacher who has now taught half-day K, Hybrid K, and All-Day K, is that a full-day K program (now that it is so much more academically filled than in years past) allows for many children who have anxious tendencies or other special needs to feel more at ease, in terms of knowing that they can finish something later in the day, before playing during another Free Choice Time or Choice Time. I also have noticed that there is a real family feel, when children stay at school for the whole day together. There is a team feeling, there is a feeling of closeness, and there is a comfort and independence that I have noticed in children. They understand the flow of the day well, they are given multiple times throughout their every day to play, they come to really understand the flow of work/play times, and they take a certain ownership of the classroom, routines, and are protective of, and caring toward, each other in a way that feels more invested than in a half-day model, even though the children in a half-day model love each other as equally as in a full-day model. There is just a quality of closeness that I have noticed and come to love witnessing in a full-day K program. And back to what I was saying earlier, the fact that children are able to go at their own paces much more easily in a full-day K program makes for healthier social-emotional development. When I first taught K, there were so few children with anxiety, etc. Issues of focus/attention, anxiety, sensory issues, and, in our district, special needs, such as the need for an Autistic program or an ELL program, seem to have skyrocketed over the years, and having a longer day, where these children are able to either practice socializing more, or are able to sit with a teacher one-on-one more in the afternoon to work on a particular skill or to finish up something in a relaxed manner from the morning, seems to really benefit our population of K students and many K students, in general.	11/14/2019 3:14 AM
2	I did Half-Day K last year and this year I am doing Hybrid. I see a that the children who are staying longer, get more time to socialize with their peers and seem to start feeling more comfortable sooner.	11/13/2019 8:32 PM
3	More time in All Day K for play and diving into social emotional skills	11/13/2019 6:05 PM
4	I don't believe there is a significant difference in SE growth based on whether or not children attend full day or half day. Children have differences based on their individuality and age.	11/13/2019 3:43 PM
5	I have noticed that sometimes families who enroll in the half-day program do so because they know their child is emotionally or socially not ready for a full day of school, and likewise, some families choose full-day because their child is a bit advanced or "ready" for more. These decisions can be influenced by where the child's birthday falls within the school year and / or the child's previous school / child-care experiences. We must continue to value the notion that parents know their children best. In terms of growth across the year, we see children come in and leave at varying levels of social-emotional development. It is my strong belief that this varies according to INDIVIDUALS and where they are in their maturation, and is NOT influenced by whether they attend a full day of school or a half-day. We know that rates of development in all areas VARY GREATLY from one child to another during the early childhood years. It is our job to meet children where they are on the social-emotional continuum, and provide support, enriching experiences and guidance for the level they are at, NOT try to push them along by forcing them to interact with peers and teachers for a full day of school to quicken their social-emotional maturity. This can cause serious social-emotional issues.	11/12/2019 3:06 PM
6	As stated above, the children in the half day do not have the time to practice the social/emotional skills that we discuss/teach in the morning. All day children are reminded before recess, and/ or during structured and unstructured play situations the social emotional skills we are working on individually and as a class. This gives them the opportunity to practice lets say "problem solving" in an environment that naturally allows situations to occur with teachers their to help support their growth in these areas. By the end of the year I believe the all day students in comparison to the half day students are "overall" more effective with routines of the day, regulating their emotions, and problem solving with peers (using words to identify problems and come up with a solution.) **THIS varies individually of course.	11/12/2019 2:59 PM
7	This is my first year with hybrid. So far 3 out of my initial 6 have switched to all day. 2 out of my 3 half day students will need a lot of academic/social support.	11/12/2019 11:15 AM
8	It depends on the student. . . It depends on the developmental stage of the student	11/12/2019 9:43 AM
9	It truly depends upon the student. Some students can only handle a half day with 18 other children. I do not think social and emotional growth is different for All-Day and Half-Day students.	11/12/2019 9:42 AM
10	Depends on the developmental stage of the student	11/12/2019 9:42 AM
11	I was not here for Half Day K and All Day K. This is my first year as a Kindergarten teacher.	11/11/2019 9:27 AM
12	Probably best to ask grade 1	11/10/2019 6:28 PM
13	Every group of kids is different so it is hard to say this is in relation to half day versus full day	11/9/2019 9:43 AM

14	I have taught both full and half day K. In full day K, students have more time to practice working through social challenges because we are able to give them more time to play and have more time to explicitly teach them social skills. Also, the extra time creates a less rushed, more relaxed environment - students are noticeably calmer and more relaxed in this atmosphere.	11/8/2019 5:02 PM
15	Students in half-day K have less opportunities to receive instruction in social-emotional learning, as well as less opportunities to practice learned strategies in both structured and unstructured situations.	11/8/2019 4:46 PM

Q4 What differences have you seen in the Academic growth of students who have been in All Day K as compared to Half Day K?

Answered: 15 Skipped: 0

#	RESPONSES	DATE
1	I think that we teachers in Acton hold ourselves to such high standards, no matter what we are teaching (whether half-day, hybrid, or full-day K), so we will ensure that the children will get whatever they need during the time when they are in our care, but, as mentioned earlier, even when we teachers put out "sunny" vibes to our students, while teaching, we feel the constraints of the half-day to get in all that we need to teach, and while we never wish to have our students feel the worry that we might feel, as teachers, that everything will be fit into a given day, I have to wonder if they don't ever sense our worry. I don't think that I have necessarily seen huge differences in academic growth between half-day, hybrid, and full-day K students, as it depends on the children (i.e., you can have a very alert half-day student who makes the most of every moment in the day, and you can have a full-day student who needs constant reminders to focus/attend and who has trouble remembering information that we teach), and, as I said earlier, we A-B teachers will ensure that everyone gets what they need, academically, but I do feel that there has to be a benefit to giving children the gift of extra time to work on things in a quality manner, be that writing or computing or speaking in large-group settings, etc. As mentioned before, there is an atmosphere of relaxed purposefulness, for lack of a better way of putting it, in a full-day K classroom, and I think that this is beneficial to students, given how much our Kindergarten program in MA has changed, over the years.	11/14/2019 3:14 AM
2	It depends on each individual child and their background, but children who are in All Day K do get the extra exposure to a rich language environment that they may not be getting at home if they leave half-day.	11/13/2019 8:32 PM
3	There are more opportunities to review and extend curriculum topics in All day K	11/13/2019 6:05 PM
4	All day K allows for more time for children to engage in experiences that allow them to practice what is being taught.	11/13/2019 3:43 PM
5	When I review assessment data and progress across the school year, the academic growth and accomplishments seem the same between full and half-day students at my school. There is a large degree of variability with the levels they enter at. *Be careful that you don't misinterpret higher end of year scores of full-day students (if that's the case for some) as greater academic "gain", as many of them may have ENTERED at a higher academic level.	11/12/2019 3:06 PM
6	It is hard to make a comparison as each class is unique. Factors such as fall vs. summer birthdays, English language proficiency, and exposure to literacy and math foundational skills impact where you meet each student/class and the timing of the introduction of new concepts. In general I can say that the last two years (most especially last year) I was truly amazed at how strong the children's academic skills were in comparison to when I was teaching half day. All day gives the time where one can find that balance of directed academic concept instruction with creating opportunities for extended practice, and application of skills through games, exploration, and structured and unstructured play in the afternoon. This year I can see that I am not be on target with where I was last year.	11/12/2019 2:59 PM
7	It is hard to tell since it is so early but 2 out of my 3 half day students could use some afternoon support.	11/12/2019 11:15 AM
8	With the hybrid most of the academic work is done in the Morning.	11/12/2019 9:43 AM
9	We do most of our academic work in the morning. In my experience with the hybrid the students that are half day have strong academic skills so I do not see a difference.	11/12/2019 9:42 AM
10	Most of our academic work is completed in the morning. I have not seen a difference in academic growth between 1/2 & full day students.	11/12/2019 9:42 AM
11	N/A.	11/11/2019 9:27 AM
12	Same as above- my guess is no big difference	11/10/2019 6:28 PM
13	Kids will grow in either model but how in depth they are able to go is what is impacted. In full day there is more opportunity to dig deeper and do more fun extensions.	11/9/2019 9:43 AM
14	Hard to tell without looking back through old assessments. However, in full day, I have more time to do small group work, therefore able to target specific needs of students. In half day, differentiation still happens, but it is much more challenging to create deep learning opportunities.	11/8/2019 5:02 PM
15	Students in full day K have more opportunities for instruction, as well as practice and students needed additional support are available to receive support throughout the day.	11/8/2019 4:46 PM

Q5 Have you seen any equity issues for students in our previous models of Half day, All day and Hybrid Kindergarten? If yes, please give some examples.

Answered: 13 Skipped: 2

#	RESPONSES	DATE
1	I do: When I first began teaching in Acton, I taught two sessions of half-day K in a day (AM/PM), making me a full-time employee, but with double the students. My full-day K colleague, who was my mentor, was so extremely generous. She knew that I had a much smaller budget to work with but had double the students, and she would share so much of what she had with me in the way of books and puzzles and manipulatives, etc. She set such a lovely example for me as to how collegiality should work. I have always tried to pass that down to anyone who has been my protege, as I understand how challenging it can be to have much less to work with, budget-wise. Also, time-wise: I remember that my all-day K colleagues would go to places, such as the zoo, for enriching field trips, and I never had the budget or time to be able to do the same, which felt unfortunate, to me, as I really wished to provide the same types of enrichment for my students. Again, it went back to that family-oriented feel that the full-day K teachers were able to have with their classes.	11/14/2019 3:14 AM
2	In the past, yes. It is my understanding that the district tried to provide the families needing financial assistance. I also see providing a half day program for those philosophically opposed to attending a full day program as an equity issue.	11/13/2019 3:43 PM
3	I don't see any equity issues across the three models. However, I think checking in with families who chose half day last year to be sure it was not because of finances was one reasonable way to ensure more equity. Even though I do not believe any student NEEDS full-day kindergarten, I think increasing the scholarship program for students who are not going ONLY because of economics is a more reasonable way to make things equitable without costing the system so much money that will likely not show big returns over time. Over the past four years, I have had a handful of students who have not had ANY previous school experience. In my opinion, it would be much more beneficial to spend money to make sure each child has SOME (a few mornings) of preschool before entering kindergarten, rather than providing a full day of kindergarten for such young children when it is not making any substantial long-term gains, and often forcing young children to "adapt" to a classroom setting too soon.	11/12/2019 3:06 PM
4	As stated above, I know the district went to the trouble to contact all families to ask if the cost of all day was a deterrent to signing up for all day. As it happens during very recent conversations a couple of parents did bring up that going all day would give a cost and that they made a decision not to put their money towards all day tuition. It is an assumption that I am making but it might have been uncomfortable for some parents to state that they needed a scholarship. The "need" part can be hard to define and it might be that some families were uncomfortable accepting that. Already only a few months in to the year I can see that the half day children are less automatic with applying some of the skills recently taught in comparison to my students who stay all day. They have the skills but takes them a little longer to do the work and are less certain of them. I also have two students who are English language learners level one who leave half day. I have one english language learner at level one in the afternoon. The child in the afternoon is clearly using significantly more english than her other two peers who leave at lunch and is moving ahead in accuracy in her academic work. I truly believe that I would be seeing more progress with my morning ell students if they were here all day.	11/12/2019 2:59 PM
5	It was interesting that all but one student who was registered for half day was living in an apartment in town. All other students were living in houses. One student asks to stay all day and does not want to go home.	11/12/2019 11:15 AM
6	No	11/12/2019 9:43 AM
7	No	11/12/2019 9:42 AM
8	No. We invite our morning friends to attend all school events.	11/12/2019 9:42 AM
9	I feel that all of the hybrid students would benefit from staying all day. They need more social and academic practice.	11/11/2019 9:27 AM
10	Not really-all kids get what they need	11/10/2019 6:28 PM
11	Yes, not being able to participate in activities because of schedule conflicts.	11/9/2019 9:43 AM
12	1. Time and exposure to curriculum - half day students (whether or not they are in a hybrid class) do not have the same amount of access to resources, teaching, and practice. 2. In both half day and hybrid models, families have expressed that they did not opt for full day because of the cost. 3. Language: a disproportionate number of half day kindergarteners in the hybrid model are English language learners. 3. Inclusion - students who leave the room for any type of special ed services miss things in the classroom. If they are half day students, they miss out on that much more time to be with their classes.	11/8/2019 5:02 PM

13

A hybrid class has unequal opportunities for learning, social interactions and social growth for students who are not full day.

11/8/2019 4:46 PM

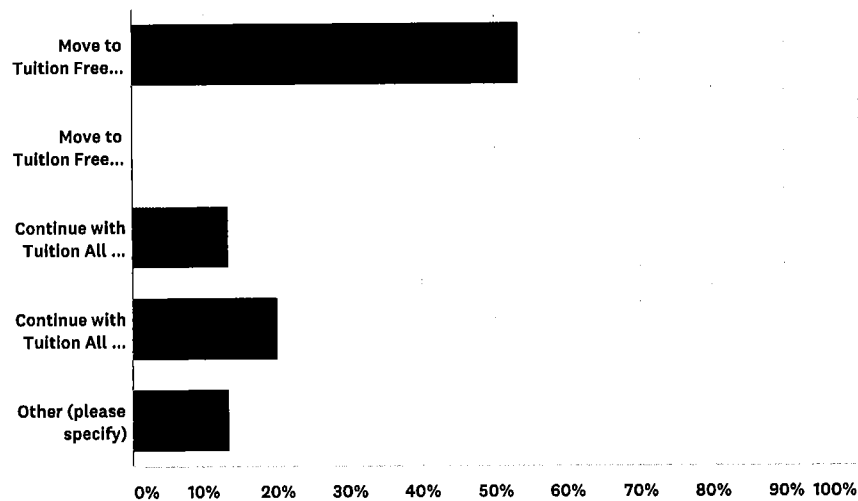
Q6 If the district moves to tuition-free All Day Kindergarten for all students, What curricular/instructional aspects would you like to work on to be ready for an all day model?

Answered: 15 Skipped: 0

#	RESPONSES	DATE
1	If we were to all move to an all-day K model district-wide, then I think that it would be very beneficial for us to meet as an entire district, just as we did, when we moved to the hybrid model, so that we could all collaborate, share, ask questions of each other, regarding how to structure the day or how/when to best fit in academics and other important aspects of the K day, etc. (most importantly, indoor and outdoor play multiple times a day), since some teachers have never taught all-day K before. Also, there may be certain trainings that some schools with ADK have received that others have not, curriculum-wise, that may benefit all, and this would be good to discuss/consider as an entire district.	11/14/2019 3:14 AM
2	Meeting as a grade level across the district would be important and helpful, just like when we met as a K group before the Hybrid model began.	11/13/2019 8:32 PM
3	Social Emotional Learning	11/13/2019 6:05 PM
4	Continue to value the importance of play	11/13/2019 3:43 PM
5	The all-day classrooms at my school offer terrific, enriching programs for students who are ready for a full day of school. I don't believe there is any additional work / training needed. I know the tuition paid for the program helps support the enriching program. I would be concerned if we make full-day kindergarten free that it could impact many of the "extra" enriching activities provided because the additional budget will not be available to teachers planning the program.	11/12/2019 3:06 PM
6	I am ready for the all day model and prefer it to the half day model.	11/12/2019 2:59 PM
7	I would go back to my previous all-day model which was very successful.	11/12/2019 11:15 AM
8	Choice and free play would be a crucial experience for all Kindergarteners.	11/12/2019 9:43 AM
9	Free play is an expectation, more recess and enrichment activities.	11/12/2019 9:42 AM
10	opportunity for a schedule which will include more play, 2 recess times, additional enrichment activities	11/12/2019 9:42 AM
11	I think this would allow more time to incorporate all the curriculum that is asked. It can be divided between morning and afternoon. Right now, we only have a short amount of time in the morning to teach them all the curriculum.	11/11/2019 9:27 AM
12	Not sure	11/10/2019 6:28 PM
13	Ways to amp up choice time play. Making sure all schools have a rest time.	11/9/2019 9:43 AM
14	I think as educators we feel very ready for this model. I would like to work with my kindergarten colleagues on ensuring that full day leaves time for both academic and social emotional instruction.	11/8/2019 5:02 PM
15	Planning & creating a schedule that allows for academic instruction, social emotional learning, and explorative opportunities/play in the classroom.	11/8/2019 4:46 PM

Q7 Which of the following options would you prefer?

Answered: 15 Skipped: 0



ANSWER CHOICES

RESPONSES

Move to Tuition Free All Day Kindergarten as soon as possible	53.33%	8
Move to Tuition Free All Day Kindergarten in 2-3 years	0.00%	0
Continue with Tuition All Day K classrooms and Half Day Classrooms in each school	13.33%	2
Continue with Tuition All Day K and provide Hybrid Classrooms in each school to accommodate all requests	20.00%	3
Other (please specify)	13.33%	2
TOTAL		15

#	OTHER (PLEASE SPECIFY)	DATE
1	What would Tuition-Free ADK mean, in terms of what we were already enjoying/experiencing, as ADK teachers of A-B? I absolutely loved how ADK felt, while teaching it here, and I would love to return to this model, since I felt that it truly benefitted all of my students to experience the flow of the ADK day, but I don't know if we would be losing anything, when we call it tuition-free. I love the idea of not making parents pay for K, but does this mean that we would feel a great constraint, in terms of the types of materials/manipulatives/enrichment programs that we would be able to offer our students? If that is the case, then I would really need more time to consider what I feel is my preference. I also love that parents are able to choose for their children what is best and what feels right, by offering a half-day/full-day K in each school, but I truly feel for my K colleagues who teach half-day, as there is simply so much to fit into a half-day, these days, which makes things feel tight and worrisome for the teacher. No teacher ever wishes to allow any student to slip through the cracks, as they say, and no one will allow for this at A-B, which means that the teachers might feel unduly stressed to make it all fit into a half-day model. I feel that, if a tuition-free ADK model could mean that all students could learn and enjoy ADK in the same manner in which they always have here, then this is what I would ultimately opt for. I guess that I still have questions about what tuition-free ADK actually means.	11/14/2019 3:14 AM
2	I honestly don't know. I'd like for families to have an option for 1/2 day... not sure about the tuition piece. I know the extra money helps fund the classrooms, but I'd hate for money to drive decisions...	11/10/2019 6:28 PM

Q8 Do you have any other feedback or suggestions related to this decision?

Answered: 10 Skipped: 5

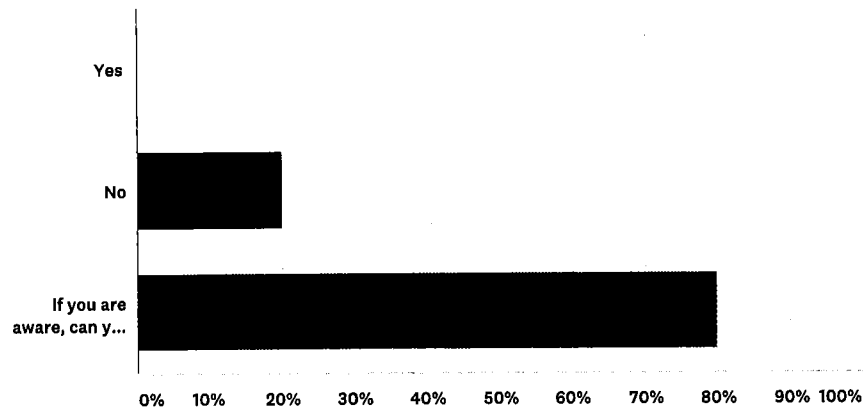
#	RESPONSES	DATE
1	<p>I thank you so very much for wishing to hear from us K teachers as to what we have noticed/feel. It is a privilege to work in this district and always has been, and my only wish is for K to continue to feel like the developmentally appropriate place for young children that it is. Considering how much screen time children seem to get these days, the idea of remaining social, playing face-to-face, playing in the fresh air, playing and learning social skills, all the while, and learning/being stimulated with actual human interaction during a full day of Kindergarten is reassuring. It is not to say that children in half-day programs would spend their entire afternoons on electronic devices, as I do not think at all that this is the case, but at school, we know for certain that the children would be spending quality time using/honing their fine motor and gross motor skills, socializing, and growing their brains, as we like to say, in terms of encouraging growth mindset in children. Thank you very much again for wishing to hear our voices as K teachers. This is so much a part of why I have loved being an A-B teacher: We are valued by our Administrators, and this feels family-oriented and so very collegial. :)</p>	11/14/2019 3:14 AM
2	<p>I am passionate about this issue, and the preservation of early childhood. I know my opinions are unpopular, but feel that as a mom who has experienced the negative consequences of "forced full-day kindergarten" and as a life-long early childhood professional, I need to speak out strongly to push back against society's desire to rationalize that full-day kindergarten benefits students when in most cases it is only benefiting the convenience and finances of parents, at the expense of what is truly best (academically and emotionally) for five and six-year-old children, and doing so at the cost of the school system's budget. When you offer free full-day kindergarten it suggests that is what is considered best by the educational community and encourages families who would have otherwise let their child adjust more gradually to public school, take advantage of free childcare, sometimes adversely affecting the child's emotional development and life-long attitude towards school. The research that seems to show (short-term) academic benefits of full-day kindergarten does not include a measure for the social-emotional effects on children. There is not a way to illustrate or measure accurately the social and behavioral stressors put on youngsters when they are forced to adhere to "school conduct" and structure for a day much too long for their attention span or maturity level. The school setting no matter how playful or loving has a different "feel" and different expectations that a child-care or home setting just by the very nature of being school. Think about the feeling you may have when reading an article or professional book in your office with colleagues as compared to reading that same material at home on your couch or even in bed. Do your body and mind feel a little different? More relaxed, comfortable and at ease? We don't NEED kindergarteners "at work" for a full day. Some families may decide that is best for their child, but it is not required at such a high price both financially and emotionally. SOME POSSIBLE ALTERNATIVES / SUGGESTIONS / QUESTIONS/ THOUGHTS I appreciate the fact that society is changing and many families have both parents working full-time and would like full day kindergarten to be free because their child would be in daycare anyway. However, please keep in mind that even though people look at kindergarten as the new first grade, the brain development and physical and cognitive needs of a five year old is not any different than five year olds of the past. Young children do not NEED to be in school all day. One possibility - Increase the scholarship budget for full-day K so that economically disadvantaged families can still have access if they feel it is the best choice for their child. Another idea - Slightly increase the length of the free half-day program (maybe 12:30 dismissal – increasing by 40 minutes per day) to make more "equitable", while still allowing families the half-day option of children eating lunch, napping and engaging in self-directed play at home or less structured child-care setting. This also is less costly to implement and does not impact the quality and resources of the all-day program. Offer free half-day preschool to financially qualifying families instead of free all-day kindergarten. Did you send a parent survey to half-day parents from a few years past to get an adequate sampling of parental opinions? I would love to talk more with the administration or the school committee about my experiences and opinions if you so desire. Thank you for taking the time to ask teachers and parents about their opinions.</p>	11/12/2019 3:06 PM
3	<p>I have had the privilege of teaching half day, all day, and hybrid kindergarten in the district. I strongly believe that we have reached a point where considering what our curriculum goals are, knowledge about the experiences that help support children to be the most resilient and curious learners, and equal access for all that all day kindergarten for all students should be a step the district makes in the near future. All day kindergarten is the only option that allows teaching of the full academic curriculum in a way that is unhurried and allows for truly "digging deep" into learning. The day is unhurried, flexible, and allows for student choice during projects, and structured and unstructured play. There is time for extension of ideas and concepts that are critical for success in transitioning to first grade. All day also allows for ease of accessing academic, language, and or emotional supports for those targeted students who need these services to fully access the kindergarten curriculum.</p>	11/12/2019 2:59 PM
4	<p>I do like the idea of giving parents a choice but I do believe it is most equitable to have tuition-free kindergarten.</p>	11/12/2019 11:15 AM

5	The hybrid seems to be the best of both worlds--providing family choice for their own child and providing the opportunity to consider that particular child's developmental stage and needs and the opportunity to add this to their child's schedule as he/she is ready.	11/12/2019 9:43 AM
6	I think that the hybrid model is the best option for the social and emotional well-being of the students. It gives families the option to choose what is best for them.	11/12/2019 9:42 AM
7	I love the Hybrid model. It gives all our families the flexibility to do what is best for their child.	11/12/2019 9:42 AM
8	I have enjoyed the hybrid Kindergarten and I think that all students could benefit from All Day Kindergarten.	11/11/2019 9:27 AM
9	I truly feel that an all day model prepares students for what is inevitable (a full day schedule). As a parent of young kids,however, I can empathize with wanting to spend more time with my kids. If there is truly a desire to keep half day I think the second best option would be to offer half day at specific schools only. This could be determined by seeing which schools have had the highest number of requests for the half day model.	11/9/2019 9:43 AM
10	I am really excited to hear that tuition-free all day K is on the horizon. I feel that this change is overdue, and I look forward to being able to our district being able to provide it.	11/8/2019 5:02 PM

4. Feedback from First Grade Teachers About All Day Kindergarten and Half Day Kindergarten

Q1 Are you generally aware of whether your students attended All Day K or Half Day K?

Answered: 10 Skipped: 0



ANSWER CHOICES

RESPONSES

Yes	0.00%	0
No	20.00%	2
If you are aware, can you describe how you know?	80.00%	8
TOTAL		10

#	IF YOU ARE AWARE, CAN YOU DESCRIBE HOW YOU KNOW?	DATE
1	some half day students take longer to adjust at the beginning of the year	11/13/2019 3:49 PM
2	I can tell in the beginning of the year because of student stamina. Students who have been in half day K find it harder to transition to a full day. I also found that students in half day K didn't come in with the same writing knowledge as full day K. A lot of students in half day K still wrote in all uppercase letters.	11/13/2019 3:39 PM
3	From class lists and talking to K teachers.	11/13/2019 3:19 PM
4	Yes, I am aware. It is very apparent in most cases. All Day K students usually have much higher stamina. They are more used to the length of the school day and academic demands.	11/11/2019 7:46 AM
5	In the beginning of the year the children who attended the half day K program have a difficult time focusing in the afternoons. It takes them a while to build endurance and be able to be "present" for a full day of learning.	11/9/2019 3:25 PM
6	from receiving teachers records	11/8/2019 5:14 PM
7	You can tell that they have been in ADK , they have more endurance	11/8/2019 5:08 PM
8	They generally have a higher endurance for the length of a full school day.	11/8/2019 4:55 PM

Q2 Please list the top three benefits you have seen in students who have attended each of the following Kindergarten options:

Answered: 10 Skipped: 0

ANSWER CHOICES	RESPONSES	
All Day K	100.00%	10
Half Day K	60.00%	6

#	ALL DAY K	DATE
1	More time for centers/play, a more relaxed pace of the day, building stamina for a full day of school	11/13/2019 4:48 PM
2	time to go deep with curriculum, more time for social emotional growth,	11/13/2019 3:49 PM
3	Higher stamina, more writing knowledge, more social emotional knowledge (i.e. sharing, problem solving, etc)	11/13/2019 3:39 PM
4	Less tired. Ready to learn. Have many early learning skills.	11/13/2019 3:19 PM
5	more ready for the demands of school day in first grade, better able to maintain stamina for afternoons, more prepared for less play time in 1st	11/11/2019 7:46 AM
6	Stamina, comfort level in the building,	11/10/2019 10:24 AM
7	More time to play in school with same, age peers. More opportunities for rich curriculum experiences. More exposure to literacy in general.	11/9/2019 3:25 PM
8	more ready for full day in grade one, sometimes social skills more developed	11/8/2019 5:14 PM
9	Able to withstand the transition of a six hour day, able to sit longer and attend, able to follow routines	11/8/2019 5:08 PM
10	Endurance, more practice with social skills, more practice with independence	11/8/2019 4:55 PM
#	HALF DAY K	DATE
1	Time with family for half of the day, it's a good option for children who may not be ready for a full day of school	11/13/2019 4:48 PM
2	parent choice, time in afternoon with family and/or other activities	11/13/2019 3:49 PM
3	better listening skills, more respect towards teachers,	11/13/2019 3:39 PM
4	eager and excited.	11/13/2019 3:19 PM
5	potentially more free time with family and outdoors time to play (this is unknown)	11/11/2019 7:46 AM
6	I don't have a top three but I do wonder if there are students who need a more gradual transition from prek.	11/8/2019 4:55 PM

Q3 Please list up to three challenges you have seen in students who have attended each of the following Kindergarten models: All Day K

Answered: 7 Skipped: 3

ANSWER CHOICES	RESPONSES	
All Day K	57.14%	4
Half Day K	100.00%	7
Hybrid K	57.14%	4

#	ALL DAY K	DATE
1	less respect towards teachers	11/13/2019 3:39 PM
2	May have some learning or social emotional challenges we don't know about yet	11/13/2019 3:19 PM
3	no concerns	11/11/2019 7:46 AM
4	It's a long day in the early months of Kindergarten for five year olds. Ideally they should all attend school until about 1:00 during the months of September and October, then transition to a full day.	11/9/2019 3:25 PM
#	HALF DAY K	DATE
1	not enough time to teach curriculum, inequity with families who can't afford full day,	11/13/2019 3:49 PM
2	lower stamina, less academic skills	11/13/2019 3:39 PM
3	May not have early literacy or math skills , more tired, not used to so many transitions	11/13/2019 3:19 PM
4	stamina, exposure to school, academic readiness	11/11/2019 7:46 AM
5	Too quick. No time for play and free exploration.	11/10/2019 10:24 AM
6	The day is short and rushed. There is not enough time for academics or unstructured play.	11/9/2019 3:25 PM
7	Not able to withstand a 6 hour day	11/8/2019 5:08 PM
#	HYBRID K	DATE
1	I don't have experience with kids coming from Hybrid K	11/13/2019 3:39 PM
2	the experiences of the same class is different- impossible not to have different experiences if some students are gone for part of the day	11/11/2019 7:46 AM
3	Confusion. Less part of the group.	11/10/2019 10:24 AM
4	Teachers still feel pressure to get "everything done" in the early part of the day so that the children who are leaving early still get what they need.	11/9/2019 3:25 PM

Q4 What differences have you seen in the Social-Emotional growth of students who have been in Half Day K as compared to All Day K?

Answered: 8 Skipped: 2

#	RESPONSES	DATE
1	I don't see differences between all day compared to half day	11/13/2019 3:49 PM
2	I think full day Kindergarteners learn more social emotional growth because they have more opportunity with other students to practice these skills. They have more time to practice sharing, problem solving, how to cope with emotions at school, etc. I do think that half day K students get some great skills at home with their parents on the other hand and I have found at least this year that the students who came from half day K are more kind and respectful.	11/13/2019 3:39 PM
3	None really.	11/13/2019 3:19 PM
4	Half Day K kids often act much younger than their counterparts. They have had less time in a formal school setting, so they struggle with school expectations, stamina, and transitions. Because their time in school is so limited, they are sometimes not identified as students of need. They are less likely to be referred to CST, or given counseling services in some cases. They need more adjustment time to settle into the school environment.	11/11/2019 7:46 AM
5	With All Day K there are more opportunities for play and interaction with peers, therefore these children are sometimes more ready to interact appropriately with their first grade peers.	11/9/2019 3:25 PM
6	Depends on the child, but I think it can be a real benefit for children to get more social interaction in all day K	11/8/2019 5:14 PM
7	Tolerance, sharing	11/8/2019 5:08 PM
8	They generally seem more comfortable with peers and often have more developed friendships.	11/8/2019 4:55 PM

Q5 What differences have you seen in the Academic growth of students who have been in All Day K as compared to Half Day K?

Answered: 9 Skipped: 1

#	RESPONSES	DATE
1	I don't see differences between all day compared to half day	11/13/2019 3:49 PM
2	The majority of students who are in full day K seem to have more polished skills than students from half day K. I have seen this especially in writing. Students from full day K are more able to write idependently and correctly structure sentences with uppercase and lowercase letters. Students in half day K have writing skills but most aren't as strong as full day K students.	11/13/2019 3:39 PM
3	A mix. Some are at or above average entering 1st a few are behind academically	11/13/2019 3:19 PM
4	more academic and behavioral readiness	11/11/2019 7:46 AM
5	The have lass stamina and grit.	11/10/2019 10:24 AM
6	The endurance factor is what comes to mind. It takes the half day K kids longer to build stamina to get through the afternoon and be able to thrive in the fast pace world of first grade.	11/9/2019 3:25 PM
7	I think many come in from all day K with slightly higher skills (they typically catch up relatively quickly)	11/8/2019 5:14 PM
8	Better equipped	11/8/2019 5:08 PM
9	I can't speak to this without having purposefully observed and recorded academic differences.	11/8/2019 4:55 PM

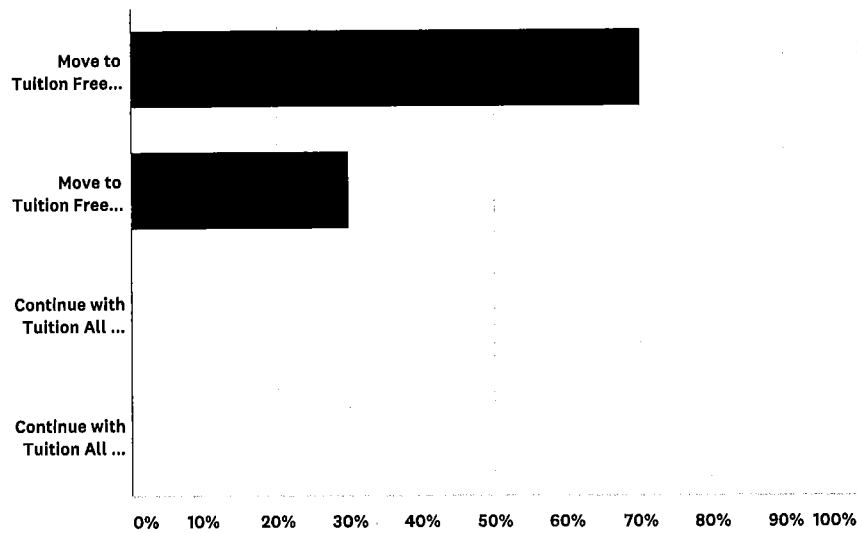
Q6 Have you seen any equity issues for students who have attended Half day and All Day Kindergarten? If yes, please give some examples.

Answered: 7 Skipped: 3

#	RESPONSES	DATE
1	Yes, I feel that full day kindergarten should be tuition free for all	11/13/2019 3:49 PM
2	Not that I can tell.	11/13/2019 3:19 PM
3	Yes- I strongly have reservations about the current model due to socio-economic diversity. Some of my most needy students went to half day K because of their family's inability to pay for full day K. These are the kids with the most need to be in school and they are left out of this opportunity. It isn't equitable at all. I've had years of students that have never been to pre-school and then go to half day K and struggle in first grade. There is much greater financial diversity in Acton than 20 years ago and we need to better accommodate for our families.	11/11/2019 7:46 AM
4	I do not have specific examples. But I do think the children from less affluent families who go to have to K have a much less rich experience than those from other families. I think all the children benefit from the opportunity to use the materials and socialize and play at school and all day K	11/10/2019 10:24 AM
5	Some children have significant less time at school yet they are held to the same expectations as their full-day peers. The half day K kids frequently ask "When are we going home?" in the early part of grade 1.	11/9/2019 3:25 PM
6	I think many working parents on the lower income levels would love all day kindergarten. That in itself is an equity issue.	11/8/2019 5:14 PM
7	No	11/8/2019 4:55 PM

Q7 Which of the following options would you prefer?

Answered: 10 Skipped: 0



ANSWER CHOICES

RESPONSES

Move to Tuition Free All Day Kindergarten as soon as possible	70.00%	7
Move to Tuition Free All Day Kindergarten in 2-3 years	30.00%	3
Continue with Tuition All Day K classrooms and Half Day Classrooms in each school	0.00%	0
Continue with Tuition All Day K and provide Hybrid Classrooms in each school to accommodate all requests	0.00%	0
TOTAL		10

#	PLEASE EXPLAIN WHY YOU PREFER THIS OPTION.	DATE
1	Even though I don't see differences between the full day and half day, I feel that full day kindergarten should be tuition free	11/13/2019 3:49 PM
2	I think it is fair for students and families to have the opportunity for their kids to be in all day kindergarten and for it to be free for families. Other districts and other states do this. I think every child deserves the opportunity to be in a full day program for free which will prepare them for the following grades.	11/13/2019 3:39 PM
3	We need time and space to plan for a much larger group of incoming students.	11/13/2019 3:19 PM
4	Best for families, best for students, more equitable	11/11/2019 7:46 AM
5	I began teaching in the 80's in NY and all K was happening there back then. I think kids are ready for the socialization and group experience.	11/10/2019 10:24 AM
6	Many of the children who are in need of the full day K experience are from families who can not afford to pay the K tuition. This is unfair. If the district is going to continue to charge for K, they need more tuition waivers for families who need them.	11/9/2019 3:25 PM
7	for equity reasons, and more social emotional development in Kindergarten. I would, though, encourage plenty of time for play in full day kindergarten	11/8/2019 5:14 PM
8	In this day and age, most families are working	11/8/2019 5:08 PM
9	The tuition disproportionately affects working families and lower income families (who may not qualify for free tuition). I think the district should take time to carefully plan how free all day k would work within the budget.	11/8/2019 4:55 PM

Q8 Do you have any other feedback or suggestions related to this decision?

Answered: 6 Skipped: 4

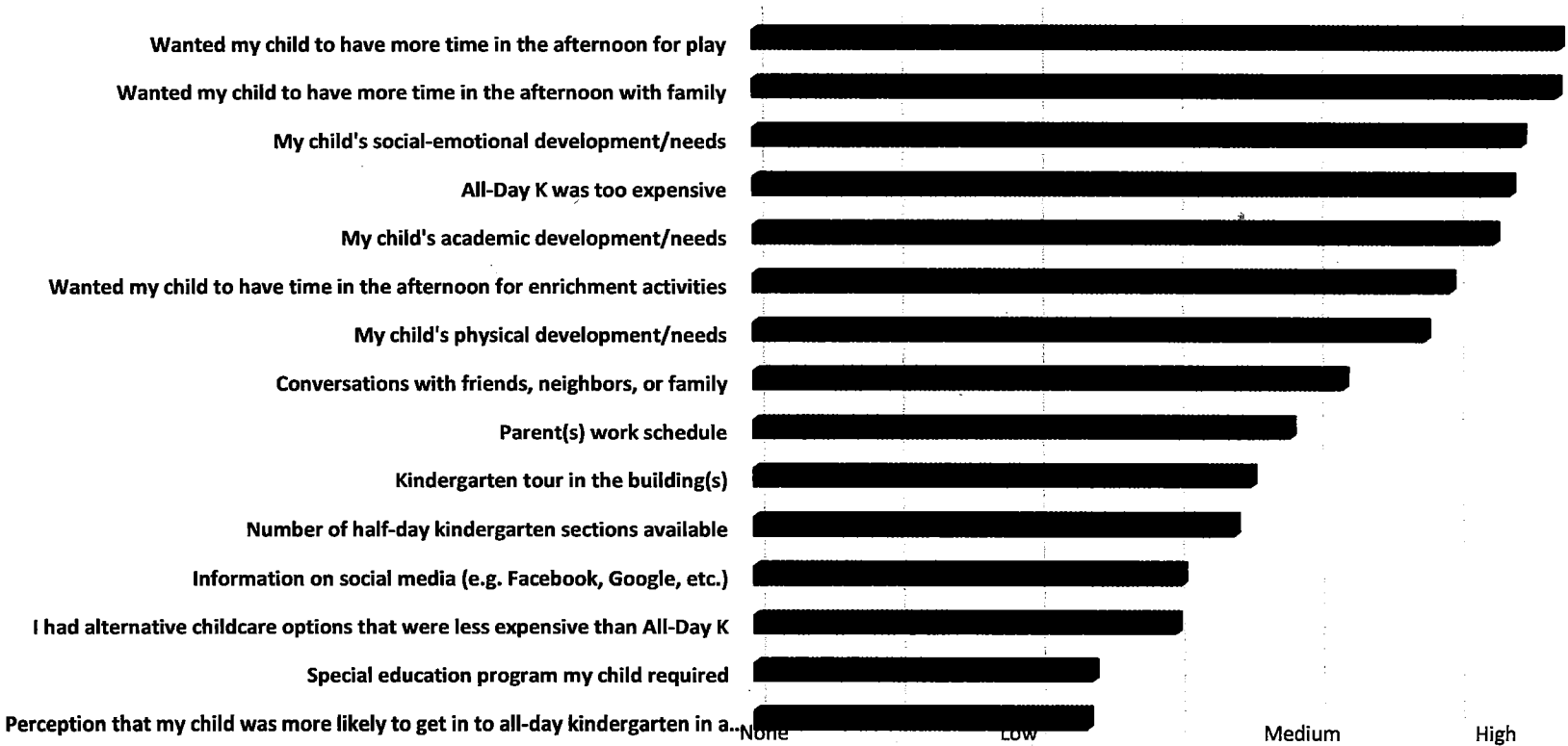
#	RESPONSES	DATE
1	No.	11/13/2019 3:39 PM
2	I strongly believe that this is what is best for all students.	11/11/2019 7:46 AM
3	I think we need to be sure to provide more opportunities for extended play and choice time including dramas play in all day K. It should not become more academic	11/10/2019 10:24 AM
4	Full day K for free for all please!	11/9/2019 3:25 PM
5	more play based learning in all day K!!	11/8/2019 5:14 PM
6	Poll the community? I'm sure you already have or intend to.	11/8/2019 4:55 PM

5. Feedback from Parents

About All Day Kindergarten and Half Day Kindergarten

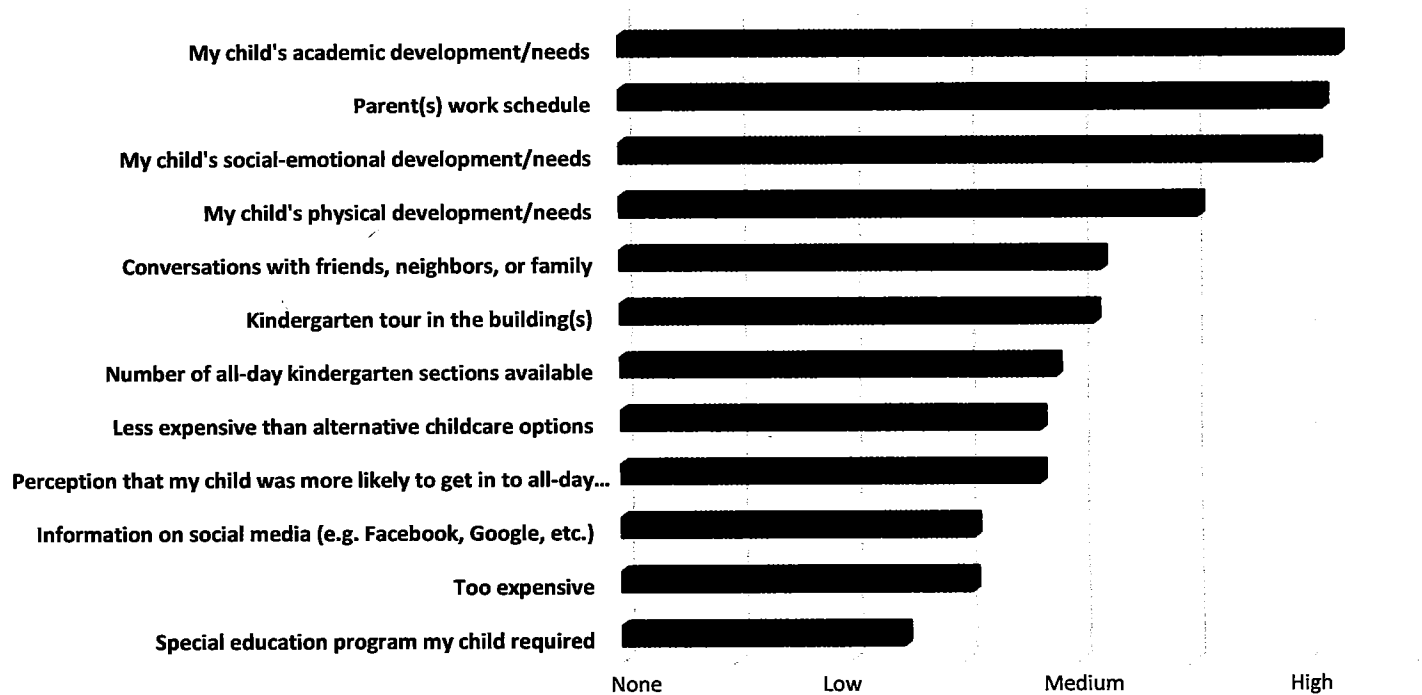
Rate the degree to which each of the factors below influenced your preference for Half-Day Kindergarten

Reasons for Selecting Half Day K
72 responses of half day families



Rate the degree to which each of the factors below influenced your preference for All-Day Kindergarten

Reasons for selecting All Day K
206 responses from All Day families





Acton-Boxborough Regional School Committee **Meeting Agenda Item Summary**

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	4.2
AGENDA ITEM TITLE	Charter Road Planning Update		
PRESENTER(S)	JD Head		
SUMMARY OF TOPIC	The District is planning to redesign elements of Charter Rd in order to increase pedestrian safety as part of its FY21 Capital Plan Implementation. This presentation will provide the school committee an update on planning efforts to date and provide committee members with an opportunity to ask questions about the project and provide feedback about preliminary designs.		

WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?			
	No action requested - this is a short update or presentation of information		
X	Request input and questions from the School Committee, but no vote required		
	Request formal action with a specific vote:		
	If formal action is requested, is this item being presented:		
		for the first time, with a request that the School Committee vote at a subsequent meeting OR	
		with the request that the School Committee take action immediately	

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	
FOLLOW-UP	This plan will be further developed and presented again prior to implementation this summer.
APPROX. TIME FOR THE AGENDA ITEM (MIN.)	20 min.
ATTACHMENTS	Slides and memo in addendum

To develop engaged, well-balanced learners through collaborative, caring relationships.

WELLNESS • EQUITY • ENGAGEMENT



Acton-Boxborough Regional School District

Facilities Department

16 Charter Road Acton, MA 01720

978-264-4700 fax: 978-264-3340

www.abschools.org

JD Head

Director of School Operations

To: Superintendent Peter Light

From: JD Head

Date: 11/13/2019

Re: Update on Campus / Charter Road Improvements

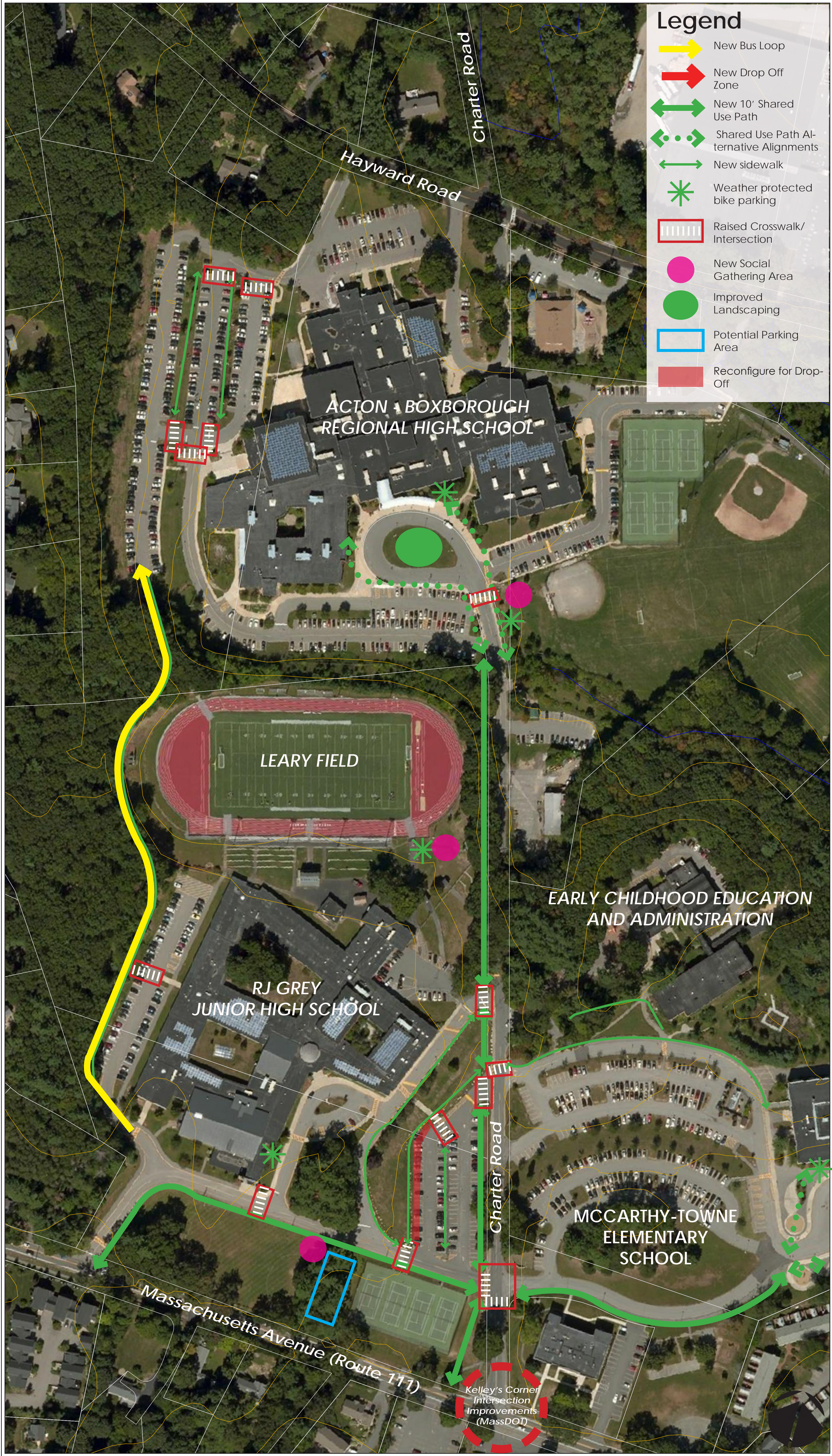
The purpose of this memo is to offer an update on the planned improvements to the main ABRSD campus scheduled for the summer of 2020. More specifically we will be working on Charter Road from MA Rt. 111 to the HS front circle and the areas surrounding the Jr. High School. As you may recall, this would be the third year of a large scale three year campus redevelopment plan. The summer of 2018 we started by doing the HS Student parking lots and the lower staff lot, this past summer (2019) we completed the remaining parking lots and access roads around the HS as well as the Parker Damon Building and Admin Building.

I have included with this memo an attachment that we will discuss at the School Committee meeting that reflects from a high level some of the details of the plan we would hope to accomplish. A representative from our design company, GPI, will be on hand at the ABRSC meeting to discuss the plan with us. One item of note I would like to draw your attention to in preparation is the proposed bus loop connecting the Jr. High to the HS 3rd tier parking area behind Leary Field. This past summer we changed the campus traffic pattern to adjust to the new HS schedule. This change has resulted in a better bus traffic flow and has reduced time, allowing buses the opportunity to get to their elementary schools on schedule for the start of the school day. At our past Capital Planning Sub-Committee meeting I recommended that we hold off on completing the bus loop and focus those funds and our energy on creating safety solutions around the schools and on Charter Road. Re-evaluating the need for the bus loop could be addressed in future years.

The change above has been a positive for bus route timing but it does not address the safety concerns we continue to have. Our hope is that we can continue to work on the safety aspects through this design. I look forward to highlighting these items at the School Committee meeting on November 21, 2019.

JD Head

Our Mission is 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.



Circulation Master Plan Elements

Charter Road Improvements
Acton-Boxborough Regional School Campus
Acton, MA

Acton-Boxborough Regional School Circulation Concepts



Acton-Boxborough Regional School Circulation Concepts



Raised Intersection

Acton-Boxborough Regional School Circulation Concepts



Raised crosswalk

Acton-Boxborough Regional School Circulation Concepts



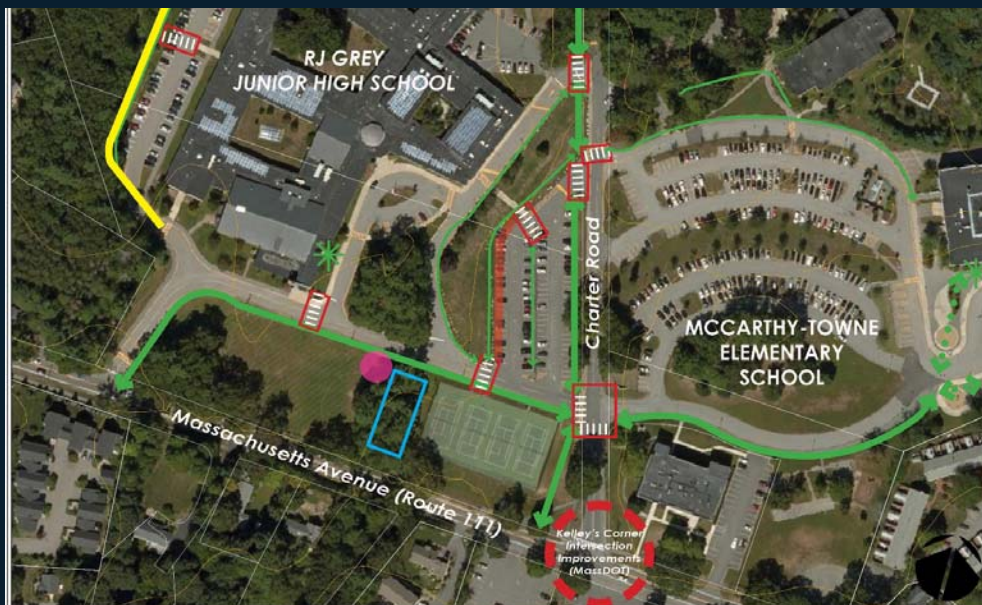
Shared Use Path

Acton-Boxborough Regional School Circulation Concepts



Social Gathering Place

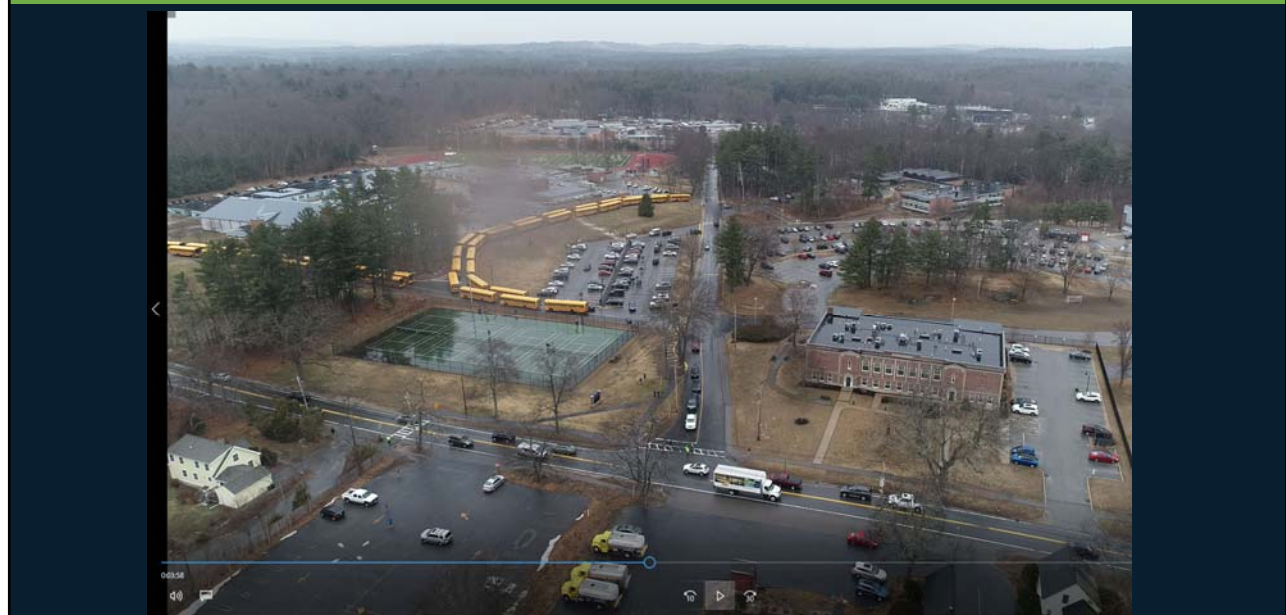
Acton-Boxborough Regional School Circulation Concepts



Acton-Boxborough Regional School Circulation Concepts



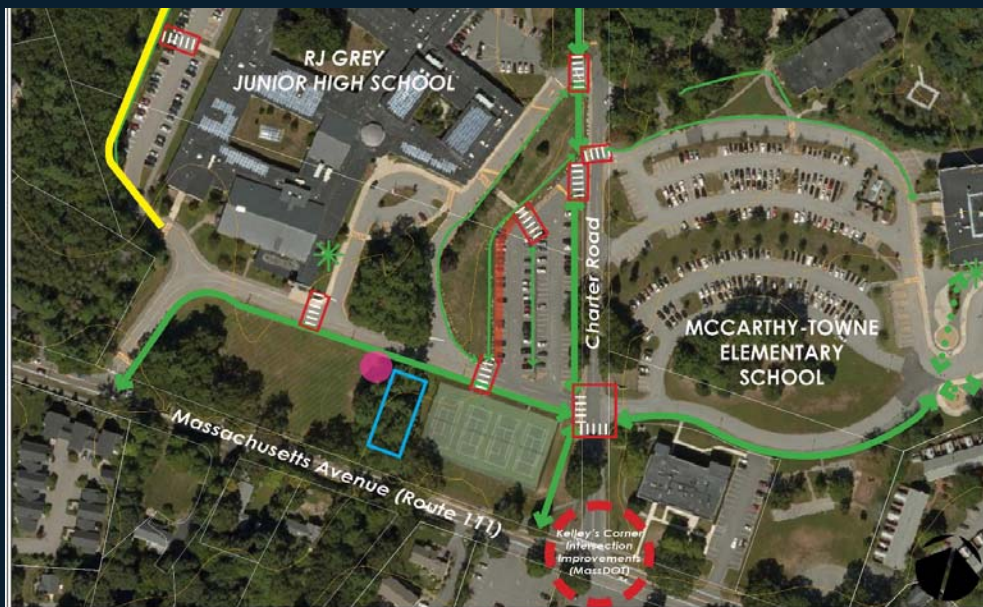
Acton-Boxborough Regional School Circulation Concepts



Acton-Boxborough Regional School Circulation Concepts



Acton-Boxborough Regional School Circulation Concepts





Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	4.3
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AGENDA ITEM TITLE	District and Superintendent FY20 Goals
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PRESENTER(S)	This is a presentation and first read of the Superintendent's Goals for FY20. The district-wide strategy is in transition and will further developed as the school year progresses. However, the Superintendent's annual goals will be presented for discussion at this meeting.
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SUMMARY OF TOPIC	
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WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?		
	No action requested - this is a short update or presentation of information	
	Request input and questions from the School Committee, but no vote required	
X	Request formal action with a specific vote:	
	If formal action is requested, is this item being presented:	
	X	for the first time, with a request that the School Committee vote at a subsequent meeting OR
		with the request that the School Committee take action immediately

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	
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FOLLOW-UP	Second Read and VOTE of acceptance at next meeting 12/5/19
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APPROX. TIME FOR THE AGENDA ITEM (MIN.)	20 min.
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ATTACHMENTS	Slides and Report in addendum
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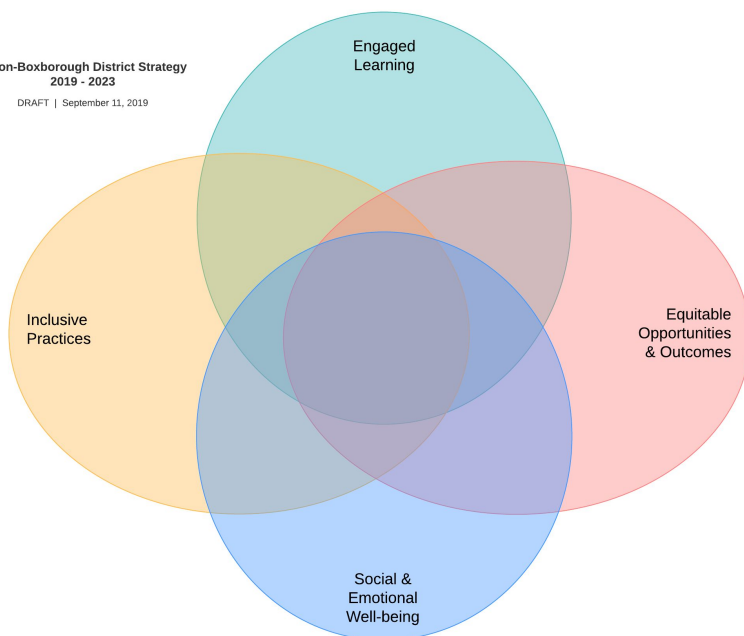
To develop engaged, well-balanced learners through collaborative, caring relationships.

WELLNESS • EQUITY • ENGAGEMENT

Superintendent's Goals 2019-20

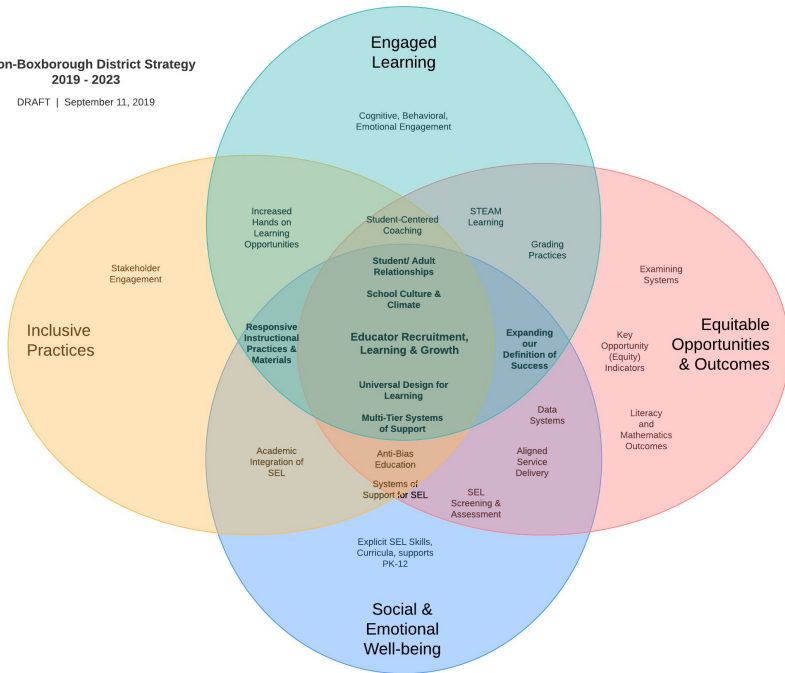
November 2019

Acton-Boxborough District Strategy
2019 - 2023
DRAFT | September 11, 2019



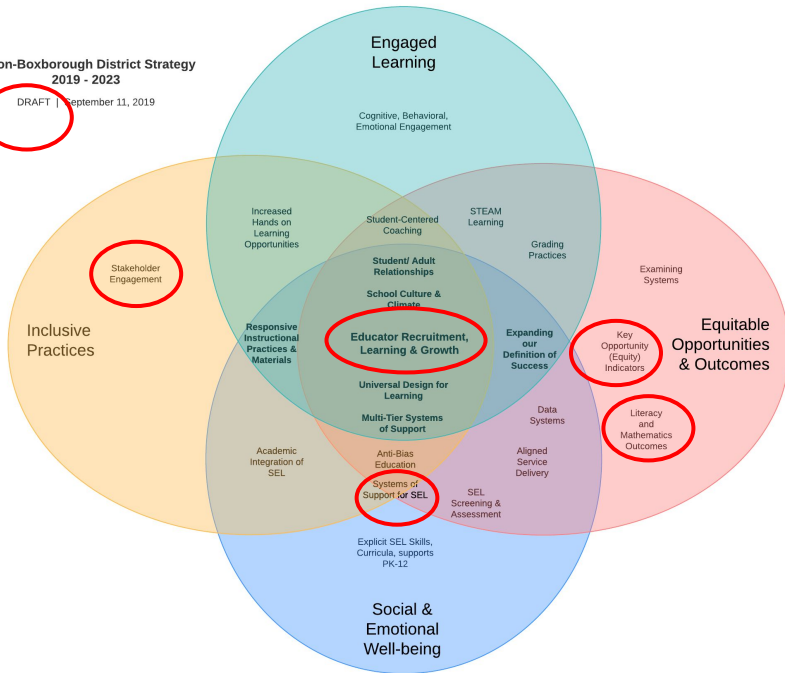
Acton-Boxborough District Strategy
2019 - 2023

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Student Learning Goal: Literacy Outcomes

By June 2020, we will develop a PK-6 Literacy (Reading) Vision and implementation plan that will provide equitable access to evidence-based instructional and assessment practices that improve literacy outcomes for all students.

Student Learning Goal: Literacy Outcomes

<u>Action Step</u>	<u>Timeline</u>
Form a district-wide literacy team comprised of educators from a variety of roles to provide leadership to this work	Sept. - Oct. 2019
Define the roles and responsibilities of educators	May 2020
Identify screening tools and assessments	
Investigate evidence-based instructional resources	
Determine professional learning and training for educators	
Identify key parent engagement strategies and opportunities	
Develop an implementation timeline and identify key resources	

Professional Practice Goal: Stakeholder Engagement

In order to foster stakeholder support for the schools and solicit feedback about how we can continue to improve, by June 2020 we will engage in a variety of strategies to increase stakeholder engagement by:

- Producing an annual report and interim newsletters to keep members of the Acton Buxborough community informed about the district's work
- Holding a series of coffees with the superintendent and school committee chair to increase two-way communication with families
- Forming a district-wide family advisory group to increase two-way communication and inform the district's work around Diversity, Equity and Inclusion
- Forming a district-wide student focus group for students in grades 7-12 in order to inform the district's work around Diversity, Equity and Inclusion

Professional Practice Goal: Stakeholder Engagement

<u>Action Step</u>	<u>Timeline</u>
Develop an annual report that communicates the district's work to all households in the community	By August 15, 2020
Develop trimester-based newsletters to keep stakeholders informed of district work	December 2019; April 2020
Increase two-way communication and feedback by holding Superintendent/SC Chair Coffees	Monthly during 2019-20 school year
Develop and implement a districtwide DEI Parent Advisory as an strategy to engage in two-way communication around issues of Diversity, Equity and Inclusion	Meetings in Oct, Jan/Feb, and Apr/May
Develop and implement districtwide DEI Student Advisory as an strategy to engage in two-way communication around issues of Diversity, Equity and Inclusion	Meetings in Jan, Mar/Apr, and May/June

Professional Practice Goal: Complete District Strategy

So that we are intentional and transparent about our improvement efforts, by June 2020, we will complete a district strategy for school committee adoption that articulates:

- Underlying beliefs that drive our work
- Overarching strategic objectives
- Initiatives that support the strategic objectives
- Action plans for each initiative
- Outcomes and key equity indicators that provide benchmarks against which to measure our progress

We will work with schools to align school improvement plans to the district strategy.

Professional Practice Goal: Complete District Strategy

<u>Action Step</u>	<u>Timeline</u>
Develop and articulate district-wide beliefs to guide implementation of the strategy	Oct. 2019
Define and clarify overarching strategic objectives	Jan. 2020
Identify and define the various strategic initiatives that support the overarching objectives	Jan. 2020
Develop action plans for each of the District's strategic initiatives	March 2020
Define outcomes and measures of implementation of each of the district's strategic initiatives	May 2020
Work with the school committee to develop a series of key equity indicators against which district progress can be measured	May 2020

Strategic Initiative #1: Social Emotional Supports for Students

So that we can continue to improve our support services for students, by June 2020 we will conduct an independent evaluation of the social emotional learning supports that will allow us to:

- Develop an understanding of current practices related to social, emotional, behavioral, and counseling supports in the district.
- Explore alignment of current practices with best practice research in order to identify which supports could be expanded or strengthened.
- Identify opportunities to align staff practices with best practices and effectively manage staffing in order to further support students' social, emotional, behavioral, and mental health needs, creating sustained change in schools and classrooms.

Strategic Initiative #1: Social Emotional Supports for Students

<u>Action Step</u>	<u>Timeline</u>
Engage an independent consultant to conduct a comprehensive program review of social emotional supports for students PK-12.	October 2019
Understand current practices related to social, emotional, behavioral, and counseling supports in the district.	January 2020
Explore alignment of current practices with best practice research.	January 2020
Identify opportunities to align staff practices with best practices and manage staffing to further support students' social, emotional, behavioral, and mental health needs.	February - May 2020
Create an action plan to align practices and staffing levels with best practice research.	June 2020

Strategic Initiative #2: Educator Growth & Development

In order to improve our focus on educator growth and development, by June 2020 we will work with school and district leaders and educators to:

- Maintain and grow a strong culture of professional dialogue and collaboration around teaching and learning and educator evaluation
- Refine the evaluation system so that student learning and teacher impact are at the center of process
- Strengthen the partnership between evaluators and educators through a common focus on learning for all students
- Develop and support consistent common evaluation practices among all administrators that are meaningful and manageable

Strategic Initiative #2: Educator Growth & Development

<u>Action Step</u>	<u>Timeline</u>
Form a district-wide leadership team of evaluators to lead this work	July-August 2019
Refine the evaluation system so that student learning and teacher impact are at the center of process	September 2019 - May 2020
Strengthen the partnership between evaluators and educators through a common focus on learning for <u>all</u> students	September 2019 - May 2020
Develop and support consistent common evaluation practices among all administrators that are meaningful and manageable	September 2019 - May 2020
Solicit feedback from evaluators and educators to assess the impact of the initiative on impacting educators' practice	January 2020, May 2020



Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	5.1
AGENDA ITEM TITLE	Approval of Minutes of the previous School Committee meetings		
PRESENTER(S)	Tessa McKinley		
SUMMARY OF TOPIC	Please review the draft minutes in the packet		
WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?			
	No action requested - this is a short update or presentation of information		
	Request input and questions from the School Committee, but no vote required		
X	Request formal action with a specific vote:		
	If formal action is requested, is this item being presented:		
		for the first time, with a request that the School Committee vote at a subsequent meeting OR	
	X	with the request that the School Committee take action immediately	
If formal action is requested, include a suggested motion or contact Beth Petr.			
SUGGESTED MOTION	"Move to approve the meeting minutes of XXX as presented/amended"		
FOLLOW-UP			
APPROX. TIME FOR THE AGENDA ITEM (MIN.)	5 min.		
ATTACHMENTS	Draft minutes of 2 meetings and Tri-Board minutes to be in addendum		

To develop engaged, well-balanced learners through collaborative, caring relationships.

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ACTON-BOXBOROUGH REGIONAL SCHOOL COMMITTEE (ABRSC)
DRAFT MINUTES

Auditorium
Administration Building
15 Charter Road, Acton

October 17, 2019
7:00 p.m.

Members Present:	Diane Baum (7:05), Michael Bo (7:20 p.m.), Adam Klein, Ginny Kremer, Tessa McKinley, Maya Minkin (7:02 p.m.), Paul Murphy, John Petersen, Nora Shine, Angie Tso
Members Absent:	Amy Krishnamurthy
Others:	Marie Altieri, Dawn Bentley, Deborah Bookis, Peter Light, Beth Petr, Dave Verdolino

1. The ABRSC was called to order at 7:00 p.m. by Chairperson Tessa McKinley.
2. **OPEN MEETING - Welcome! Routine Business**
 - 2.1. **Chairperson's Opening Remarks**
 - 2.2. **Public Participation - none**
 - 2.3. **High School Student Representatives Update**
 - 2.3.1. Caroline Browning reported that back to school night was held last week.
 - 2.4. **Superintendent's Update**
3. **GUESTS & PRESENTATIONS**
 - 3.1. **Presentation to Dr. Dawn Bentley of the Nancy A. Colfesh Distinguished Alumni Award – Peter Light**
University of Michigan Professor Dr. Madeline Mavrogordato presented Dr. Bentley with this prestigious award via video conference.
 - 3.2. **EDCO Collaborative – Nadine Ekstrom, Executive Director, <https://edcollab.org/>**
 - 3.2.1. **First Quarter Report**
Ms. Ekstrom gave an overview of EDCO's many programs and resources, as well as highlights from the First Quarter Report for FY20. Members commented on how valuable EDCO has been to them. The School Committee Roundtables were particularly helpful for new members. Deborah Bookis noted that they collaborated with EDCO on the MCAS results and worked together to bring the information back to the districts. Peter Light added that the Superintendent Roundtables are also very valuable.

Nadine was asked how the EDCO staff helps their students set goals and deal with stress. She said that they all work as a team with the student's sending district. They sit together and listen to each student and their families. Small advisory groups are held with the students. She stressed that you have to "work with wherever the child is at". Members were interested to hear about EDCO's new ABCD program regarding addiction. This was the overwhelming need for member districts when she talked with them all last year.
 - 3.3. **Carol Huebner Early Childhood Program – Joe Gibowicz, Early Childhood Coordinator**
Joe Gibowicz gave an overview of CHECP including the Program's philosophy and focus. In response to a question, Joe confirmed that if a pre-kindergarten student at Blanchard qualifies for extended school year, they have to transition to the other location for those summer services. He also said that there are no facilities in the current

administration building for a student who gets free or reduced lunch. The new school building would improve many aspects of the program. A member asked if parents were asked how they feel about combining the two current locations. It was pointed out that Mary Brolin hosted a preschool forum at Blanchard about the proposed new building and answered many questions. Blanchard classrooms are at a priority and need to be freed up for the older kids going forward. Members were reminded that the School Committee voted to combine the locations into one for the new building.

Joe explained that a lottery is used when more applications come in than there are seats. That is usually the case for typically developing children who desire the All Day program. Our fee is less than other local preschools. Committee members appreciated the play based program. There is currently no dyslexia screening tool for preschool children, but Joe suspects something will evolve soon. Early literacy initiatives are a focus and Reading specialist Sharon Ryan also works with the program. A member appreciated the statement that "Play is Foundational." Joe concluded that, like EDCO, we need to "meet children where they're at."

3.4. Challenge Success and Homework Survey Highlights – *Deborah Bookis and Dawn Bentley*

Deborah and Dawn presented the key district level data themes from the Challenge Success and Homework surveys done last spring (2019). Principals have their school level data, and they will work with school-based teams to analyze their data and develop school-specific action plans, which will be shared with the School Committee when completed.

Members were very interested in the presentation. The preliminary district strategies were presented a few weeks ago, and the next step clearly is around engagement. Mr. Light added that he would love the district to look at engagement as a key indicator and really think about it. They would really look at the type of courses the kids are offered (STEAM related and relevant). They would also increase hands-on learning to help increase engagement.

There are two types of data sets to look at - quantitative (hard numbers) and qualitative (perceptions). Qualitative data is harder to measure but equally important. Start times were operational things we could change more easily. The amount of homework and workload can be changed, but the quality of it is harder and takes more time.

A member stated feeling optimistic hearing the Administration talk about engagement, noting there are real changes in the curriculum that can be made that will affect the students. She is excited to see that many of our kids are fully engaged. It was noted that extracurricular factors also exist. One member noted that it would be helpful if the slides included the number of respondents.

The homework policy continues to generate discussion. A member stated that the survey cannot grasp how we have improved the rigorous of our homework. She also addressed concerns about the gap of almost no homework in elementary schools followed by the transition to JH and HS with demanding homework. A parent spoke from the audience expressing concern about the homework load and her child's stress. She considers it a question of equity and wellness. Another parent also spoke from the audience stating that she believes our policy is working very well, but how the different schools implement it is very different.

Due to a technical difficulty, the 2019 Teacher Homework Survey data was distributed and posted after the meeting.

4. NEW BUSINESS

4.1. **FY21 Draft Budget Process and Guidelines** – *Dave Verdolino*

It was the sense of the Committee that the proposed budget process was good and the guidelines were comprehensive. It was noted that the budget subcommittee has been very helpful.

4.2. **Recommendation to Accept FY20 Gifts from Acton Elementary Schools' PTO/PTSOs to the ABRSD** – **VOTE** – *Peter Light*

Paul Murphy moved, John Petersen seconded and it was unanimously,

VOTED: to accept the FY20 Gifts from the Acton elementary schools' PTO/PTSOs.

4.3. **Designation of an Official Voting Delegate, and Alternate Voting Delegate, for the MASC Annual Meeting on November 8, 2019** – **VOTE** – *Tessa McKinley*

4.3.1. Delegate form

4.3.2. Resolutions for the MASC Annual Meeting – *at next meeting on 11/5/19*

Diane Baum was the delegate last year. She described this as a great opportunity for advocacy. Angie Tso volunteered. Diane offered to be the alternate.

Adam Klein moved, Ginny Kremer seconded and it was unanimously,

VOTED: that Angie Tso will be the ABRSC voting delegate and Diane Baum will be the alternate for the MASC Annual Meeting.

The resolutions will be discussed at the next meeting.

5. ONGOING BUSINESS

5.1. **Approval of Minutes of Meeting on 10/3/19** – **VOTE** – *Tessa McKinley*

Adam Klein moved, Ginny Kremer seconded and it was unanimously,

VOTED: to approve the minutes as amended. (Maya Minkin abstained.)

5.2. **School Building Committee Update** – *Peter Light and Adam Klein*

5.2.1. **VOTE** on Recommendation of School Building Project Warrant Articles for Special Town Meetings in Acton and Boxborough

5.2.2. Memo Regarding Building Project Votes

5.2.3. MSBA Project Budget Document (3011)

5.2.4. Meeting Minutes & Current Flyer

Mr. Light explained that the Boxborough warrant deadline is November 4, the day before the next School Committee meeting, so the School Committee's recommendation must be voted tonight. If a vote is not unanimous, the dissenting opinion is usually explained in the Boxborough warrant for the public.

Ginny Kremer moved that we adopt the statement of support as proposed. Paul Murphy seconded. The Committee discussed several word changes and additions emphasizing various points such as the cost efficiency of the project, the financial responsibility of the proposal and the educational program that the building will support. Members agreed to many points, but they were also reminded that this was not the only information that the public would be receiving. A member stated that it was important to him to compromise on a particular point if it meant all members would support the statement.

Adam Klein made a friendly amendment to the motion to use the language that had just been proposed, which was seconded by Maya Minkin and agreed to by Ginny and Paul.

The motion was **VOTED** and the amended language was unanimously approved.

5.3. Subcommittee Business

5.3.1. Budget – Diane Baum

5.3.1.1. Possible VOTE to approve revised charge of the subcommittee

Adam Klein moved, Ginny Kremer seconded and it was unanimously,

VOTED: to approve the Budget Subcommittee's revised charge as presented.

5.4. School Committee Liaison Reports

5.4.1. Acton Leadership Group (ALG) –Tri-Board Meeting, Tues, Nov 12 – no report

5.4.2. Acton Finance Committee Report

John Petersen report on the meeting of Oct 8, 2019. The ALG spreadsheet was reviewed. Steve Noone noted that the placeholder for the school bond, \$2M, was not consistent with the current loan projections. A planned update of the ALG spreadsheet for the Oct 10 ALG meeting resolved this concern. Paul Campbell Town Engineer presented the status of the West Acton Sewer Project. The estimated \$15 million project would be funded by government contributions, \$3.5 million, and user betterment charges of \$11.5 million. The new school is designed with a septic system because the school project cannot be contingent on the proposed West Acton Sewer project. The approved MSBA cost for the septic system is \$550K. If the new school and the West Acton Sewer system are both approved at the Special Town Meeting in December, the Project Manager is expected to exercise the option to transfer the septic system cost, \$550K, to the Sewer Project. The cost of the school project does not change if the sewer option is exercised. The schools and town have discussed the logistics of sewer installation relative to the school building project. So that the sewer would not impact the school building project, the sewer line and pump house would be installed by July 2020 as Phase I of the sewer project.

5.5. Statement of Warrants - Tessa McKinley

The Chair read the warrants into the record and members signed the documents.

6. FYI

It was moved by John Petersen, seconded by Nora Shine and the ABRSC was adjourned at 10:05 p.m.

Respectfully submitted,
Beth Petr

List of Documents Used: see agenda with list of documents

ACTON-BOXBOROUGH REGIONAL SCHOOL COMMITTEE (ABRSC)
DRAFT Open Meeting Minutes

Auditorium
Administration Building
15 Charter Road, Acton

November 5, 2019
7:00 p.m.

Followed by Executive Session (approx. 8:45)

Members Present:	Diane Baum, Adam Klein, Amy Krishnamurthy, Tessa McKinley, John Petersen, Angie Tso
Members Absent:	Michael Bo, Ginny Kremer, Maya Minkin, Paul Murphy, Nora Shine
Others:	Marie Altieri, Peter Light, Beth Petr, Dave Verdolino

1. The ABRSC was called to order at 7:05 p.m. by Chairperson Tessa McKinley.

2. **OPEN MEETING - Welcome! Routine Business**

2.1. **Chairperson's Opening Remarks**

Acton TV had a technical difficulty so the first 30 minutes of the meeting was not taped.

2.2. **Public Participation - none**

2.3. **High School Student Representatives Update - none**

2.4. **Superintendent's Update**

Mr. Light thanked Deborah Bookis and Dawn Bentley for planning and executing an outstanding Professional Development Day that had just taken place for over 800 of our educators. AB spent the last two weeks celebrating STEAM. The second community coffee was a success and all are invited to the next one on November 15. The program review of our social emotional supports has begun with assistance from District Management Group (DMG).

3. **PRESENTATIONS**

3.1. **October 1, 2019 Enrollment Projections – Marie Altieri**

3.1.1. ABRSD Annual Enrollment Report, October 1, 2019

3.1.2. Jr High and High School Class Size Reports

3.1.3. NESDEC Projections

Marie Altieri reported that we are down 85 students in K-6, down 26 in the Jr High and down 26 in the High School from the projections. Kindergarten enrollment is down 40 students (12%) from the projections. None of the numbers include choice students. Interestingly, 4% of Acton students attend school in Boxborough, while 16% of Boxborough students attend school in Acton. Junior High enrollment has dropped steadily for the past 10 years, peaking in 2008 with 1,003 students. This year's enrollment is 860 students. High School enrollment peaked in 2010 with 1,994 students. Current enrollment is 1,814. Class size averages have improved at all levels as a result of decreased enrollment. The number of students who are economically disadvantaged continues to grow and is of concern.

In response to a question, Marie explained that because this is the second year of using only NESDEC for the projections, the data has been adjusted using only NESDEC for the charts to be consistent.

Class sizes were discussed including the number of elementary classes with 24 students. A member expressed concern about what would happen when those elementary students

get to the Jr High and High School. Also, in any given class, some students are coming and going during the year. In response to a question, Marie said that the 6th and 7th grade total number of students is about the same and it is a small percentage of drop from 7th to 9th grade. Demographically our kindergarten to grade 12 students have changed a lot, mainly in the socio economic area. The number of students receiving free lunch has gone from 2 ½% to 11% now. There has also been a large increase in the number of students receiving English Language instruction. Our racial make up has seen an increase in the number of Asian and African American students. This highlights the need for inclusion work in the district. Mr. Light noted that these trends are generally true statewide.

4. NEW BUSINESS

4.1. FY21 School Calendar – First Read - Marie Altieri

4.1.1. Memo and Proposed FY21 School Calendar

4.1.2. Acknowledging Religious Holidays, Policy ACD and School Ceremonies and Religious Holiday Observances, Policy IMD

FY21 is an easy year for the school calendar due to the way the holidays fall. The proposed calendar has no real changes from this year. The end of school would be between June 9 and 16 depending on snow days. It could go longer if more than 5 days are used. The Committee will be asked to vote on this at their meeting on November 21.

4.2. Resolutions for MASC Annual Meeting on 11/8/19 – Tessa McKinley

Members were invited to share input regarding the resolutions so their voting delegate, Angie Tso, would have direction from the Committee. Diane Baum, who was the delegate last year, explained that Angie can vote the way she chooses but some consensus from the School Committee could be helpful.

John Petersen would like our Educator Diversity to reflect our student body. He is concerned about the licensure piece of that resolution and cultural bias. He feels strongly that there should be some independent assessment of expertise. He would not approve this resolution. Tessa McKinley added that many colleges are moving from the ACT and SAT tests for reasons that John mentioned, but tests have not been developed yet to measure skills that educators should have. She doesn't feel like it has much value to determine a good teacher. Adam Klein reminded members of their enrollment discussion of white and non-white students. He is in favor of anything that removes barriers to hiring the kinds of teachers we need. This resolution does not preclude us from doing something different in our own district. He is in favor of this because he would rather see a more diverse teaching staff, with the caveat that we do due diligence when hiring. Diane Baum added that MTEL establishes a baseline of knowledge but she needs more information. Overall she would support this resolution. Amy Krishnamurthy agrees with Diane on this.

The other resolutions are also important and Amy would support them. John considered the Universal Pre-K Access and Poverty & Children resolutions important, saying that people have tried a lot of educational interventions and poverty has a real effect on learning. He would vote no on Pre-K because he wants that money put into the poverty issue. Amy disagreed because Universal Pre-K has a profound impact on students' ability to learn throughout their whole career. Diane agreed with Amy.

5. ONGOING BUSINESS

5.1. Approval of Minutes of Meeting on 10/17/19 – VOTE – Tessa McKinley

Amy Krishnamurthy moved to approve the minutes. Angie Tso had edits that will be brought to the next meeting for a vote of approval at that time.

5.2. FY20 First Quarter Financial Report and E&D Certification – Dave Verdolino

5.2.1. FYI: FY21 Budget Guidelines and Timeline

The annual audit has been completed and final statements will be distributed at the next meeting. A report will be given later in the year on OPEB. A member reminded the Committee that now is the time in the new budget process to ask questions and discuss requests as a committee. The administrators have all had their budget packets for a month and Dave is putting them together. Mr. Light added that a different approach was used this year with the budget guidelines going through the budget subcommittee first, and then to the School Committee. This way the Committee knows that some discussion and guidance took place before they are presented with them. He hopes this process was helpful. Tessa agreed saying that the guidelines really represent the School Committee's purview about what they have input on, including the All Day Kindergarten discussion that will happen at the next meeting.

5.3. School Building Committee Update – Peter Light and Adam Klein

5.3.1. Official ABRSC VOTE to Appropriate Funds for the Design and Construction of a New CT Douglas/Paul Gates Elementary School and Carol Huebner Early Childhood Program into a Single Facility on the Gates School Site

Mr. Light introduced the official vote that the Committee needed to take. The motion language was vetted by many attorneys, including the school district's attorney, district bond counsel, both towns' attorneys, and the MSBA.

Adam Klein moved,

VOTED: That the Acton-Boxborough Regional School Committee (the "District") hereby appropriates the amount of \$116,028,519.00 for the purpose of paying costs for the design and construction of a new CT Douglas/Paul Gates Elementary School and Carol Huebner Early Childhood Program into a single facility on the Gates School Site located at 75 Spruce St, Acton, including the payment of all costs incidental or related thereto (the "Project"), which school facility shall have an anticipated useful life as an educational facility for the instruction of school children of at least 50 years, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA") said amount to be expended at the direction of the District's School Building Committee. To meet this appropriation, the District is authorized to borrow said amount, under and pursuant to Chapter 71, 16(d) of the General Laws and the Agreement for a Regional School District for the Towns of Acton and Boxborough, Massachusetts (the "Regional Agreement", As revised effective July 1, 2014), or pursuant to any other enabling authority. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. c. 44 § 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount. The District acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District; provided further that any grant that the District may receive from the MSBA shall not exceed the lesser of (1) forty nine point seven percent (49.7%) of eligible, approved Project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA, and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the District and MSBA.

FURTHER VOTED: That within seven days from the date on which this vote is adopted, the Secretary be and hereby instructed to notify the Board of Selectmen of each of the member towns of this District as to the amount and general purposes of the debt herein authorized, as required by the aforementioned Regional Agreement and by Chapter 71, Section 16(d) of the General Laws.

John Petersen seconded the motion.

Discussion: The Superintendent was asked to share some of the MSBA letter information, particularly around the contingency fee. He explained that essentially this letter is a project funding agreement about the maximum reimbursement. At the end there will be an audit and the MSBA reserves the right to not reimburse something based on the audit. This triggers 120 days to secure funding from both towns via four votes – the two Special Town Meetings and elections in both towns. The debt exclusion language in the Town Meeting votes triggers the need for the ballot elections.

The ABRSC unanimously VOTED to approve the motion.

5.3.2. MSBA Board Action Letter Approving the ABRSD Building Project

5.3.3.Meeting Minutes & Current Flyer

Mr. Light reported that the tour and forum at Douglas last night went well. The video is now posted on our website. He thanked Acton TV for assisting in this effort.

Regarding the Special Town Meetings, John Petersen will introduce the warrant article in Acton and then Peter Light will present. In Boxborough, Tessa McKinley will introduce it and Mary Brolin will do the presentation.

5.4.Subcommittee Business

5.4.1.Policy – *Amy Krishnamurthy*

5.4.1.1. Tutoring for Pay, File: GCRD, First Read - *Marie Altieri*

Due to the updated Ethics guidelines and rules that have changed over time, our tutoring policy is not consistent with them now. We used to allow teachers to use classrooms, but the guidelines do not allow that any more. The proposed draft has been developed by the policy subcommittee. They would like it to be sent out to all families inviting their input and then bring that feedback to the policy subcommittee. After considering revisions, the subcommittee would then bring it back to the Committee for another read and vote on Dec 5. Implementation is planned for February 1. The staff has been notified and invited to share feedback as well.

Mr. Light acknowledged that this will be a significant change for some families and tutors and he prefers not to make a change without a solution. The District needs to have equitable access to all programs, including tutoring. Consequently, tutoring drop in centers will be established at the Jr High and High School for students who would like to use them.

The tutor list will be revised and posted on the website with some information about tutors' qualifications. Teachers cannot advertise in the schools, or tell their students. They cannot use school resources to publicize. When asked if a teacher may tutor for free, Mr. Light stated that offering extra help is actually part of their job. The ethics laws apply when tutors are paid and using some of the school facilities that are not open to all tutors.

Members discussed the concern that some students might not have access to the services that they need. That is one reason why the new drop-in centers are being developed. There are many ways to expand one's education and one member hoped that this can be part of a "larger education discussion with families".

5.4.2. Budget – Diane Baum

The subcommittee met Oct 22 and reviewed the First Quarter update, as well as the guidelines and timeline. The budget hearings were discussed. The updated Subcommittee Charge was included in the materials.

5.4.3. Health Insurance Trust Update

John Petersen reported that on October 31, the draft audit for FY19 was reviewed. For the year, operating expenses were \$17.6 million and unrestricted assets of the Trust were \$6.9 million on June 30th. Cash flow through first quarter is consistent with an approximate loss of \$1 million for FY20. For the preparation of FY21 budgets, a rate increase of 4% is being discussed. This will be decided in December. A "packet" approach for the distribution of documents pre-meeting (like the SC packet) will be tried. Karen Coll will provide staff support, Todd Vickstrom will continue to serve as recording secretary. The Health Insurance Trust now has a web page on the Boards and Committees page of the Town of Acton web site.

5.5. School Committee Liaison Reports

5.5.1. Acton Leadership Group (ALG)

The Tri-Board Meeting will be Nov 12 at 6:30 p.m. in the Administration Building Auditorium. Each group will present their part of the upcoming warrant articles. The bonding of the MinuteMan Tech building project will not be on the warrant, but will be on the ballot.

5.6. CONSENT AGENDA

The Committee agreed to vote the two items separately.

5.6.1. Recommendation to Approve New Digital Photography Club at the Jr High –

VOTE – Peter Light

A question was asked whether students who don't have a smart phone could participate in this new club. Mr. Light responded that the Junior High always finds a way if a student cannot access something. The Committee votes annually on activity funds for clubs but if there is no funding, members do not vote on it.

Amy Krishnamurthy moved, John Petersen seconded, and it was unanimously,

VOTED: to approve the new Digital Photography Club at the Jr High.

5.6.2. Recommendation to Accept Donations from Amazon, Insulet Corp., Northern Bank & Trust and Solidworks to AB PIP STEM – VOTE – Peter Light

Amy Krishnamurthy moved, John Petersen seconded and it was unanimously,

VOTED: to accept the donations to the AB PIP STEM.

5.7. Statement of Warrants – Tessa McKinley

Dave Verdolino explained that the two invoices for Pcard are because for the first 3 months we used a different bank account and have now changed to a regular account. Tessa read the warrants into the record.

1. FYI

1.1. Coffee with the Superintendent and School Committee Chair – Nov 15 at 8:00 a.m. in the Administration Building auditorium

1.2. Acton & Boxborough Special Town Meetings on December 10, 2019

1.3. Building Project Public Forums on:

1.3.1. Monday, November 4 at 6:30 p.m. at Douglas (tour followed by forum)

1.3.2. Thursday, November 14 at 7:00 p.m. at the Boxborough Grange Hall

1.3.3.Monday, December 2 at 6:30 p.m. at Douglas (tour followed by forum)

2. EXECUTIVE SESSION

At 8:45 p.m., Adam Klein moved, Amy Krishnamurthy seconded and it was unanimously,
VOTED by roll call: to convene an executive session under:

MGL Ch 30A, sec. 21(a) purpose 3: to discuss strategy with respect to collective bargaining with the Acton-Boxborough Education Association (ABEA) because an open meeting may have a detrimental effect on the bargaining position of the Committee, and

MGL Ch 30A, sec. 21(a) purpose 7: to comply with or act under the authority of, any general or special law or federal grant-in-aid requirements - MGL Ch 30A, section 22(f) to consider approval of executive session minutes of the meeting on September 9, 2019.

(YES: Baum, Klein, Krishnamurthy, McKinley, Petersen, Tso)

The Chair stated that the Committee would return to open meeting for the sole purpose of adjourning.

The ABRSC returned to Open Meeting and was adjourned at 10:00 p.m. (moved by John Petersen, seconded by Angie Tso).

Respectfully submitted,
Beth Petr

List of Documents Used: see agenda with documents used

Next Meetings:

ABRSC, November 21 at 6:00 pm (executive session), followed by open meeting at 7:00 p.m. in the Administration Building Auditorium

ABRSC, December 5 at 7:00 p.m. in the Administration Building Auditorium

ACTON-BOXBOROUGH REGIONAL SCHOOL COMMITTEE (ABRSC)
Joint Meeting with the Acton Board of Selectmen (BOS) & Acton Finance Committee (FinCom)
DRAFT MINUTES

Auditorium
Administration Building
15 Charter Road, Acton

November 12, 2019
6:30 p.m.

ABRSC Members Present:	Diane Baum (7:00 p.m.), Michael Bo, Ginny Kremer, Tessa McKinley, Paul Murphy, John Petersen, Angie Tso
ABRSC Members Absent:	Adam Klein, Amy Krishnamurthy, Maya Minkin, Nora Shine
Others:	Quorums of the Board of Selectmen (Jon Benson, Peter Berry, Joan Gardner, David Martin) and Finance Committee (Roland Bourdon, Jon Benson, Jason Cole, Michael Majors, Christi Andersen, Christine Russell, Sahana Purohit, Alan Vlajinac), Peter Light, Marie Altieri, Beth Petr, Mary Brolin, Architect Larry Spang, Project Manager Chuck Adams, John Mangiaratti, Mark Hald, Paul Campbell, P.E., Fire Chief Robert Hart

1. **The Committees/Board were called to order at 6:30 p.m. by the Chairs.**
BOS Chair Joan Gardner reminded everyone that the Special Town Meeting will be on December 10th and the Special Election will be December 17th for all registered voters. The Acton warrant goes to the printer on November 21st per Mark Hald.
2. **Discussion and Review of the December 10, 2019 Acton Special Town Meeting Warrant Articles**

Article 1. Douglas-Gates-Preschool Building Project

ABRSD Superintendent Peter Light presented the School Building Project slides that have been used at many of the recent public forums. Extensive information is also posted on the school's website under the School Building Project icon.

Members discussed the logistics of the construction process particularly given that much of it will take place when school is open. Four classrooms at Gates will be replaced with modulares during that time. Architects will build a special sound proof wall that also controls dust and other issues to prevent disruption. The upcoming Gates PTO meeting will highlight more of this information. The bridge over the wetlands will be covered, as requested by the environmental commission, because it must be accessible during the winter. Mr. Light stressed the need for parents to use the drop off site for their children in the morning and at dismissal times.

Peter Berry stressed that an explanation should be given for the \$38M MSBA Reimbursement figure in slide 21 compared to the \$49M figure in the warrant article.

Enrollment increases and projections were discussed. Marie Altieri explained that NESDEC provides the projections. Birth rates and housing turnover are the drivers. Enrollment is definitely cyclical. We will know if it will increase in a few years but the Building Committee

and Administration, using reasonable assumptions, are confident that the size of the proposed school will accommodate the students for many years to come, in an educationally appropriate manner. No matter what, the current facilities are inadequate. It was suggested that the other elementary schools in the district having more students than they are supposed to have be added to the slides. In response to a question about whether more staff would be needed if more services are being provided for the preschool children, Mr. Light responded that at this time they plan to accommodate the preschool with current staff.

The District continues to apply to MSBA for work needed at the Conant School although typically MSBA won't accept another school into their plans while a district already has one in progress. The Administration continues to do what is needed to keep things safe at Conant, such as paving. Long term, Conant will be the next big project within 5 years. There will continue to be a need for Administrative space in the Admin Building. Once the preschool leaves for the new building, other staff, such as EdTech will probably join the Admin Building.

Project Manager Chuck Adam explained the contingencies in the budget. The MSBA requires the District to set a maximum project budget. For example, there is a percentage in the budget for fees, and other things the district might want to add. None of this can be spent without approval of the Building Committee. The Superintendent and Town Manager are discussing the building inspection fees which will be decided before Town Meeting. A question was asked about whether the Town has the technical resources to review the environmental aspects of the school project or will a premium be needed to cover reviewing and permitting these items. The Town Manager stated that that is being reviewed.

Article 2. North Acton Fire Station (68 Harris Street, Acton)

Acton Town Manager John Mangiaratti and Fire Chief Robert Hart presented the slides. Growth has created a significant need for coverage in this part of Acton. In 2018, Town Meeting voters approved funding for design costs for this new Fire/EMS station. The schematic design cost estimate for the total project cost is \$10,343,376. Because this would be a debt exclusion, the ballot vote is also required.

Members discussed the sidewalk network allowance and connection section and some choices that may be made regarding that. Although the special laundry equipment could be used for other stations (that do not currently have it), but that is not the plan at this time. The Town Manager stated that they will not need to buy new apparatus or staff for this new building, but they are talking about ways to add staff regardless of this new station in the future. Many people ask about buildings' sustainability. The proposal is to use electricity but building it "solar ready". They hope to have a solar project designed this winter.

Acknowledging that it is too far in the process now to suggest changing the proposal, one member asked if there had been any plans for building just an ambulance outpost. He also asked about some of the specific costs of the more intricate technology. He has heard concern from community members about the cost of this proposal. He urged the presenters to include more specific reasons for some of the specific costs.

Jon Benson stated that the Selectmen took a public position that they will maintain 3 fire stations and the question used to be which station would be closed to open this new one in North Acton. Slow response times in this part of town need to be addressed. The Chief spoke in support of the full station with fire trucks as opposed to a reduced facility.

Article 3. Town of Acton Sewer District – West Acton Continuation

David Martin, Selectman and WASAAC Chair and Paul Campbell P.E., Town Engineer presented the slides.

Members asked about who would pay betterments (the district property owners) and how much they would be compared to their current costs. Much depends on how much water they use, particularly for the local businesses in West Acton Village who are severely impacted by the current lack of sewers. The Development Committee is in support of this. There are businesses that would like to expand and cannot because of this issue.

When asked why this should be considered now with several other expensive proposals on the warrant, David explained that this would not start until 2023, and can be spread over 20 years. It also does not affect everyone in town. Jason Cole stated that there is no change in assessed value for homes with septic vs sewer in Acton. Some people say that increasing sewers will increase housing (particularly high density development) but others feel this isn't true. The decision about whether the new school would hook up to this new system would be made after Town Meeting. Peter stated that it would cost approximately \$15,000 per year based on the average between the Parker Damon Building and the Junior High School to be on the sewer. JD Head has worked with the Town Engineer on this.

3. Discussion of the December 17, 2019 Acton Special Town Election

Jon Benson gave an update on Minuteman Tech (MMT) regarding ballot question #3. Annual Town Meeting in 2016 authorized borrowing by the town of the MMT bond issue. There was a delay in the issuance of the share numbers of MMT due to the changing composition of the towns in the district. In FY19, (this past June) that number was \$300,000. In FY20 it was \$348,000. FY21 will be \$424,000 and FY22 will be larger. The ballot question seeks to exempt Acton's allocated share of the MMT debt from the provisions of Proposition 2 ½. Six of the 9 districts have already excluded the debt. Voters are being asked so the Selectmen know what to do regarding the budget. If the decision waited until the annual election on March 31, the Town and ABRSD would have to do two budgets to show how the cost would be handled depending on the ballot decision.

The Fincom recommended holding off because MMT was not sure of the final amount. Members are not comfortable with not having the final number to make this decision. Jon shared some numbers and will get confirmation on them. Although it is not on the Town Meeting warrant, Jon is giving a brief description at the Meeting and will speak with the Moderator.

Jeff Bergart spoke from the audience about the increasing cost of taxes in Acton and particularly if these questions pass. He urged the Fincom to ask questions about affordability and try to urge the BOS to shift some of this burden from our citizens, particularly our seniors. It was noted that Brian McMullin has worked very hard with seniors publicizing the senior tax relief programs that are available. These programs are not being taken full advantage of right now, probably as a matter of pride for many. Jeff wants it to be a concern of the Town.

The Boards each adjourned at 8:40 p.m.

Respectfully submitted,
Beth Petr

List of Documents Used: Posted Agenda, ABRSC Building Project Slides, Board of Selectmen Sewer Project Slides, Board of Selectmen North Acton Fire Station Slides



Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	5.2
AGENDA ITEM TITLE	FY21 School Calendar		
PRESENTER(S)	Marie Altieri		
SUMMARY OF TOPIC	Second Read and Vote on next year's school calendar		
WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?			
	No action requested - this is a short update or presentation of information		
	Request input and questions from the School Committee, but no vote required		
X	Request formal action with a specific vote:		
	If formal action is requested, is this item being presented:		
		for the first time, with a request that the School Committee vote at a subsequent meeting OR	
	X	with the request that the School Committee take action immediately	
If formal action is requested, include a suggested motion or contact Beth Petr.			
SUGGESTED MOTION	"Move to approve the FY21 school calendar as presented."		
FOLLOW-UP			
APPROX. TIME FOR THE AGENDA ITEM (MIN.)	5 mins		
ATTACHMENTS	Draft calendar - no changes from First Read		

To develop engaged, well-balanced learners through collaborative, caring relationships.

WELLNESS • EQUITY • ENGAGEMENT

Acton-Boxborough Regional School District
DRAFT #1 SCHOOL CALENDAR, 2020-2021 (start before Labor Day)

Bold BOXED Dates = No School Days / ELEMENTARY EARLY DISMISSAL IS EVERY THURSDAY AFTERNOON

	M	T	W	T	F	
Aug.	24	25	26	27	28	
Sept.	31	1	2	3	4	Teachers' meetings – Aug 26 & 27
	7	8	9	10	11	Schools Open – Aug 31
	12	13	14	15	16	No School – Fri, Sept 4
	14	15	16	17	18	Labor Day – Sept 7
	21	22	23	24	25	Yom Kippur – Sept 28
	28	29	30			School Days - 25
Oct.	M	T	W	T	F	
			1	2	3	
	5	6	7	8	9	Columbus Day – Oct 12
	12	13	14	15	16	**7-12 Early Release for Prof L. –
	19	20	21	22	23	
	26	27	28	29	30	School Days – 22
Nov.	M	T	W	T	F	
	2	3	4	5	6	Prof. Day – Nov 3
	9	10	11	12	13	Veterans Day – Nov 11
	16	17	18	19	20	Early Release Day – Nov 25
	23	24	25	26	27	Thanksgiving Recess – Nov 26 & 27
	30					School Days - 17
Dec.	M	T	W	T	F	
		1	2	3	4	
	7	8	9	10	11	Jr High Early Release Confs –
	14	15	16	17	18	Winter Recess - Dec. 24 – Jan 3
	21	22	23	24	25	School Days - 17
	28	29	30	31		

Some major religious and cultural holidays are found on page 2 and underlined here.
 Rosh Hashanah is Saturday, September 19.

** Professional Learning for JH/HS Staff Early Dismissal

No School and Delayed Opening Announcements air on TV Channels 4, 5 and 7 and radio stations WBZ and WEIM. See postings at <http://abschools.org>
 Acton Town Meeting begins April x, 2021. Boxborough Meeting begins May x, 2021.

Acton-Boxborough Regional School Committee Meetings are usually held twice a month. See <http://www.abschools.org/school-committee> for more information.

Draft for School Committee meeting 11/5/19

	M	T	W	T	F	
Jan.					1	Schools Open - Jan 4
	4	5	6	7	8	JH Early Release –
	11	12	13	14	15	Martin Luther King Day - Jan 18
	18	19	20	21	22	
	25	26	27	28	29	School Days - 19
Feb.	M	T	W	T	F	
	1	2	3	4	5	**7-12 Early Release for Prof L. – Feb
	8	9	10	11	12	Presidents' Day - Feb 15
	15	16	17	18	19	Winter Recess - Feb 15-19
	22	23	24	25	26	School Days – 15
Mar.	M	T	W	T	F	
	1	2	3	4	5	HS Late Start only for students NOT
	8	9	10	11	12	taking MCAS – Mar
	15	16	17	18	19	
	22	23	24	25	26	School Days - 23
	29	30	31			
Apr.	M	T	W	T	F	
				1	2	Good Friday – Apr 2
	5	6	7	8	9	Patriots Day – Apr 19
	12	13	14	15	16	Spring Recess - Apr 19 - 23
	19	20	21	22	23	**7-12 Early Release for Prof L. –
	27	28	29	30		School Days - 15
May	M	T	W	T	F	
	3	4	5	6	7	HS Late Start only for students NOT
	10	11	12	13	14	taking MCAS - May
	17	18	19	20	21	Memorial Day - May 31
	24	25	26	27	28	School Days - 20
	31					
June	M	T	W	T	F	
		1	2	3	4	Graduation – June 4
	7	8	9	10	11	Last day/Early Rel– June 9 (180 days)
	14	15	16	17	18	Last day if 5 snow days– June 16 (185 days)
	21	22	23	24	25	*School could be extended to June 30 if >5 days
	28	29	30			School Days – 7
						Total Days = 180

11/30/18

Acton-Boxborough Regional School District
SCHOOL CALENDAR, 2020-2021

Major Religious and Cultural Holidays

(some are school days, some are not)

July 31	Eid al-Adha
September 19-20	Rosh Hashanah
September 28	Yom Kippur
November 14	Diwali begins
December 11	Chanuka begins
December 25	Christmas
December 26-Jan 1	Kwanzaa
February 12	Lunar New Year
April 2	Good Friday
March 28 – April 3	Passover
April 4	Easter
April 13 – May 11	Ramadan
May 13	Eid al-Fitr

The observance of both Jewish and Muslim holidays begins at sundown of the preceding day. Please see policy IMD (School Ceremonies and Religious Holiday Observances) and policy ACD (Acknowledging Religious Holidays) on the school website for more information at: <http://www.abschools.org/school-committee/policies>

2020 - 2021 School Start Times

Carol Huebner Early Childhood Programs:

Monday – Thursday

Morning Session 8:30 – 11:15 am

Afternoon Session 12:15 – 3:00 pm

All-Day Session 8:30 am – 3:00 pm

All Elementary Schools:

8:50 am – 3:20 pm

Thursdays 12:50 pm dismissal

Secondary Schools:

AB Regional High School 8:00 am – 2:47 pm
(Early Dismissal 11:22 am)

R.J. Grey Junior High School 8:00 am – 2:36 pm
(Early Dismissal 11:10 am)

Direct School Phone Numbers:

Blanchard:	978-263-4569
Conant:	978-266-2550
Douglas:	978-266-2560
Gates:	978-266-2570
McCarthy-Towne:	978-264-3377
Merriam:	978-264-3371
All Other Schools:	978-264-4700

ACKNOWLEDGING RELIGIOUS HOLIDAYS

The Acton-Boxborough Regional School District observes the establishment clause of the first amendment to the Constitution which guarantees both the separation of church and state and also the right of an individual to free speech. The School Committee understands that there can be a tension between these two parts of the first amendment. The schools must also respect the laws of the Commonwealth of Massachusetts.

In addition, we recognize that in any group there are diverse cultural, ethnic, religious and social traditions which should be understood through educational practice. We shall recognize and honor our differences, not ignore them. Students and staff will be encouraged to appreciate and accept ethnic and religious diversity. We shall be respectful of the beliefs and practices of others.

Students in the Acton-Boxborough Regional School District will not be penalized for late homework, assignments, quizzes, tests or other educational expectations due to missed school days for religious observances as long as the teacher is notified appropriately and the school work is made up in the timeframe detailed in the procedures acknowledging religious holidays.

REF: School Ceremonies and Religious Holiday Observances, File: IMD and IMD-R

Approved: 11/21/13

ACKNOWLEDGING RELIGIOUS HOLIDAYS

Instructional Practices

1. A good education acknowledges the importance of studying about religion. This study would include such learning activities as an analysis of the role of religion in culture and an appreciation of its importance in order to reach a balanced understanding of civilization and society.
2. The treatment of religion in the schools will meet the Supreme Court's constitutional boundaries set forth in the three-part test of Lemon v. Kurtzman: (1) the activity must have a secular purpose, (2) the principal or primary effect of the activity must be one that neither advances nor inhibits religion, (3) the activity avoids excessive governmental entanglement with religion.
3. Teachers will be sensitive and knowledgeable about the diversity of religious beliefs of the students in their classes. Instructional practices will balance religious beliefs so that all students will feel included; no student will be asked to participate in class activities associated with religion if unwilling, or if a parent expresses unwillingness. Parents/Guardians and/or students should notify the teacher of such a request.
4. Community resources and personnel should be used whenever possible by the schools when activities related to religious holidays are planned and implemented.
5. The School District calendar(s) will include the DESE list of religious holidays
6. Students will be accommodated if they request of the teacher that they be excused from participating in activities involving religion and/or if they are unable to participate in regular activities due to religious observances. Written parent permission should accompany such student requests.
7. The School District will use the standard grievance procedure to resolve differences resulting from the implementation of these guidelines (e.g., appeal to teacher, to Principal, Superintendent, to the School Committee).

Homework and Tests

8. Students' observance of a religious holiday may have an impact on their preparing work for the next school day. **Students will not be expected to complete daily homework assigned the evening before, or the day of the religious holiday.** Assignments and tests should be made up in a time span that is reasonable to both students and teachers. Typically for every day of a religious holiday there should be an opportunity for at least one makeup day. In addition, teachers will not give assessments or introduce major new concepts and/or applications on the religious holiday itself. Long-term assignments will not be due the day before or the day after the religious holiday.

Curriculum Content

9. As part of a study about the role religion plays in history, culture and the arts, teachers may use religious symbols, art, and music as well as literature drawn from a religious tradition.

Sports and Extra-Curricular Activities

10. School sports, tryouts and extra-curricular activities should be scheduled so that students will be accommodated if unable to participate due to their observance of a religious holiday.

Activities, Displays and Exhibits

11. Holiday displays and exhibits in classrooms and schools will be designed to help students appreciate the variety and value of religious traditions in the world. These displays shall not be solely focused on one or two specific holidays. Activities must have an instructional purpose. The principle effect of the activity must be one that neither advances nor inhibits religion.

Programs and Observances Related to a Religious Holiday

12. Programs (assemblies, plays or other activities) conducted during any religious holiday should be evaluated as to their purpose and effect. Their presentation, content, theme or timing must be secular/educational.

The Use of Religious Music

13. Music programs should be planned in accordance with the music curriculum objectives. (See also 2, 3, and 6 above.) Music instruction and performance will be designed to help students appreciate the variety and value of cultural and religious traditions in the world.

REF: School Ceremonies and Religious Holiday Observances, File: IMD and IMD-R

LEGAL REF.: All Collective Bargaining Agreements

Revised: 11/21/13 and 10/1/15

SCHOOL CEREMONIES AND RELIGIOUS HOLIDAY OBSERVANCES

The Acton-Boxborough Regional School District observes the establishment clause of the first amendment to the Constitution which guarantees both the separation of church and state and also the right of an individual to free speech. The School Committee understands that there can be a tension between these two parts of the first amendment. The schools must also respect the laws of the Commonwealth of Massachusetts.

In addition, we recognize that in any group there are diverse cultural, ethnic, religious and social traditions which should be understood through educational practice. We shall recognize and honor our differences, not ignore them. Students and staff will be encouraged to appreciate and accept ethnic and religious diversity. We shall be respectful of the beliefs and practices of others.

LEGAL REF: 603 CMR 26:05

REF: Acknowledging Religious Holidays, File: ACD and ACD-R

Approved: 5/22/14

Acton-Boxborough Regional School District

SCHOOL CEREMONIES AND RELIGIOUS HOLIDAY OBSERVANCES

Instructional Practices

1. A good education acknowledges the importance of studying about religion. This study would include such learning activities as an analysis of the role of religion in culture and an appreciation of its importance in order to reach a balanced understanding of civilization and society.
2. The treatment of religion in the schools will meet the Supreme Court's constitutional boundaries set forth in the three-part test of Lemon v. Kurtzman: (1) the activity must have a secular purpose, (2) the principal or primary effect of the activity must be one that neither advances nor inhibits religion, (3) the activity avoids excessive governmental entanglement with religion.
3. Teachers will be sensitive and knowledgeable about the diversity of religious beliefs of the students in their classes. Instructional practices will balance religious beliefs so that all students will feel included; no student will be required to participate in class activities associated with religion if unwilling, or if a parent expresses unwillingness.
4. Community resources and personnel should be used whenever possible by the schools when activities related to religious holidays are planned and implemented.
5. The school system calendar will indicate religious holidays affecting a significant proportion of our population. The school system will indicate holidays that will have an impact upon student participation in school activities.
6. Students will be accommodated if they request of the teacher that they be excused from participating in activities involving religion and/or if they are unable to participate in regular activities due to religious observances. Written parent permission should accompany such student requests.
7. The school will use the standard grievance procedure to resolve differences resulting from the implementation of these guidelines (e.g., appeal to teacher, to principal, superintendent, to the school committee).

REF: Acknowledging Religious Holidays, File: ACD and ACD-R

Approved: 5/22/14



Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	5.3
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AGENDA ITEM TITLE	Receipt of FY19 Financial Audit Reports
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PRESENTER(S)	Dave Verdolino
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SUMMARY OF TOPIC	Receipt of the Annual Audit Reports by the School Committee
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WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?		
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information	
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required	
<input type="checkbox"/>	Request formal action with a specific vote:	
	If formal action is requested, is this item being presented:	
	<input type="checkbox"/>	for the first time, with a request that the School Committee vote at a subsequent meeting OR
	<input type="checkbox"/>	with the request that the School Committee take action immediately

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	
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FOLLOW-UP	
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APPROX. TIME FOR THE AGENDA ITEM (MIN.)	10 min.
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ATTACHMENTS	3 Documents that make up the Report
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ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

MANAGEMENT LETTER

JUNE 30, 2019



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www.powersandsullivan.com

The Honorable School Committee
Acton-Boxborough Regional School District
Acton, Massachusetts

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Acton-Boxborough Regional School District (District) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

This communication is intended solely for the information and use of management of the Acton-Boxborough Regional School District and is not intended to be and should not be used by anyone other than these specified parties.

October 11, 2019

ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

MANAGEMENT LETTER

JUNE 30, 2019

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Prior Year Comments

Fraud Risk Assessment

We previously noted that the COSO 2013 framework for the design, implementation and conduct of systems of internal controls and the assessment of their effectiveness places emphasis on fraud risks and compliance and is the new standard for assessing the effectiveness of internal controls. Fraud risks are considered in the context that individuals or entities may act outside of the organization's expected standards of ethical conduct; i.e. the opportunity for errors or misappropriation of assets exists when there are inadequate controls to prevent or detect these types of transactions.

To address this risk, we recommended that the District perform a risk assessment to identify, analyze, and manage the risk of asset misappropriation. Risk assessment is a key element of internal control that minimizes the possibility of misappropriation.

The risk assessment should be performed and documented by a consultant or management-level individual who has extensive knowledge of the District. This outside consultant or management member would conduct interviews or lead group discussion with personnel who have knowledge of the District, its environment, and its processes. The risk assessment process should consider the District's vulnerability to misappropriation of assets.

We recommend that management develop and implement a fraud risk assessment program to identify, analyze, and manage the risk of asset misappropriation.

Status – An experienced consultant has been identified and engaged to perform this risk assessment.

Future Government Accounting Standards Board (GASB) Statements for Pensions and OPEB

Last year we made you aware that the GASB had issued GASB 75 - *Accounting and Financial Postemployment Benefits Other Than Pensions* and that it would significantly affect the accounting and reporting requirements for Other Postemployment Benefits (OPEB).

Status

The District successfully implemented GASB 75.

Consider Adopting a Cash and Investment Policy

The District does not have an investment policy to address the types of credit risk disclosures required in the Note 2 of the financial statements. Accounting standards have highlighted the need for governmental entities to consider adopting cash and investment policies that take into account custodial, credit and interest rate risk. Such policies establish guidelines for matters such as 1) the types of banks the District should have deposits with; 2) the maximum period that an investment can be held and; 3) the highest concentration the District can have in any one investment type or issuer.

We recommend that the District adopt a deposit and investment policy with consideration to the specific types of risks required for disclosure.

Status

The District recognizes the need for a cash and investment policy, especially in light of the cash flow challenges associated with its Capital Improvement Program (CIP) plan and the proposed new twin school project.

Documentation of Internal Controls

In December 2013, the U.S. Office of Management and Budget (OMB) issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) in an effort to (1) streamline guidance for federal awards while easing the administrative burden and (2) to strengthen oversight over the expenditure of federal funds and to reduce the risks of waste, fraud and abuse.

In conformance with Uniform Guidance, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (the Green Book) and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Management should evaluate and assess the government’s internal control system to determine whether each of the five essential elements of a comprehensive framework of internal control is present throughout the organization; whether each element addresses all of the associated principles; and whether all five elements effectively function together.

We recommended management follow the best practice for establishing and documenting their internal control system using the COSO Internal Control Framework.

Status - Management is in the process of developing this document based on the new Federal grant requirements is incorporating these into our procedure’s manual as applicable. The District recognizes, and we concur, that the internal control over federal grants is sufficient. Now this just has to be documented.

Capital Asset Accounting

The District has a capital asset module in its MUNIS accounting system. However, the system does not accurately report additions, deletions and depreciation. As a result, reliance is place on manual schedules, which also creates redundancies.

We recommend that the District consider a less complicated software and convert to that or have their software provider work on making it so that capital assets are properly accounted for.

Status

Subsequent to year end the finance department was able to reconcile Munis fixed assets to the general ledger. Now that the records are reconciled management will consider an alternative means to account for the district’s fixed assets.

Consider Establishing a Regional School District Stabilization Fund

Massachusetts General Laws Chapter 71, Section 16G½, as amended in 2010, provides for the establishment of stabilization funds by regional school districts to assist in administration of a district's long range capital needs planning. We believe this to be a prudent means of capital budgeting and strategically targeting financial reserves in an appropriately transparent manner.

We recommend that the District consider establishing a stabilization fund for capital needs planning consistent with the provisions of this section of the law.

Status

The District implemented this recommendation during 2019.

Current Year Comments

Employee Reimbursements

There are some instances when an employee will make purchases on behalf of the District on their personal credit card and subsequently be reimbursed by the District for these purchases. While these may be legitimate purchases made that contain proper supporting documentation (i.e. itemized receipts), reimbursements made to employees should be limited and if possible, avoided. Purchases should generally be made through the warrant process to ensure that the goods purchased contain proper levels of approval prior to payment. In performing our auditing procedures, it was noted that there were excessive reimbursements to several school department employees for purchases made throughout the year.

Recommendation

We recommend that reimbursement of employee expenditures be limited to special circumstances and items and not be normal operating procedure.

In Fiscal 2020 Management has taken several steps to provide appropriate alternative procurement avenues to minimize the need for employee cost reimbursements. Additionally, they have revised and communicated procedures for when employee reimbursements should be authorized. Those procedures are currently in the implementation phase.

***ACTON-BOXBOROUGH
REGIONAL SCHOOL DISTRICT***

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2019

ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2019

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

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Independent Auditor's Report

To the Honorable School Committee
Acton-Boxborough Regional School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Acton-Boxborough Regional School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Acton-Boxborough Regional School District's basic financial statements, and have issued our report thereon dated October 11, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Powers & Sullivan LLC". The signature is written in a cursive, flowing style.

October 11, 2019



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

Independent Auditor's Report

To the Honorable School Committee
Acton-Boxborough Regional School District

Report on Compliance for Each Major Federal Program

We have audited the Acton-Boxborough Regional School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Acton-Boxborough Regional Schools District's major federal programs for the year ended June 30, 2019. The Acton-Boxborough Regional School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Acton-Boxborough Regional School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Acton-Boxborough Regional School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of the Acton-Boxborough Regional School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In

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

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Acton-Boxborough Regional School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Acton-Boxborough Regional School District, Massachusetts' basic financial statements. We issued our report thereon dated October 11, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



October 11, 2019

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	09-002	\$ -	\$ 127,374
Cash Assistance:				
National School Lunch Program.....	10.555	09-002	-	305,175
Total National School Lunch Program.....			-	432,549
Cash Assistance:				
School Breakfast Program.....	10.553	09-002	-	27,547
TOTAL CHILD NUTRITION CLUSTER.....			-	460,096
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-209106-2019-0600	-	1,273,132
<u>Passed through State Department of Early Education and Care:</u>				
Special Education Preschool Grants (IDEA, Preschool).....	84.173	262-209104-2019-0600	-	31,216
TOTAL SPECIAL EDUCATION CLUSTER.....			-	1,304,348
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through State Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-212619-2019-0600	-	106,085
Improving Teacher Quality State Grants.....	84.367	140-212618-2019-0600	-	66,537
Improving Teacher Quality State Grants.....	84.367	140-073303-2018-0600	-	1,569
Total Improving Teacher Quality State Grants.....			-	68,106
Student Support and Academic Enrichment Program.....	84.424	309-212621-2019-0600	-	8,807
English Language Acquisition State Grant.....	84.365	180-209105-2019-0600	-	40,557
English Language Acquisition State Grant.....	84.365	180-145545-2018-0600	-	31,079
English Language Acquisition State Grant.....	84.365	180-102031-2017-0600	-	3,880
Total English Language Acquisition State Grant.....			-	75,516
TOTAL EDUCATION.....			-	258,514
TOTAL.....			\$ -	\$ 2,022,958

See notes to Schedule of Expenditures of Federal Awards.

Note 1 - Definition of Reporting Entity

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

Note 2 - Significant Accounting Policies

The accounting and reporting policies of the Acton-Boxborough Regional School District are set forth below:

- (a) Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b) Cash Assistance - School Breakfast and Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – School Lunch Program – Program expenditures represent the value of donated foods received during the year.
- (d) The Acton-Boxborough Regional School District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Acton-Boxborough Regional School District.
2. No significant deficiencies relating to the audit of the basic financial statements are reported in the Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Acton-Boxborough Regional School District were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Acton-Boxborough Regional School District expresses an unmodified opinion.
6. There were no current year audit findings relative to the major federal award programs for the Acton-Boxborough Regional School District.
7. The programs tested as major grant is the special education cluster.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Acton-Boxborough Regional School District was determined to be a low-risk auditee.

B. Findings-Basic Financial Statements Audit

None

C. Findings and Questioned Costs-Major Federal Award Programs Audit

None

D. Summary Schedule of Prior Audit Findings

None

ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

***REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS***

YEAR ENDED JUNE 30, 2019

ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT
REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

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Independent Auditor's Report

To the Honorable School Committee
Acton-Boxborough Regional School District
Acton, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Acton-Boxborough Regional School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2019, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2019, on our consideration of the Acton-Boxborough Regional School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Powers & Sullivan LLC". The signature is written in a cursive, flowing style.

October 11, 2019

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the Acton-Boxborough Regional School District (the "District"), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2019. We encourage readers to consider the information presented in this report.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Acton-Boxborough Regional School District's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

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

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

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

Both of the government-wide financial statements distinguish functions that are principally supported by member town assessments and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The District had no business type activities.

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

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

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

The District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. Data for certain governmental funds are combined into a single aggregated presentation under the caption *nonmajor governmental funds*.

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

Fiduciary funds. Fiduciary funds, which include the other post-employment benefits trust, scholarships and student activities, are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs. The accounting basis used for fiduciary funds is full accrual.

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

Financial Highlights. The following tables provide a comparative analysis of the District's government-wide financial statements.

	2019	2018
Assets:		
Current assets.....	\$ 16,101,196	\$ 15,987,864
Capital assets, nondepreciable.....	404,440	404,440
Capital assets, net of accumulated depreciation....	72,082,867	73,098,777
Total assets.....	88,588,503	89,491,081
Deferred outflows of resources.....	4,206,826	3,728,295
Liabilities:		
Current liabilities (excluding debt).....	4,725,591	5,307,609
Noncurrent liabilities (excluding debt).....	76,209,962	71,690,771
Current debt.....	2,169,240	1,850,222
Noncurrent debt.....	10,263,930	11,917,170
Total liabilities.....	93,368,723	90,765,772
Deferred inflows of resources.....	1,053,729	1,717,140
Net position:		
Net investment in capital assets.....	60,054,137	59,735,825
Unrestricted.....	(61,681,260)	(58,999,361)
Total net position.....	\$ (1,627,123)	\$ 736,464

	2019	2018
Program Revenues:		
Charges for services..... \$	4,085,999	\$ 6,734,356
Operating grants and contributions.....	21,526,239	18,659,634
Capital grants and contributions.....	282,724	-
General Revenues:		
Member town assessments.....	71,333,313	69,323,837
Grants and contributions not restricted to specific programs.....	17,908,590	17,445,958
Unrestricted investment income.....	369,397	196,787
Miscellaneous.....	39,270	82,175
Total revenues.....	115,545,532	112,442,747
Expenses:		
District administration.....	3,074,439	3,167,363
Instructional leadership.....	5,317,057	4,073,114
Classroom and specialist teachers.....	43,927,366	42,332,840
Professional development.....	345,093	286,644
Instructional materials.....	2,284,710	2,294,709
Pupil transportation services.....	4,864,248	4,398,280
Operations and maintenance.....	6,028,917	5,849,074
Guidance, counseling and testing.....	3,266,171	3,233,766
Other school services.....	4,168,838	3,008,561
Food services.....	1,782,379	1,745,735
Out of district tuition.....	6,109,226	5,930,228
Community education.....	1,946,291	2,352,863
Employee benefits.....	30,450,551	30,251,406
Insurance.....	215,704	208,494
Capital outlay.....	-	279,760
Interest.....	414,934	470,427
Depreciation.....	3,713,195	3,151,864
Total expenses.....	117,909,119	113,035,128
Change in net position.....	(2,363,587)	(592,381)
Net position, beginning of year.....	736,464	1,401,561
Net position, end of year..... \$	(1,627,123)	\$ 809,180

Entity-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows were less than liabilities and deferred inflows by \$1.6 million at the close of 2019.

One component of net position, \$60.1 million, reflects the District's investment in capital assets (e.g., land, buildings, vehicles, and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to pupils; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it

should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The other component of net position, unrestricted net position, reports a deficit of \$61.7 million. This is due to the impact of reporting \$45.8 million of other postemployment benefit liability and the net pension liability of \$30.0 million on the Districts Statement of Net Position.

The governmental activities net position decreased by \$2.4 million in 2019. The main reason behind the decrease was the fact that the District recognized an additional accrual of \$2.0 million to its OPEB liability and an increase in the net pension liability of \$1.5 million, net of deferred outflows and inflows. These amounts were offset by positive results in the general fund and nonmajor funds of \$473,000.

Financial Analysis of the Governmental Funds

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

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$13.5 million, an increase of \$474,000 from the prior year.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$3.9 million while total fund balance equaled \$5.1 million. Assignments of fund balance for encumbrances and E&D totaled \$555,000 and \$690,000, respectively. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 3.8% of total general fund expenditures.

General Fund Budgetary Highlights

Member communities are apportioned an assessment to fund the District's budgeted construction, capital, operating transportation and debt service costs. The method of determining a community's assessment is based on the regional agreement and uses a three year average of pupil enrollment, unless otherwise defined in the regional agreement. The District's budget is not approved until both member communities vote on it favorably.

The District adopts an annual budget for the General Fund in conformity with the guidelines described above. The original 2019 approved budget for the General Fund authorized \$88.7 million in appropriations.

Actual revenues exceeded budget by \$872,000, principally due to state aid for transportation coming in higher than budgeted and increased reimbursements for Medicaid; as well as investment income.

Actual expenditures plus encumbrances were \$531,000 under budget, principally due to favorable experience transitioning to a voluntary employee Health Savings Account (HSA) insurance program.

Capital Asset and Debt Administration

At June 30, 2019 the District had \$10.0 million outstanding in long term bonds and notes, bearing interest rates of 2.0% to 4.0%, maturing through 2028. There were no new borrowings in fiscal 2019.

During the year there was a total of \$3.0 million in purchases that qualified for capitalization. This included several buses and building improvements.

Please refer to Notes 4, through 7 for further discussion of the capital asset and debt activity.

During 2019, the District's School Committee authorized a transfer of \$1.0 million from E&D funds to a newly-created Capital Stabilization Fund. The Fund was established earlier in the year, pursuant to votes of the School Committee and both towns, as prescribed by M.G.L. Chapter 71, Section 16G-1/2.

During 2019, the District continued its feasibility study for the construction of a new twin school project. The study is largely completed and the District is expecting to receive a project agreement proposal from the Massachusetts School Building Authority (MSBA) and finalize projected project costs. Subsequently, the District would hold such votes as would be necessary to financially commit to the project, whose current estimated cost is \$117 million, of which the District's share (net of anticipated MSBA reimbursement) would approximate \$77 million. Those enabling votes would be required of both communities' Town Meetings, and (in order exclude repayment provisions from Proposition 2-1/2) electorates and are being scheduled to take place in December 2019."

Requests for Information

This financial report is designed to provide a general overview of the Acton-Boxborough Regional School District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, Acton-Boxborough Regional School District, 15 Charter Rd, Acton, MA 01720.

Basic Financial Statements

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STATEMENT OF NET POSITION

JUNE 30, 2019

	<u>Primary Government</u>
	<u>Governmental Activities</u>
ASSETS	
CURRENT:	
Cash and cash equivalents.....	\$ 12,913,910
Receivables, net of allowance for uncollectibles:	
Departmental and other.....	2,167,220
Intergovernmental.....	797,978
Other assets.....	<u>222,088</u>
Total current assets.....	<u>16,101,196</u>
NONCURRENT:	
Capital assets, nondepreciable.....	404,440
Capital assets, net of accumulated depreciation.....	<u>72,082,867</u>
Total noncurrent assets.....	<u>72,487,307</u>
TOTAL ASSETS.....	<u>88,588,503</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions.....	<u>4,206,826</u>
LIABILITIES	
CURRENT:	
Warrants payable.....	585,927
Accrued payroll.....	609,181
Accrued interest.....	159,278
Other liabilities.....	765,945
Capital lease obligations.....	664,240
Compensated absences.....	2,605,260
Bonds payable.....	<u>1,505,000</u>
Total current liabilities.....	<u>6,894,831</u>
NONCURRENT:	
Capital lease obligations.....	1,748,930
Compensated absences.....	484,450
Net pension liability.....	29,957,174
Net other postemployment benefits liability.....	45,768,338
Bonds payable.....	<u>8,515,000</u>
Total noncurrent liabilities.....	<u>86,473,892</u>
TOTAL LIABILITIES.....	<u>93,368,723</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue.....	600,706
Deferred inflows related to pensions.....	317,285
Deferred inflows related to other postemployment benefits.....	<u>135,738</u>
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>1,053,729</u>
NET POSITION	
Net investment in capital assets.....	60,054,137
Unrestricted.....	<u>(61,681,260)</u>
TOTAL NET POSITION.....	<u>\$ (1,627,123)</u>

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

		Program Revenues				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue	
Primary Government:						
Governmental Activities:						
District administration.....	\$ 3,074,439	\$ -	\$ -	\$ -	\$ (3,074,439)	
Instructional leadership.....	5,317,057	-	136,022	-	(5,181,035)	
Classroom and specialist teachers.....	43,927,366	-	4,481,681	-	(39,445,685)	
Professional development.....	345,093	-	-	-	(345,093)	
Instructional materials.....	2,284,710	-	182,545	-	(2,102,165)	
Pupil transportation services.....	4,864,248	-	-	-	(4,864,248)	
Operations and maintenance.....	6,028,917	-	270,039	-	(5,758,878)	
Guidance, counseling and testing.....	3,266,171	-	750	-	(3,265,421)	
Other school services.....	4,168,838	1,391,569	2,297,708	-	(479,561)	
Food services.....	1,782,379	1,411,382	356,323	-	(14,674)	
Out of district tuition.....	6,109,226	-	-	-	(6,109,226)	
Community education.....	1,946,291	1,283,048	-	-	(663,243)	
Employee benefits.....	30,450,551	-	13,801,171	-	(16,649,380)	
Insurance.....	215,704	-	-	-	(215,704)	
Capital outlay.....	-	-	-	282,724	282,724	
Interest.....	414,934	-	-	-	(414,934)	
Depreciation.....	3,713,195	-	-	-	(3,713,195)	
Total Governmental Activities.....	\$ 117,909,119	\$ 4,085,999	\$ 21,526,239	\$ 282,724	\$ (92,014,157)	

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (continued)

YEAR ENDED JUNE 30, 2019

	<u>Primary Government</u>
	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue from previous page.....	\$ (92,014,157)
<i>General revenues:</i>	
Member town assessments.....	71,333,313
Grants and contributions not restricted to specific programs.....	17,908,590
Unrestricted investment income.....	369,397
Miscellaneous revenue.....	<u>39,270</u>
Total general revenues.....	<u>89,650,570</u>
Change in net position.....	(2,363,587)
<i>Net position:</i>	
Beginning of year.....	<u>736,464</u>
End of year.....	\$ <u><u>(1,627,123)</u></u>
	(Concluded)

See notes to basic financial statements.

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2019

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents.....	\$ 4,703,853	\$ 1,001,883	\$ 7,208,174	\$ 12,913,910
Receivables, net of uncollectibles:				
Departmental and other.....	2,154,116	-	13,104	2,167,220
Intergovernmental.....	-	-	797,978	797,978
Other assets.....	222,088	-	-	222,088
TOTAL ASSETS.....	\$ 7,080,057	\$ 1,001,883	\$ 8,019,256	\$ 16,101,196
LIABILITIES				
Warrants payable.....	\$ 585,175	\$ -	\$ -	\$ 585,175
Accrued payroll.....	609,181	-	-	609,181
Other liabilities.....	766,697	-	-	766,697
TOTAL LIABILITIES.....	1,961,053	-	-	1,961,053
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue.....	-	-	600,706	600,706
FUND BALANCES				
Restricted.....	-	1,001,883	7,418,550	8,420,433
Assigned.....	1,245,013	-	-	1,245,013
Unassigned.....	3,873,991	-	-	3,873,991
TOTAL FUND BALANCES.....	5,119,004	1,001,883	7,418,550	13,539,437
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 7,080,057	\$ 1,001,883	\$ 8,019,256	\$ 16,101,196

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2019

Total governmental fund balances.....	\$ 13,539,437
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	72,487,307
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....	3,753,803
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....	(159,278)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable.....	(10,020,000)
Net pension liability.....	(29,957,174)
Net other postemployment benefits liability.....	(45,768,338)
Capital lease obligations.....	(2,413,170)
Compensated absences.....	(3,089,710)
Net effect of reporting long-term liabilities.....	<u>(91,248,392)</u>
Net position of governmental activities.....	\$ <u><u>(1,627,123)</u></u>

See notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2019

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Member town assessments.....	\$ 71,333,313	-	\$ -	\$ 71,333,313
Intergovernmental.....	17,002,068	-	5,019,521	22,021,589
Departmental and other.....	-	-	6,318,070	6,318,070
Contributions and donations.....	-	-	247,139	247,139
Food services.....	-	-	1,496,289	1,496,289
Intergovernmental - Teachers Retirement.....	13,801,171	-	-	13,801,171
Investment income.....	366,157	1,883	1,357	369,397
Miscellaneous revenue.....	16,586	-	22,684	39,270
TOTAL REVENUES.....	102,519,295	1,883	13,105,060	115,626,238
EXPENDITURES:				
Current:				
District administration.....	3,012,056	-	-	3,012,056
Instructional leadership.....	5,382,856	-	3,327	5,386,183
Classroom and specialist teachers.....	38,631,543	-	5,292,153	43,923,696
Professional development.....	259,238	-	13,430	272,668
Instructional materials, equipment and technology.....	1,918,724	-	409,915	2,328,639
Pupil transportation services.....	4,852,980	-	109,949	4,962,929
Operations and maintenance.....	5,618,266	-	373,824	5,992,090
Guidance, counseling and testing.....	3,117,006	-	152,066	3,269,072
Other school services.....	2,312,295	-	1,683,834	3,996,129
Food services.....	-	-	1,782,379	1,782,379
Out of district tuition.....	6,109,226	-	-	6,109,226
Community education.....	-	-	2,032,410	2,032,410
Employee benefits.....	27,407,975	-	89,497	27,497,472
Insurance.....	187,866	-	27,838	215,704
Capital outlay.....	2,293,486	-	825,969	3,119,455
Debt service:				
Debt service principal.....	1,435,000	-	25,000	1,460,000
Interest.....	437,518	-	-	437,518
TOTAL EXPENDITURES.....	102,976,035	-	12,821,591	115,797,626
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(456,740)	1,883	283,469	(171,388)
OTHER FINANCING SOURCES (USES):				
Capital lease financing.....	645,000	-	-	645,000
Transfers in.....	-	1,000,000	-	1,000,000
Transfers out.....	(1,000,000)	-	-	(1,000,000)
TOTAL OTHER FINANCING SOURCES (USES).....	(355,000)	1,000,000	-	645,000
NET CHANGE IN FUND BALANCES.....	(811,740)	1,001,883	283,469	473,612
FUND BALANCES AT BEGINNING OF YEAR.....	5,930,744	-	7,135,081	13,065,825
FUND BALANCES AT END OF YEAR.....	\$ 5,119,004	\$ 1,001,883	\$ 7,418,550	\$ 13,539,437

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds.....		\$ 473,612
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay.....	2,697,285	
Depreciation expense.....	<u>(3,713,195)</u>	
Net effect of reporting capital assets.....		(1,015,910)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.		
Principal payments on capital leases.....	519,222	
Capital lease financing.....	(645,000)	
Debt service principal payments.....	<u>1,460,000</u>	
Net effect of reporting long-term debt.....		1,334,222
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in compensated absences accrual.....	421,793	
Net change in accrued interest on long-term debt.....	22,584	
Net change in deferred outflow/(inflow) of resources related to pensions.....	1,319,035	
Net change in net pension liability.....	(2,873,091)	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits.....	(117,551)	
Net change in net other postemployment benefits liability.....	<u>(1,928,281)</u>	
Net effect of recording long-term liabilities.....		<u>(3,155,511)</u>
Change in net position of governmental activities.....		<u>\$ (2,363,587)</u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2019

	Other Postemployment Benefit Trust Fund	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents.....	\$ 25,396	\$ 50,418	\$ 154,319
Investments.....	<u>4,904,503</u>	<u>231,473</u>	<u>-</u>
TOTAL ASSETS.....	<u>4,929,899</u>	<u>281,891</u>	<u>154,319</u>
LIABILITIES			
Liabilities due depositors.....	<u>-</u>	<u>-</u>	<u>154,319</u>
NET POSITION			
Restricted for other postemployment benefits.....	4,929,899	-	-
Held in trust for other purposes.....	<u>-</u>	<u>281,891</u>	<u>-</u>
TOTAL NET POSITION.....	<u>\$ 4,929,899</u>	<u>\$ 281,891</u>	<u>\$ -</u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2019

	Other Postemployment Benefit Trust Fund	Private Purpose Trust Funds
ADDITIONS:		
Contributions:		
Employer contributions.....	\$ 1,426,261	\$ -
Employer contributions for other postemployment benefit payments....	900,000	-
Private donations.....	-	23,302
Total contributions.....	2,326,261	23,302
Net investment income.....	27,373	4,905
TOTAL ADDITIONS.....	2,353,634	28,207
DEDUCTIONS:		
Other postemployment benefit payments.....	1,426,261	-
Educational scholarships.....	-	25,750
TOTAL DEDUCTIONS.....	1,426,261	25,750
NET INCREASE (DECREASE) IN NET POSITION.....	927,373	2,457
NET POSITION AT BEGINNING OF YEAR.....	4,002,526	279,434
NET POSITION AT END OF YEAR.....	\$ 4,929,899	\$ 281,891

See notes to basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The District was formed in 1955 pursuant to Chapter 71 of the Massachusetts General Laws (MGL). The District consists of the Towns of Acton and Boxborough, Massachusetts. An eleven-member School Committee (Committee) governs the District, which consists of elected members from the District for a term of three years.

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

B. Government-Wide and Fund Financial Statements*Government-Wide Financial Statements*

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

Fund Financial Statements

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

Major Fund Criteria

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

- If total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows or resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

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

Fiduciary funds are reported by fund type.

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

The following major governmental funds are reported:

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

The nonmajor governmental funds consist of other special revenue and capital projects that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

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

The following fiduciary fund types are reported:

The *other postemployment benefit trust fund (OPEB)* is used to account for funds to offset the anticipated cost of premium payments for, or direct payments made to, retired employees of the District, and to any eligible surviving spouse of or dependents of deceased employees of the District.

The *private-purpose trust fund* is used to account for trust arrangements under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *agency fund* is used to account for assets held in a purely custodial capacity.

Government-Wide and Fund Financial Statements

For the government-wide financial statements and fiduciary fund accounting, all applicable Financial Accounting Standards Board (FASB) pronouncements issued on or prior to November 30, 1989, are applied, unless those pronouncements conflict with or contradict GASB pronouncements.

D. Cash and Investments

Government-Wide and Fund Financial Statements

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

E. Fair Value Measurements

The District reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value

practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

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

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

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

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

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

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

Intergovernmental

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

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

G. Inventories

Government-Wide and Fund Financial Statements

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

H. Capital Assets*Government-Wide Financial Statements*

Capital assets, which include land, land improvements, buildings, machinery and equipment, are reported in the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of \$25,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

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

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Buildings.....	40
Machinery and equipment.....	5 - 10
Improvements.....	15

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

Governmental Fund Financial Statements

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

I. Deferred Outflows/Inflows of Resources*Government-Wide Financial Statements (Net Position)*

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District reports a deferred inflow of resources for unavailable income and pensions in this category.

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The District reports a deferred inflow of resources for unavailable income in this category.

J. Interfund Receivables and Payables

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

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

Fund Financial Statements

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

K. Interfund Transfers

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

Government-Wide Financial Statements

Operating transfers between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net".

Fund Financial Statements

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

L. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state’s school building program is not considered to be capital related debt.

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

Fund Financial Statements (Fund Balances)

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

The governmental fund balance classifications are as follows:

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

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

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. A vote of the School Committee is the highest level of decision making authority that can commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose or a vote is taken to rescind the commitment.

“Assigned” fund balance includes amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. The school committee or school district official delegated that authority by the regional school district agreement has the authority to assign fund balance. Funds are assigned when the District has an obligation to purchase goods or services from the current years’ appropriation.

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

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

M. Long-term Debt*Government-Wide and Proprietary Fund Financial Statements*

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

Governmental Fund Financial Statements

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

N. Pensions

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

O. Investment Income

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

P. Compensated Absences

Employees are granted vacation leave in varying amounts based on collective bargaining agreements, state laws and executive policies. Administrative, support personnel and custodians are allowed to carryover a maximum of one year's allotment of vacation leave.

As a possible incentive for employment longevity, a sum of money will be paid to teachers having taught in the School District for at least fifteen years, and who leave the district prior to age 66. The incentive is calculated by multiplying the difference between the teacher's last annual Schedule A salary and that for a Step One on the bachelor's level for that same year and the relevant multiplication factor. The teachers' early retirement incentive expires June 30, 2021. There is a similar, smaller early retirement incentive for administrators who were hired prior to July 1, 2009.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation is reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

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

Q. Use of Estimates*Government-Wide and Fund Financial Statements*

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

R. Total Column*Government-Wide Financial Statements*

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

Fund Financial Statements

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

NOTE 2 - CASH AND INVESTMENTS

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

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits, and the State Treasurer's Investment Pool (Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The investments of the Pool are measured at amortized cost.

Custodial Credit Risk- Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk.

At year-end, the carrying amount of the District's deposits totaled \$3,079,264 and the bank balance totaled \$3,910,636. Of the bank balance, \$840,918 was covered by Federal Depository Insurance, \$1,457,651 was collateralized, and \$1,612,067 was uncollateralized.

Investments

As of June 30, 2019, the District had the following investments:

Investment Type	Fair value	Maturities		
		Under 1 Year	1-5 Years	Over 10 Years
<u>Debt securities:</u>				
U.S. treasury bonds.....	\$ 52,963	\$ 52,963	\$ -	\$ -
U.S. Government Agencies.....	109,856	-	109,856	-
Corporate bonds.....	47,914	32,986	14,928	-
Municipal bonds.....	10,413	-	-	10,413
Total debt securities.....	221,146	\$ 85,949	\$ 124,784	\$ 10,413
<u>Other investments:</u>				
Equity securities.....	234,989			
Equity mutual funds.....	3,294,982			
Fixed income.....	1,384,859			
MMDT - Cash portfolio.....	10,064,779			
Total investments.....	\$ 15,200,755			

Quality Rating	U.S.			
	U.S. Treasury Bonds	Government Agencies	Corporate Bonds	Municipal Bonds
Aaa.....	\$ 52,963	\$ 109,856	\$ -	\$ -
A2.....	-	-	19,997	-
AA.....	-	-	-	10,413
Aa3.....	-	-	12,989	-
Baa1.....	-	-	14,928	-
Total.....	\$ 52,963	\$ 109,856	\$ 47,914	\$ 10,413

As of June 30, 2019, the District's OPEB Trust had the following investments:

Equity securities.....	234,989
Equity mutual funds.....	3,294,982
Fixed income.....	1,374,532
Total investments.....	\$ 4,904,503

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the District will not be able to recover the value of its investments or collateral security that are in the possession of an outside party.

The District does not have an investment policy for custodial credit risk.

Interest Rate Risk

For an investment this is the risk that changes in interest rates of debt securities will adversely affect the fair value of an investment. The District does not have a policy for interest rate risk.

Credit Risk

Credit risk is the risk than an issuer or other counterparty to a debt security will not fulfill its obligation. The District does not have a policy for credit risk.

Concentration of Credit Risk

The District places no limit on the amount that may be invested in any one issuer.

Fair Market Value of Investments

The District holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the District's mission, the District determines that the disclosures related to these investments only need to be disaggregated by major type. The District chooses a tabular format for disclosing the levels within the fair value hierarchy. The following tables presents financial assets at June 30, 2019, that the District measures fair value on a recurring basis, by level, within the fair value hierarchy:

District Investments	June 30, 2019	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Type				
Investments measured at fair value:				
<u>Debt securities:</u>				
U.S. treasury bonds.....	\$ 52,963	\$ 52,963	\$ -	\$ -
U.S. Government Agencies.....	109,856	109,856	-	-
Corporate bonds.....	47,914	-	47,914	-
Municipal bonds.....	10,413	10,413	-	-
Total debt securities.....	221,146	173,232	47,914	-
<u>Other investments:</u>				
Equity securities.....	234,989	234,989	-	-
Equity mutual funds.....	3,294,982	3,294,982	-	-
Fixed income.....	1,384,859	1,384,859	-	-
Total other investments.....	4,914,830	4,914,830	-	-
Total investments measured at fair value.....	5,135,976	5,088,062	47,914	-
Investments measured at amortized cost:				
MMDT - Cash portfolio.....	10,064,779			
Total investments.....	\$ 15,200,755			

OPEB Trust Investments	December 31, 2018	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Type				
<u>Other investments:</u>				
Equity securities.....	234,989	234,989	-	-
Equity mutual funds.....	3,294,982	3,294,982	-	-
Fixed income.....	1,374,532	1,374,532	-	-
Total investments measured at fair value.....	\$ 4,904,503	4,904,503	-	-

NOTE 3 - RECEIVABLES

At June 30, 2019, receivables for the individual major governmental funds and nonmajor governmental funds in the aggregate including the applicable allowances for uncollectible accounts are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Departmental and other.....	\$ 2,167,220	\$ -	\$ 2,167,220
Intergovernmental - other.....	797,978	-	797,978
Total.....	<u>\$ 2,965,198</u>	<u>\$ -</u>	<u>\$ 2,965,198</u>

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. There was \$600,706 of such receivables at the end of the current fiscal year, consisting of amounts due to grants and revolving accounts.

NOTE 4 - CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 404,440	\$ -	\$ -	\$ 404,440
Construction in progress.....	-	849,781	-	849,781
Total capital assets not being depreciated....	<u>404,440</u>	<u>849,781</u>	<u>-</u>	<u>1,254,221</u>
<u>Capital assets being depreciated:</u>				
Buildings.....	96,947,132	-	-	96,947,132
Machinery and equipment.....	3,962,103	117,214	(1,577,564)	2,501,753
Vehicles.....	3,926,576	645,000	(564,860)	4,006,716
Improvements.....	6,001,769	1,402,083	-	7,403,852
Total capital assets being depreciated.....	<u>110,837,580</u>	<u>2,164,297</u>	<u>(2,142,424)</u>	<u>110,859,453</u>
<u>Less accumulated depreciation for:</u>				
Buildings.....	(32,170,530)	(2,578,300)	-	(34,748,830)
Machinery and equipment.....	(2,909,355)	(287,828)	1,534,254	(1,662,929)
Vehicles.....	(769,501)	(442,363)	291,377	(920,487)
Improvements.....	(1,889,417)	(404,704)	-	(2,294,121)
Total accumulated depreciation.....	<u>(37,738,803)</u>	<u>(3,713,195)</u>	<u>1,825,631</u>	<u>(39,626,367)</u>
Total capital assets being depreciated, net.....	<u>73,098,777</u>	<u>(1,548,898)</u>	<u>(316,793)</u>	<u>71,233,086</u>
Total governmental activities capital assets, net.....	<u>\$ 73,503,217</u>	<u>\$ (699,117)</u>	<u>\$ (316,793)</u>	<u>\$ 72,487,307</u>

Depreciation expense is unallocated.

NOTE 5 – CAPITAL LEASES

The District is obligated under several leases for motor vehicles and equipment accounted for as a capital lease. The lease obligations are accounted for as a liability in the government-wide financial statements. The assets acquired through capital lease are as follows:

	Governmental Activities
Vehicles.....	\$ 645,000
Less: accumulated depreciation...	(129,000)
Total.....	<u>\$ 516,000</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019, were as follows:

Years ending June 30:	Governmental Activities
2020.....	\$ 706,197
2021.....	485,670
2022.....	485,670
2023.....	<u>831,056</u>
Total minimum lease payments.....	2,508,593
Less: amounts representing interest.....	<u>(95,423)</u>
Present value of minimum lease payments... \$	<u><u>2,413,170</u></u>

NOTE 6 - SHORT-TERM FINANCING

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

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

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

At June 30, 2019, the District had no short-term debt outstanding.

NOTE 7 - LONG-TERM DEBT

State law permits the District, under the provisions of Chapter 71, Section 16, to authorize indebtedness not to exceed an amount approved by the Emergency Finance Board. Furthermore, written notice of the amount of debt authorized and general purpose of the debt must be given to the Board of Selectmen in each of the Town's comprising the District. Details related to the District's outstanding indebtedness at June 30, 2019, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2019
GOB Refunding 2014, Original 2005 (SHS)...	2025	\$ 10,330,900	4.00	\$ 7,132,000
GOB Refunding 2014, Original 2004 (JHS)...	2025	3,064,100	4.00	1,943,000
GOB Tax exempt Bonds Series B	2028	1,050,000	2.00	<u>945,000</u>
Total Bonds Payable, net.....				<u>\$ 10,020,000</u>

Debt service requirements for principal and interest for bonds payable in future years are as follows:

Year	Principal	Interest	Total
2020.....	\$ 1,505,000	\$ 381,218	\$ 1,886,218
2021.....	1,560,000	323,118	1,883,118
2022.....	1,620,000	262,818	1,882,818
2023.....	1,680,000	200,118	1,880,118
2024.....	1,670,000	135,018	1,805,018
2025.....	1,670,000	70,318	1,740,318
2026.....	105,000	5,618	110,618
2027.....	105,000	3,465	108,465
2028.....	105,000	1,181	106,181
Total.....	<u>\$ 10,020,000</u>	<u>\$ 1,382,872</u>	<u>\$ 11,402,872</u>

The District is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2019, the District had \$7.5 million of authorized and unissued debt, relating to its Capital Improvement Program (CIP) long-range plan.

Changes in Long-term Liabilities

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

	Beginning Balance	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Long-term bonds payable.....	\$ 11,480,000	\$ (1,460,000)	\$ -	\$ -	\$ 10,020,000	\$ 1,505,000
Capital lease obligations.....	2,287,392	-	516,000	(390,222)	2,413,170	664,240
Compensated absences.....	3,511,503	-	2,323,079	(2,744,872)	3,089,710	2,605,260
Net pension liability.....	27,084,083	-	2,873,091	-	29,957,174	-
Other postemployment benefits.....	43,840,057	-	1,928,281	-	45,768,338	-
Total long-term liabilities.....	<u>\$ 88,203,035</u>	<u>\$ (1,460,000)</u>	<u>\$ 7,640,451</u>	<u>\$ (3,135,094)</u>	<u>\$ 91,248,392</u>	<u>\$ 4,774,500</u>

Compensated absences and other postemployment liabilities related to governmental activities are normally paid from the funds reporting payroll and related expenditures, which consist of the general fund accounts.

NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

GASB #54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of design making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balances of the general fund that is not constrained for any particular purpose.

The District's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose. As of June 30, 2019, the governmental fund balances consisted of the following:

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:				
Restricted for:				
Major capital project fund.....	-	\$ 1,001,883	-	\$ 1,001,883
Federal and State Grants.....	-	-	2,411,264	2,411,264
Gifts and Private Grants.....	-	-	309,942	309,942
Food Services.....	-	-	666,722	666,722
School Choice.....	-	-	91,854	91,854
Other school services.....	-	-	1,630,371	1,630,371
Revolving funds.....	-	-	1,395,969	1,395,969
Community Education.....	-	-	912,428	912,428
Assigned to:				
Encumbrances:				
District administration.....	56,961	-	-	56,961
Instructional leadership.....	585	-	-	585
Classroom and specialist teachers.....	13,424	-	-	13,424
Professional development.....	385	-	-	385
Instructional materials, equipment and technology.....	72,020	-	-	72,020
Pupil transportation services.....	2,759	-	-	2,759
Operations and maintenance.....	150,209	-	-	150,209
Guidance, counseling and testing.....	1,807	-	-	1,807
Other school services.....	4,287	-	-	4,287
Programs with other school districts (tuitions).....	13,487	-	-	13,487
Employee benefits.....	2,280	-	-	2,280
Capital outlay.....	236,809	-	-	236,809
Excess and deficiency used for subsequent year's budget.....	690,000	-	-	690,000
Unassigned.....	3,873,991	-	-	3,873,991
Total Fund Balances.....	\$ 5,119,004	\$ 1,001,883	\$ 7,418,550	\$ 13,539,437

NOTE 9 - RISK FINANCING

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance.

The District participates with the Town of Acton in a health insurance risk pool trust administered by Acton Health Insurance Trust (Trust), a two member organization established pursuant to Chapter 32B, Section 12 and chapter 40, section 3A of the Massachusetts General Laws to obtain health insurance for member governments at costs eligible for larger groups. The Trust offers a variety of premium based plans to its members with each participating governmental unit being charged a premium for coverage based on rates established by the Trust. The District is obligated to pay the group its required premiums and, in the event the Trust is terminated, its pro-rata share of a deficit should one exist.

NOTE 10 - PENSION PLAN*Plan Description*

The District is a member of the Middlesex County Regional Retirement System (MCRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 71 member units. The MCRS is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan.

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

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the District to the MTRS. Therefore, the District is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the District does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2018. The District's portion of the collective pension expense, contributed by the Commonwealth, of \$13,801,171 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the District is \$136,192,824 as of the measurement date.

Benefits Provided

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's

highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

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

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

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the MCRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The District's proportionate share of the required contribution equaled its actual contribution for the year ended December 31, 2018, was \$2,467,453, 18.37% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities

At June 30, 2019, the District reported a liability of \$29,957,174 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018. Accordingly, update procedures were used to roll forward the total pension liability to the measurement date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2018, the District's proportion was 1.92%, a decrease from its proportion of 1.91% measured at December 31, 2017.

Pension Expense

For the year ended June 30, 2019, the District recognized pension expense of \$4,021,509. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows related to pensions of \$4,206,826 and \$317,285, respectively. The change in deferred outflows is detailed below on the following page.

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 61,291	\$ (104,418)	\$ (43,127)
Difference between projected and actual earnings.....	1,335,301	-	1,335,301
Changes in assumptions.....	1,861,780	-	1,861,780
Changes in proportion and proportionate share of contributions...	948,454	(212,867)	735,587
Total deferred outflows/(inflows) of resources.....	\$ 4,206,826	\$ (317,285)	\$ 3,889,541

The District's deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2020.....	\$ 1,581,855
2021.....	1,227,867
2022.....	498,122
2023.....	581,697
Total.....	\$ 3,889,541

Actuarial Assumptions - The total pension liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2018:

Valuation date.....	January 1, 2018
Actuarial cost method.....	Individual Entry Age Normal Cost Method
Amortization method.....	Prior year's total contribution increased by 6.5% for fiscal 2018 through fiscal 2024, and thereafter the remaining unfunded liability will be amortized on a 4.0% annual increasing basis; ERI liability amortized in level payments
Remaining amortization period.....	As of July 1, 2018, 1 year remaining for 2002 ERI liability, 2 years remaining for 2003 ERI liability, 4 years remaining for 2010 ERI liability, and 17 years for remaining unfunded liability
Asset valuation method.....	The difference between the expected return and the actual investment return on a market value basis is recognized over a five year period. Asset value is adjusted as necessary to be within 20% on the market value
Inflation rate.....	3.25% (previously 3.5%)
Projected salary increases.....	Varies by length of service with ultimate rates of 4.00% for Group 1, 4.25% for Group 2 and 4.5% for Group 4.
Cost of living adjustments.....	3% of the first \$14,000 of retirement income.
Rates of retirement.....	Varies based on age for general employees, police and fire employees

Rates of disability..... For general employees, it was assumed that 45% of all disabilities are ordinary (55% are service connected). For police and fire employees, 10% of all disabilities are assumed to be ordinary (90% are service connected)

Mortality rates:

Pre-retirement..... The RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2017

Healthy retiree..... The RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2017

Disabled retiree..... The RP-2014 Blue Collar Healthy Annuitant Mortality Table forward one year and projected generationally with Scale MP-2017

Investment policy

The pension plan's policy in regard to the allocation of invested assets is established by PRIT. Plan assets are managed on a total return basis with a long-term objective of achieving a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2018, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Long-Term Expected Asset Allocation
Domestic equity.....	7.62%	17.00%
International developed markets equity.....	7.80%	14.90%
International emerging markets equity.....	9.31%	6.00%
Core fixed income.....	4.00%	13.00%
Value-added fixed income.....	7.58%	8.10%
Private equity.....	11.15%	12.10%
Real estate.....	6.59%	9.40%
Timberland.....	7.00%	4.10%
Hedge funds PCS.....	6.83%	14.20%
Liquidating portfolios.....	0.00%	0.30%
Overlay.....	0.00%	0.90%
		100.00%

Rate of return

For the year ended December 31, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -2.52%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net position liability to changes in the discount rate

The following presents the net position liability, calculated using the discount rate of 7.5%, as well as what the net position liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	December 31, 2018, Measurement Date		
	Current		
	1% Decrease (6.5%)	Discount (7.5%)	1% Increase (8.5%)
The District's proportionate share of the net pension liability.....	\$ 36,339,395	\$ 29,957,174	\$ 24,576,026

NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description – The Acton-Boxborough Regional School District administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare insurance for eligible retirees and their spouses through the District's group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the District and the unions representing District employees and are renegotiated each bargaining period. The Plan does not issue a publicly available financial report.

Funding Policy – Contribution requirements are established, and may be amended, by the District. The current health insurance contribution rates of Plan members and the District 25% and 75%, respectively, except for certain plans which are 50%/50%. Retirees contribute 50%. The Plan members and District each contributes 50% towards a \$15,000 term life insurance premium. Plan contributions are based on a pay-as-you-go basis.

The Commonwealth of Massachusetts passed special legislation that has allowed the District to establish a postemployment benefit trust fund and to enable the District to begin pre-funding its OPEB liabilities. The Trust is managed by a 5 member Board of Trustees who are authorized to manage the Trust in accordance with the Trust Agreement.

During 2019, the District pre-funded future OPEB liabilities \$900,000 by contributing funds to the Other Postemployment Benefit Fund in excess of the pay-as-you-go required contribution. These funds are reported within the Fiduciary Funds financial statements. As of June 30, 2019, the balance of this fund totaled \$4.9 million.

The annual money-weighted rate of return on OPEB plan investments was 10.09%. The money-weighted rate of return expresses investment performance, net of OPEB plan investment expense, adjusted for the changing amounts actually invested.

Measurement Date – GASB #75 requires the net OPEB liability to be measured as of the OPEB Plan's most recent fiscal year-end. Accordingly, the net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2017.

Plan Membership – The following table represents the Plan's membership at June 30, 2019:

Active members.....	760
Inactive members currently receiving benefits.....	<u>336</u>
Total.....	<u>1,096</u>

The components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation are summarized in the following table:

Total OPEB liability.....	\$ 50,942,895
Less: OPEB plan's fiduciary net position.....	<u>(5,174,557)</u>
Net OPEB liability.....	<u>\$ 45,768,338</u>
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.....	10.2%

Significant Actuarial Assumption – The total other postemployment benefit liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions:

Valuation date.....	July 1, 2017
Actuarial cost method.....	Individual Entry Age Normal
Asset valuation method.....	Market value of assets as of reporting date, June 30, 2019
Investment rate of return.....	6.8%, net of OPEB plan investment expense, including inflation.
Municipal bond rate.....	2.79% as of June 30, 2019 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)
Single equivalent index rate.....	5.50% net of OPEB plan investment expense, including inflation
Inflation rate.....	2.75% as of June 30, 2019 and for future periods.
Projected salary increases.....	3% annually as of June 30, 2019 and for future periods.
Cost of living adjustment.....	Not Applicable
Pre-retirement mortality.....	RP-2000 Mortality Table projected generationally with Scale BB and a base year 2009 for males and females.

Disabled mortality..... RP-2000 Healthy Annuitant Table projected generationally with Scale BB and a base year 2012 for males and females.

Investment policy

The OPEB plan's assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan. The long-term real rate of return on OPEB investments was determined using the District's investment policy.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The District's expected future real rate of return of 4.30% is added to the expected inflation of 2.75% to produce the long-term expected nominal rate of return of 6.80%. Best estimates of geometric real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2019 are summarized in the following table.

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity - large cap.....	20.00%	4.00%
Domestic equity - small cap.....	10.00%	6.00%
International equities - developed market.....	10.00%	4.50%
International equities - emerging market.....	5.00%	7.00%
Domestic fixed income.....	25.00%	2.00%
International fixed income.....	10.00%	3.00%
Alternatives.....	20.00%	6.50%
Real estate.....	0.00%	6.25%
Cash & Cash Equivalents.....	0.00%	0.00%
Total.....	100.00%	

Sensitivity of the net position liability to changes in the discount rate – The following table presents the net other postemployment benefit liability and service cost, calculated using the discount rate of 5.5%, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease (4.5%)	Current Discount Rate (5.5%)	1% Increase (6.5%)
Net OPEB liability..... \$	\$ 54,261,307	\$ 45,768,338	\$ 39,013,902

Sensitivity of the net position liability to changes in the healthcare trend – The following table presents the net other postemployment benefit liability and service cost, calculated using the current healthcare trend rate of 5.00%, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease (4%)	Current Trend (5%)	1% Increase (6%)
Net OPEB liability.....	\$ 31,928,594	\$ 45,768,338	\$ 63,321,490

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018.....	\$ 47,930,828	\$ 3,847,118	\$ 44,083,710
Changes for the year:			
Service cost.....	1,744,862	-	1,744,862
Interest.....	2,693,466	-	2,693,466
Changes of benefit terms.....	-	-	-
Differences between expected and actual experience...	-	-	-
Changes in assumptions and other inputs.....	-	-	-
Investment income.....	-	427,439	(427,439)
Contributions.....	-	2,326,261	(2,326,261)
Benefit payments.....	(1,426,261)	(1,426,261)	-
Net change.....	3,012,067	1,327,439	1,684,628
Balances at June 30, 2019.....	\$ 50,942,895	\$ 5,174,557	\$ 45,768,338

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2019, the GASB Statement #75 measurement date, the District recognized OPEB expense of \$1,789,581. At June 30, 2019, the District reported deferred outflows of resources related to the difference between actual and expected earnings of \$135,738.

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

Measurement date year ended June 30:

2019.....	\$ (27,148)
2020.....	(27,148)
2021.....	(27,148)
2022.....	(27,148)
2023.....	(27,146)
	<u>\$ (135,738)</u>

Changes of Assumptions - None

Changes in Plan Provisions – None.

NOTE 12 - COMMITMENTS

The District appropriates annually those amounts necessary for capital leases it has for its buses. Currently, these leases extend through 2023.

In August, 2018, the District took delivery of 10 new school buses for use in the upcoming school year, executing a five-year lease. The lease calls for five equal annual payments of \$129,000, which will be funded in the District's operating budgets of fiscal years 2019 through 2023, and a fixed payment buyout upon lease expiration.

NOTE 13 - CONTINGENCIES

The District participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2019, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2019.

The District has an annual obligation to the Town of Acton for costs avoided in the construction of the Middle Fort Pond Brook Sewer District. The amount owed represents the total projected costs to construct an on-site facility and sewage collection system for the school campus located on Charter and Hayward roads. The annual payment is \$183,333 and is payable through July 1, 2030. At June 30, 2019 the remaining balance owed was \$2,107,467.

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 11, 2019, which is the date the financial statements were available to be issued.

NOTE 15 - IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2019, the following GASB pronouncements were implemented:

- GASB Statement #83, *Certain Asset Retirement Obligations*. This pronouncement did not impact the basic financial statements.
- GASB Statement #88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #84, *Fiduciary Activities*, which is required to be implemented in 2020.
- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2021.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2021.
- The GASB issued Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*, which is required to be implemented in 2020.
- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2022.

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

Required Supplementary Information

General Fund Budgetary Comparison Schedule

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

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GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

	Budgeted Amounts			
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget
REVENUES:				
Member town assessments.....	\$ -	\$ 71,333,313	\$ 71,333,313	\$ 71,333,313
Intergovernmental.....	-	16,513,179	16,513,179	16,513,179
Investment income.....	-	100,000	100,000	-
Miscellaneous revenue.....	-	-	-	-
TOTAL REVENUES.....	-	87,946,492	87,946,492	87,846,492
EXPENDITURES:				
Current:				
District administration.....	37,944	3,131,850	3,169,794	3,254,568
Instructional leadership.....	-	5,366,133	5,366,133	5,364,133
Classroom and specialist teachers.....	722	39,210,743	39,211,465	39,123,365
Professional development.....	7,000	204,300	211,300	264,800
Instructional materials, equipment and technology.....	196,732	1,673,630	1,870,362	1,877,070
Pupil transportation services.....	1,156	5,219,523	5,220,679	5,128,679
Operations and maintenance.....	152,718	5,409,253	5,561,971	5,864,471
Guidance, counseling and testing.....	3,021	3,153,448	3,156,469	3,156,469
Other school services.....	-	2,325,754	2,325,754	2,299,580
Programs with other school districts (tuitions).....	42,136	5,790,010	5,832,146	5,832,146
Employee benefits.....	3,659	13,833,407	13,837,066	13,917,066
Insurance.....	-	166,800	166,800	166,800
Capital outlay.....	449,395	1,364,123	1,813,518	1,494,310
Debt service:				
Debt service principal.....	-	1,435,000	1,435,000	1,435,000
Interest.....	-	437,518	437,518	437,518
TOTAL EXPENDITURES.....	894,483	88,721,492	89,615,975	89,615,975
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES.....	(894,483)	(775,000)	(1,669,483)	(1,769,483)
OTHER FINANCING SOURCES (USES):				
Transfers out.....	-	-	-	(710,000)
NET CHANGE IN FUND BALANCE.....	(894,483)	(775,000)	(1,669,483)	(2,479,483)
FUND BALANCES AT BEGINNING OF YEAR.....	-	5,930,744	5,930,744	5,930,744
FUND BALANCES AT END OF YEAR.....	\$ (894,483)	\$ 5,155,744	\$ 4,261,261	\$ 3,451,261

See notes to required supplementary information.

	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
\$	71,333,313	\$ -	\$ -
	17,002,068	-	488,889
	366,157	-	366,157
	16,586	-	16,586
	<u>88,718,124</u>	<u>-</u>	<u>871,632</u>
	3,012,056	56,961	185,551
	5,382,856	585	(19,308)
	38,631,543	13,424	478,398
	259,238	385	5,177
	1,918,724	72,020	(113,674)
	4,852,980	2,759	272,940
	5,618,266	150,209	95,996
	3,117,006	1,807	37,656
	2,312,295	4,287	(17,002)
	6,109,226	13,487	(290,567)
	13,606,804	2,280	307,982
	187,866	-	(21,066)
	1,648,486	236,809	(390,985)
	1,435,000	-	-
	437,518	-	-
	<u>88,529,864</u>	<u>555,013</u>	<u>531,098</u>
	<u>188,260</u>	<u>(555,013)</u>	<u>1,402,730</u>
	<u>(1,000,000)</u>	<u>-</u>	<u>(290,000)</u>
	(811,740)	(555,013)	1,112,730
	<u>5,930,744</u>	<u>-</u>	<u>-</u>
\$	<u>5,119,004</u>	<u>(555,013)</u>	<u>1,112,730</u>

Pension Plan Schedules

The Schedule of Funding Progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The Schedule of Employer Contributions presents multiyear trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the District is one participating employer, as well as the District's proportionate share of the plan's annual contributions.

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

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

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
MIDDLESEX COUNTY RETIREMENT SYSTEM**

<u>Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered- employee payroll</u>	<u>Net pension liability as a percentage of covered- employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
December 31, 2018.....	1.92%	\$ 29,957,174	\$ 13,431,428	223.04%	46.40%
December 31, 2017.....	1.91%	27,084,083	12,887,573	210.16%	49.27%
December 31, 2016.....	1.94%	27,434,445	12,732,786	215.46%	45.49%
December 31, 2015.....	1.82%	23,515,180	12,897,778	182.32%	46.13%
December 31, 2014.....	1.82%	21,781,913	12,401,710	175.64%	47.65%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
ABRSD CONTRIBUTORY RETIREMENT SYSTEM**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
December 31, 2018.....	\$ 2,467,453	\$ (2,467,453)	-	\$ 13,431,428	18.37%
December 31, 2017.....	2,318,753	(2,318,753)	-	12,887,573	17.99%
December 31, 2016.....	2,086,065	(2,086,065)	-	12,732,786	16.38%
December 31, 2015.....	1,961,424	(1,961,424)	-	12,897,778	15.21%
December 31, 2014.....	1,756,208	(1,756,208)	-	12,401,710	14.16%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS
OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

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

<u>Year</u>	<u>Commonwealth's 100% Share of the Associated Net Pension Liability</u>	<u>Expense and Revenue Recognized for the Commonwealth's Support</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u>
2018.....	\$ 136,192,824	\$ 13,801,171	54.84%
2017.....	131,012,265	13,674,131	54.25%
2016.....	126,992,148	12,954,032	52.73%
2015.....	118,499,343	9,611,351	55.38%

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

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Changes in the District's Net Other Postemployment Benefit Liability presents multi-year trend information on the Plan's net other postemployment benefit liability and related ratios.

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

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

**SCHEDULE OF CHANGES IN THE
DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019
Total OPEB Liability			
Service Cost.....	\$ 1,587,326	\$ 1,638,860	\$ 1,744,862
Interest.....	2,408,061	2,598,396	2,693,466
Changes of benefit terms.....	-	-	-
Differences between expected and actual experience....	-	-	-
Changes of assumptions.....	-	(458,279)	-
Benefit payments.....	<u>(1,209,591)</u>	<u>(1,426,261)</u>	<u>(1,426,261)</u>
Net change in total OPEB liability.....	2,785,796	2,352,716	3,012,067
Total OPEB liability - beginning.....	<u>42,792,316</u>	<u>45,578,112</u>	<u>47,930,828</u>
Total OPEB liability - ending (a).....	<u>\$ 45,578,112</u>	<u>\$ 47,930,828</u>	<u>\$ 50,942,895</u>
Plan fiduciary net position			
Employer contributions.....	\$ 2,071,657	\$ 2,238,016	\$ 2,326,261
Employer contributions for OPEB payments.....	-	-	-
Net investment income.....	178,628	157,890	360,276
Benefit payments.....	(1,209,591)	(1,426,261)	(1,426,261)
Other.....	<u>(62,066)</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position.....	978,628	969,645	1,260,276
Plan fiduciary net position - beginning of year.....	<u>1,966,008</u>	<u>2,944,636</u>	<u>3,914,281</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 2,944,636</u>	<u>\$ 3,914,281</u>	<u>\$ 5,174,557</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 42,633,476</u>	<u>\$ 44,016,547</u>	<u>\$ 45,768,338</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	6.46%	8.17%	10.16%
Covered-employee payroll.....	\$ 48,838,493	\$ 48,838,493	\$ 50,303,648
Net OPEB liability as a percentage of covered-employee payroll.....	87.29%	90.13%	90.98%

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

See notes to required supplementary information.

**SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2019.....	\$ 1,426,261	\$ (1,426,261)	\$ -	\$ 50,303,648	2.84%
June 30, 2018.....	1,271,657	(1,271,657)	-	48,838,493	2.60%
June 30, 2017.....	1,209,591	(1,209,591)	-	48,838,493	2.48%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2019.....	10.09%
June 30, 2018.....	8.20%
June 30, 2017.....	9.09%

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

See notes to required supplementary information.

NOTE A - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITYA. Budgetary Information

The District adopts a balanced budget that is approved by the Committee. The Superintendent of Schools presents an annual budget to the Committee, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Committee, which has the full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by a two-thirds vote and ratification by both member communities' Town Meetings, as required by MGL. Increases to the budget subsequent to the approval of the annual budget also require a two-thirds vote of School Committee and Town Meeting ratification.

The majority of appropriations are non-continuing which lapse at the end of each year.

The District adopts an annual budget for the General Fund in conformity with the guidelines described above. The original 2019 approved budget for the General Fund authorized \$88.7 million in appropriations.

The District's accounting office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the District's accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2019, is presented below:

Net change in fund balance - budgetary basis.....	\$	(811,740)
<u>Basis of accounting differences:</u>		
Recognition of revenue for on-behalf payments.....		13,801,171
Recognition of expenditures for on-behalf payments.....		<u>(13,801,171)</u>
Net change in fund balance - GAAP basis.....	\$	<u>(811,740)</u>

NOTE B – PENSION PLANSchedule of the District's Proportionate Share of the Net Pension Liability

The Schedule of the District's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

Schedule of District's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The District may choose to pay the entire appropriation in

July at a discounted rate. Accordingly, actual contributions may be less than the “total appropriation”. The pension fund appropriation is allocated to the District based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the District does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the District; the portion of the collective pension expense as both a revenue and pension expense recognized by the District; and the Plan's fiduciary net position as a percentage of the total liability.

Changes in Assumptions - None

Changes in Plan Provisions - None

NOTE C – OTHER POST-RETIREMENT BENEFITS

The District administers a single-employer defined benefit healthcare plan (the “Plan”). The Plan provides lifetime healthcare insurance for eligible retirees and their spouses through two separate plans. The District's group health insurance plan covers its active members and the Group Insurance Commission covers its retired members.

Schedule of the District's Proportionate Share of the Net Other Postemployment Benefit Liability

The Schedule of the District's Proportionate Share of the Net Other Postemployment Benefit Liability details the Plan's net other postemployment benefit liability (asset) and the covered employee payroll. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered payroll.

Schedule of the District's Contributions

The Schedule of the District's Contributions includes the District's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The District is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered payroll.

Schedule of Investment Return

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

Changes in Assumptions – None.

Changes in Plan Provisions - None



Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	5.4
AGENDA ITEM TITLE	School Building Committee Update		
PRESENTER(S)	Peter Light		
SUMMARY OF TOPIC	Update on the recent Acton Tri-Board meeting and forums being held		

WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?	
X	No action requested - this is a short update or presentation of information
	Request input and questions from the School Committee, but no vote required
	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
	with the request that the School Committee take action immediately

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	
FOLLOW-UP	
APPROX. TIME FOR THE AGENDA ITEM (MIN.)	5
ATTACHMENTS	FYI materials: current slides & flyer, Town Meeting babysitting information

To develop engaged, well-balanced learners through collaborative, caring relationships.

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Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	5.5
AGENDA ITEM TITLE	Subcommittee Business		
PRESENTER(S)	Amy Krishnamurthy - Policy Diane Baum - Budget		
SUMMARY OF TOPIC	First Read for revised Public Participation policy, Update on Tutoring policy revision Update on Budget Subcommittee		

WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?			
	No action requested - this is a short update or presentation of information		
	Request input and questions from the School Committee, but no vote required		
X	Request formal action with a specific vote:		
	If formal action is requested, is this item being presented:		
	X	for the first time, with a request that the School Committee vote at a subsequent meeting OR	
		with the request that the School Committee take action immediately	

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	
FOLLOW-UP	We ask that school committee members share email Bet Petr with feedback on this policy by November 30. This policy will be brought back for a vote at a subsequent meeting.
APPROX. TIME FOR THE AGENDA ITEM (MIN.)	15 min
ATTACHMENTS	First Read draft of Public Participation policy in addendum

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Acton-Boxborough Regional School Committee

Meeting Agenda Item Summary

MEETING DATE	11.21.19	AGENDA ITEM NUMBER	5.7
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AGENDA ITEM TITLE	CONSENT AGENDA
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PRESENTER(S)	Tessa McKinley
--------------	----------------

SUMMARY OF TOPIC	VOTE to accept 4 generous donations to our schools
------------------	--

WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?		
	No action requested - this is a short update or presentation of information	
	Request input and questions from the School Committee, but no vote required	
X	Request formal action with a specific vote:	
	If formal action is requested, is this item being presented:	
		for the first time, with a request that the School Committee vote at a subsequent meeting OR
	X	with the request that the School Committee take action immediately

If formal action is requested, include a suggested motion or contact Beth Petr.

SUGGESTED MOTION	"Move to approve the consent agenda."
------------------	---------------------------------------

FOLLOW-UP	
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APPROX. TIME FOR THE AGENDA ITEM (MIN.)	5 min
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ATTACHMENTS	Four Request for Acceptance Letters
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Acton-Boxborough Regional School District
Blanchard Memorial School
493 Massachusetts Avenue
Boxborough, MA 01719
978-263-4569 <http://blanchard.abschools.org>

Mr. Dana Labb
Principal

TO: Peter Light, Superintendent of Schools

FROM: Dana Labb, Principal 

DATE: 11/4/19

RE: Donation from Littleton Electric Light and Water Department

The Blanchard Memorial School has been notified that our recent proposal has been approved by the Board of Littleton Electric Light and Water Department in the amount of \$5,000.

We ask that you and the Acton-Boxborough Regional School Committee please approve this generous donation which will be used to purchase 17 additional iPads for grades 1 and 2 in order to support a 2-to-1 iPad/student ratio. This technology will greatly enhance learning for our students.

We are extremely grateful to the Littleton Electric Light and Water Department for their continued support of our school.

Thank you.





Raymond J. Grey Junior High School
16 Charter Road, Acton, Massachusetts 01720-2995
(978) 264-4700 x3303 FAX (978) 264-3343
Andrew Shen, Principal

5.7.2
Acton-Boxborough Regional School District
James Marcotte, Assistant Principal
Allison Warren, Assistant Principal
David Lawrence, Assistant Principal

Date: November 6, 2019
To: Acton-Boxborough Regional School Committee
Peter Light, Superintendent of Schools
From: Andrew Shen, RJ Grey Principal
Re: Gift from ABR PTSO

Dear Peter,

We would like the School Committee to accept a gift of two checks, both in the amount of \$500.00 from the Acton-Boxborough PTSO (copies attached). These gift grants are given to help offset the cost of the 8th grade end of year dance for 2019 and 2020.

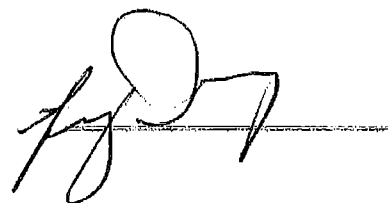
Please let me know if you have any questions.

Regards,

Andrew Shen

Attachments: as stated

Memorandum



To: Peter Light

From: Larry Dorey

Date: 10-25-19

Re: Donation to ABRHS Speech & Debate Team

Please present to the School Committee this donation to our Speech & Debate Team:

ABRHS Recipient	Donor	Amount
ABRHS Speech & Debate	Acton Debate Institute	\$1,000.00



Acton-Boxborough Regional School District
16 Charter Road
Acton, MA 01720
978-264-4700 www.abschools.org



5.7.4

Date: November 15, 2019

To: Acton-Boxborough Regional School Committee
Peter Light, Superintendent of Schools

From: Kirsten Nelson, Director of Food Services

Re: Anonymous Donation for Outstanding Lunch Balances

Dear Peter,

I would like the School Committee to accept a gift of \$1217.10 from an anonymous donor. This gift is given to pay off the outstanding lunch account balances for approximately 18 students. These student accounts are in arrears of \$40.00 or more. The anonymous donor asked that we reach out to each family with the following message...

"One day your child is going to change the world. Today, lunch is on me. Happy Thanksgiving from an ABRHS alumnus."

Please let me know if you have any questions.

Regards,

Kirsten Nelson
Director of Food Services



Our **vision** is to provide high-quality educational opportunities that inspire a community of learners

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Our **mission** is to develop engaged, well-balanced learners through collaborative, caring relationships



Douglas-Gates-Preschool Building Project Community Forum

November 4, 2019

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Why is this an important project?

- **Multiple schools at end of useful life**
 - Douglas & Gates schools - 50+ years old
 - Preschool located in Admin Building (former Merriam School) - 60+ years old
 - All 3 schools have issues with:
 - Accessibility
 - Health & Safety
 - Educational Opportunities
- **District-wide, classrooms at capacity/ need for additional space**
- **Cost effective solution to address multiple problems**
- **Allows district resources to target other capital projects**

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Existing Conditions at Douglas and Gates



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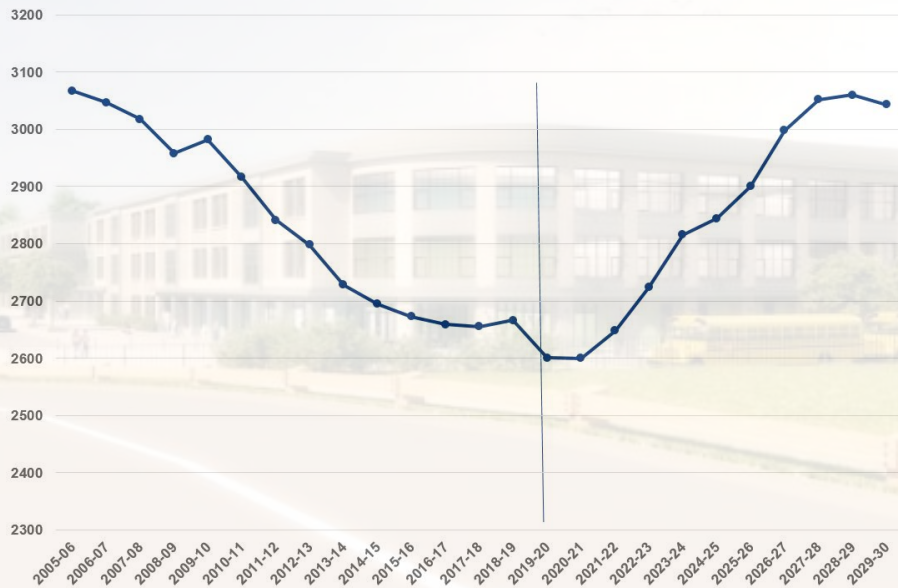
Results of Master Planning Study (2015-16)

	Admin (Pre-K)	Blanchard	Conant	Douglas	Gates	McCarthy- Towne & Merriam	Jr High	High School
Health, Safety, & Welfare	●	●	●	●	●	●	●	●
Code Compliance	●	●	●	●	●	●	●	●
Functional Use	●	●	●	●	●	●	●	●
Handicap Accessibility	●	●	●	●	●	●	●	●
Maintenance	●	●	●	●	●	●	●	●
Energy Efficiency	●	●	●	●	●	●	●	●
Hazardous Materials	●	●	●	●	●	●	●	●

Greater Need ← → Lesser Need

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Elementary Enrollment History & Projections



(Source: NESDEC, Nov. 2019)


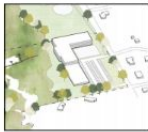




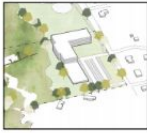
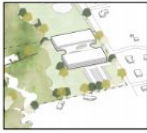







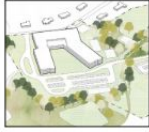
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Feasibility Study

District Conducted a Feasibility Study to determine best solution:

- Engaged Consultants
 - Arrowstreet Architects
 - Skanska, Project Manager
- Visioning Process
 - Community and Educator Engagement
- Stakeholder Engagement
 - Focus Groups/ Surveys
- 16 Options Reviewed (Douglas, Gates, Conant)
 - Site Suitability
 - Community Input
 - Cost

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Douglas 650 ENROLLMENT	1 CODE UPGRADE DOUGLAS SITE	2 ADDITION/RENOVATION DOUGLAS SITE	2.1 NEW CONSTRUCTION DOUGLAS SITE <small>SINGLE PHASE</small>	2.2 NEW CONSTRUCTION CONANT SITE		
						
Consolidated Douglas & Gates 990 ENROLLMENT	2.7 CODE UPGRADE GATES SITE	2.8 ADDITION/RENOVATION GATES SITE	2.9 ADDITION/RENOVATION DOUGLAS SITE	3 NEW CONSTRUCTION DOUGLAS SITE	4 NEW CONSTRUCTION GATES SITE <small>SINGLE PHASE</small>	4.1 NEW CONSTRUCTION GATES SITE <small>MULTI PHASE</small>
						
Consolidated Douglas & Conant 1,015 ENROLLMENT	4.6 CODE UPGRADE CONANT SITE	4.7 ADDITION/RENOVATION CONANT SITE	4.8 ADDITION/RENOVATION DOUGLAS SITE	4.9 NEW CONSTRUCTION DOUGLAS SITE	5 NEW CONSTRUCTION CONANT SITE <small>SINGLE PHASE</small>	5.1 NEW CONSTRUCTION CONANT SITE <small>MULTI PHASE</small>
						

ARROWSTREET / SKANSKA / CT DOUGLAS ELEMENTARY SCHOOL Acton-Boxborough, MA

46

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Why the Gates Site?

- Douglas:
 - Site too small
 - Floodplain limits buildable area
- Conant:
 - Good size
 - Buildable area limited by wetlands
- Gates:
 - Sufficient area
 - Buildable, even given consideration of wetlands

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Twin School: Cost Effective Option



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Preferred Option



**Douglas-Gates School
with Preschool Classrooms**

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What are the educational benefits?

- Provides modern learning spaces
 - Media/Library center
 - 2 STEAM labs and 2 Multipurpose rooms
 - Learning commons
 - Health and wellness gym
 - Classrooms share small breakout space
 - Outdoor learning spaces
- Provides improved learning spaces for students with special needs
 - 3 learning centers, 2 speech & language rooms, 1 sensory room and 2 resource programs per elementary school
 - Significantly improved space for CHECP with access to nurses and specials (art, music, gym)

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Design Progress / First Floor Plan



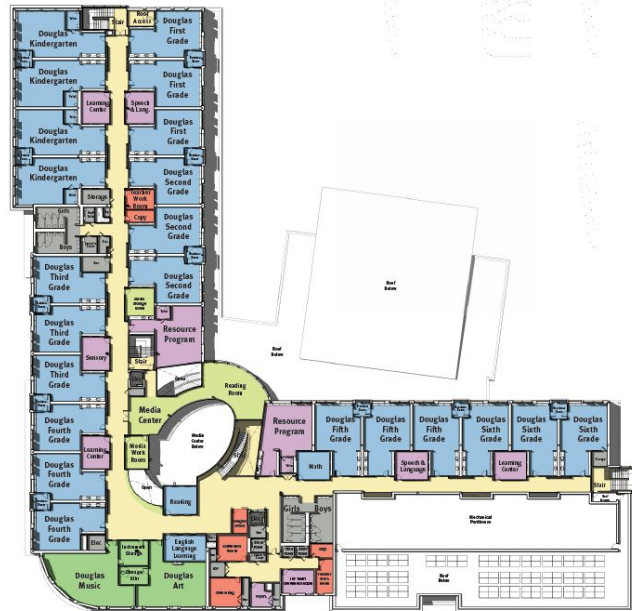
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Design Progress / Second Floor Plan, Gates School



WELLNESS • EQUITY • ENGAGEMENT

Design Progress / Third Floor Plan, Douglas School



ABRSD SKANSKA ARROWSTREET DOUGLAS & GATES ELEMENTARY SCHOOLS Acton/Borborough, Massachusetts

SCHOOL BUILDING COMMITTEE / August 14, 2019

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Design Progress / Interior



ABRSD SKANSKA ARROWSTREET DOUGLAS & GATES ELEMENTARY SCHOOLS Acton/Borborough, Massachusetts

SCHOOL BUILDING COMMITTEE / August 14, 2019

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Design Progress / Interior



ABRSD SKANSKA ARROWSTREET DOUGLAS & GATES ELEMENTARY SCHOOLS Acton Boxborough, Massachusetts

SCHOOL BUILDING COMMITTEE / August 14, 2019

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Design Progress / Exterior



ABRSD SKANSKA ARROWSTREET DOUGLAS & GATES ELEMENTARY SCHOOLS Acton Boxborough, Massachusetts

SCHOOL BUILDING COMMITTEE / August 14, 2019

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Sustainability



Triple net-zero design

- **Energy**
 - Heat provided by combination of geothermal wells & electric boilers
 - Zero combustion building - no fossil fuels
 - Photovoltaic (Solar) Panels offset 100% of energy needs
- **Water**
 - Rooftop rainwater collection
 - Underground storage of “gray water”
 - Reuse for toilets
- **Waste**
 - Sort & Recycle during construction & demolition
 - Continue District efforts to reduce waste (composting, recycling)

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How is this cost-effective for taxpayers?

- Time-value for consolidating two schools now
 - Original estimate for Douglas only project: **\$99M**
 - Final Budget for “Twin” school + preschool: **\$117.3M**
- Opportunity to include preschool classrooms
 - Value Undetermined (multi-million)
 - Preschool only projects not eligible for MSBA reimbursement
- Single-phase vs. multi-phase project
 - Value: \$7M
 - Saved 15 months of construction
- Value engineering process
 - Value: \$3.5M
- Historically low borrowing costs (interest rates)
 - Reduced impact on taxpayers

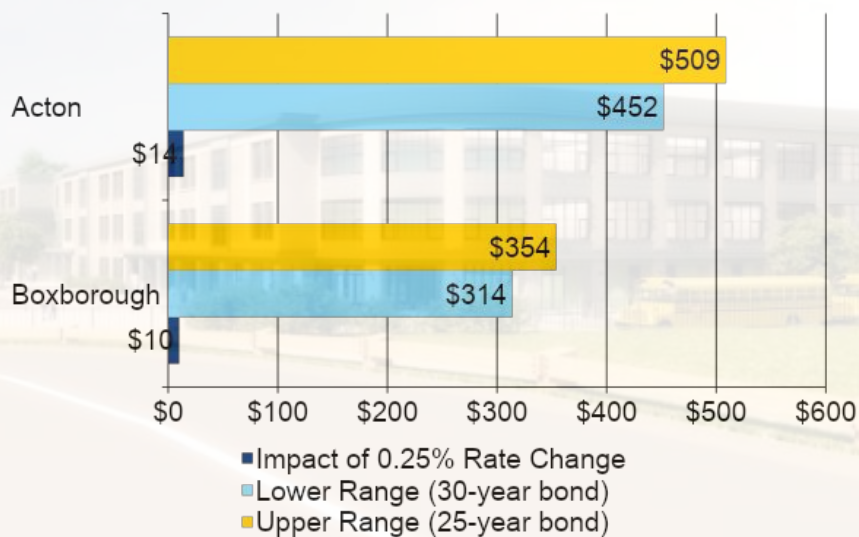
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Project Costs

	Projected Costs
Total Project Cost	\$117.3M
Project Cost remaining after Feasibility Study (\$1.3M)	\$116M
MSBA Reimbursement (Maximum <i>Possible</i> Grant)	\$38M
MSBA <i>Estimated</i> Reimbursement Rate	32.8%
AB Share of Total Costs	\$78M
Acton Share	\$66.3M
Acton SF Tax Impact	\$452 - \$509/ year
Boxborough Share	\$11.7M
Boxborough SF Tax Impact	\$314 - \$354/ year

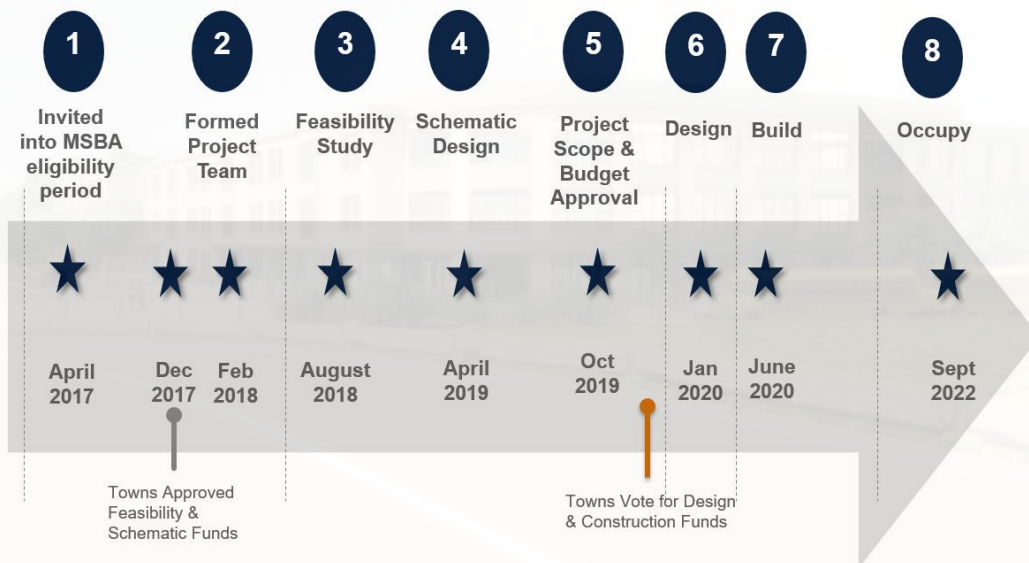
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Impact to Taxpayers



Median Home Assessed Value: Acton = \$590K; Boxborough = \$610K

Project Timeline



What happens if the project is not approved by Acton and Boxborough?

- Options Include:
 - Reevaluate project and bring back to voters within 12 months. Historically, if 2nd vote fails MSBA would remove the district from the Capital Program pool
 - Attempt to restart MSBA Process -
 - i. cannot resume where left off
 - ii. likely to take multiple attempts
 - District could go forward without MSBA, which would result in no reimbursement

What happens if the project is not approved by Acton and Boxborough?

- Because of enrollment needs and deteriorating facility conditions, a resulting failed project would ultimately result in our Gates, Douglas, and Preschool programs falling short in facilitating their educational programs
- Would leave these programs with inferior layout and facilities, while taking much longer to build and costing taxpayers significantly more than the proposed new school

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Questions?



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The following slides are back up material.

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The Cost of Net Zero

Net Zero Energy: \$3.27M

Cost Estimate Summary

Groundsource heat pump (PM+C)	\$12,272,421	Boilers and chillers (PM+C)	\$ 8,750,000	\$ 3,522,421
Zero Combustion	\$ -	Gas Line (Allowance)	\$ 50,000.00	\$ (50,000)
PV ready infrastructure - Roof	\$ 10,000	PV ready infrastructure	\$ 10,000	\$ -
PV ready infrastructure - Parking	\$ 40,000	No PV	\$ -	\$ 40,000
VE to hybrid system	\$ 12,032,421			\$ (\$240,000)
			\$ 3,272,421	Total Based on Estimate

Net Zero Water: \$415K

NZ Design	Estimated Cost	Non NZ Design	Estimated Cost	NZ 'Premium'
Rainwater reuse system (50,000g tank)	\$ 290,000	Larger stormwater retention	\$ -	\$ 290,000
Reuse piping to WC/urinals	\$ 175,000	Potable only piping	\$ -	\$ 175,000
VE to 20,000g tank	\$ 240,000			\$ (50,000)
			\$ 415,000	Total

Payback Period Calculation - Septic	
Estimated demand savings in gallon/year	500,500
Current water cost per gallon	\$ 0.0064
Estimated annual water cost	\$ 3,203.20
Payback period in years	130

Payback Period Calculation - Sewer	
Estimated demand savings in gallon/year	500,500
Current water cost per gallon	\$ 0.0064
Estimated annual water cost	\$ 3,203.20
Current sewer cost per gallon	\$ 0.03
Estimated annual sewer cost	\$ 12,512.50
Payback period in years	26

Net Zero Waste: \$0

Total Cost of Net Zero (Initial Capital Investment): \$3.7M

AVG Annual Cost per Household (Tax Impact): \$16 - \$24



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Systems Lifecycle Cost Analysis / Mechanical System Payback Summary with Hybrid Geothermal Option



GARCIA • GALUSKA • DESOUSA
Consulting Engineers, Inc.
297 Essex Street East, Suite 200, North Andover, MA 01855-0202

Douglas Elementary School - Mechanical System Payback Summary

Baseline	System	Gross Capital Investment*	Annual Elec. Cons. (kWh)	Annual Gas Cons. (MBTU)	Annual Electric Cost	Annual Gas Cost	Combined Utility Cost	Annual Utility \$/ft.	Annual kBTU/s.f. (BTU)	Annual Maint. Cost	15 Year Exterior Equipment Replacement Cost	Annual CO2 Emissions (mtONS)	Combined Annual Expense	Combined Expense Savings**	Total Life Cycle Savings**	Discounted Payback (Years)***
-	1. Hot water coil heating/chilled water coil cooling VAV AHU system with energy recovery and terminal VAV boxes with hot water reheat coils 2. Code-efficient gas-fired non-condensing boiler plant 3. High efficiency (code) water-cooled chiller plant with cooling tower	\$10,943,800	2,020,048	2,866.0	\$242,405	\$36,051	\$278,456	\$1.57	56.1	\$46,710	\$175,000	960.0	\$325,166	-	-	-

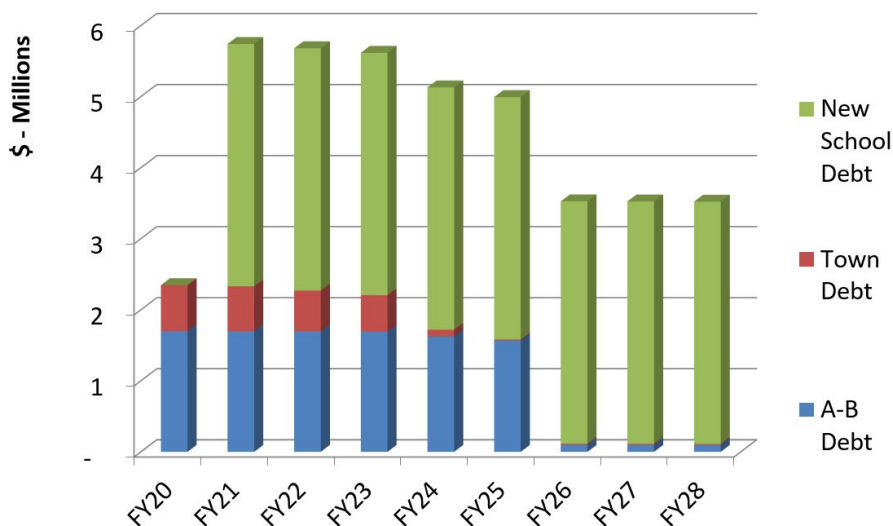
Option	System	Gross Capital Investment*	Annual Elec. Cons. (kWh)	Annual Gas Cons. (MBTU)	Annual Electric Cost	Annual Gas Cost	Combined Utility Cost	Annual Utility \$/ft.	Annual kBTU/s.f. (BTU)	Annual Maint. Cost	15 Year Exterior Equipment Replacement Cost	Annual CO2 Emissions (mtONS)	Combined Annual Expense	Combined Expense Savings**	Total Life Cycle Savings**	Discounted Payback (Years)***
1	1. Displacement ventilation diffusers with passive chilled beam cooling/heating radiation 2. Hot water coil heating/chilled water coil cooling VAV ventilating units with energy recovery with terminal VAV boxes with CO2 controls 3. Geothermal wells with high-efficiency water-to-water source heat pump chiller	\$12,038,650	1,405,139	0.0	\$195,057	\$0	\$195,057	\$0.96	27.2	\$35,460	\$0	563.7	\$204,557	\$120,809	\$2,732,400	20
2	1. Displacement ventilation diffusers with passive chilled beam cooling/heating radiation 2. Gas-fired heating/cooling VAV ventilating units with energy recovery with terminal VAV boxes with CO2 controls 3. High efficiency gas-fired condensing boiler plant 4. High efficiency water-cooled chiller plant with cooling tower	\$9,073,210	1,239,201	1,824.0	\$148,704	\$22,994	\$171,698	\$0.97	34.2	\$37,460	\$175,000	592.5	\$209,118	\$116,048	\$4,835,005	Instant****
3	1. Variable refrigerant flow (VRF) terminal evaporator units with air-cooled condensing units 2. Air-cooled dx heat pump heating/cooling 100% O.A. ventilating units with energy recovery with terminal VAV boxes with CO2 controls serving VRF units 3. Air-cooled dx heat pump heating/cooling VAV AHU systems with energy recovery with terminal VAV boxes with CO2 controls serving the cafeteria	\$9,331,350	1,704,508	0.0	\$204,541	\$0	\$204,541	\$1.16	32.9	\$75,960	\$1,900,000	681.8	\$280,501	\$44,665	-\$1,363,213	Instant****
4	1. Displacement ventilation diffusers with passive chilled beam cooling/heating radiation 2. Hot water coil heating/chilled water coil cooling VAV ventilating units with energy recovery with terminal VAV boxes with CO2 controls 3. Geothermal wells with high-efficiency water-to-water source heat pump chiller 4. Supplemental electric boiler plant	\$12,268,150	1,426,031	0.0	\$171,124	\$0	\$171,124	\$0.97	27.5	\$36,960	\$0	570.4	\$208,084	\$117,062	\$3,237,454	15

ABRSD SKANSKA ARROWSTREET DOUGLAS & GATES ELEMENTARY SCHOOLS Acton Boxborough, Massachusetts

SCHOOL BUILDING COMMITTEE / July 30, 2019

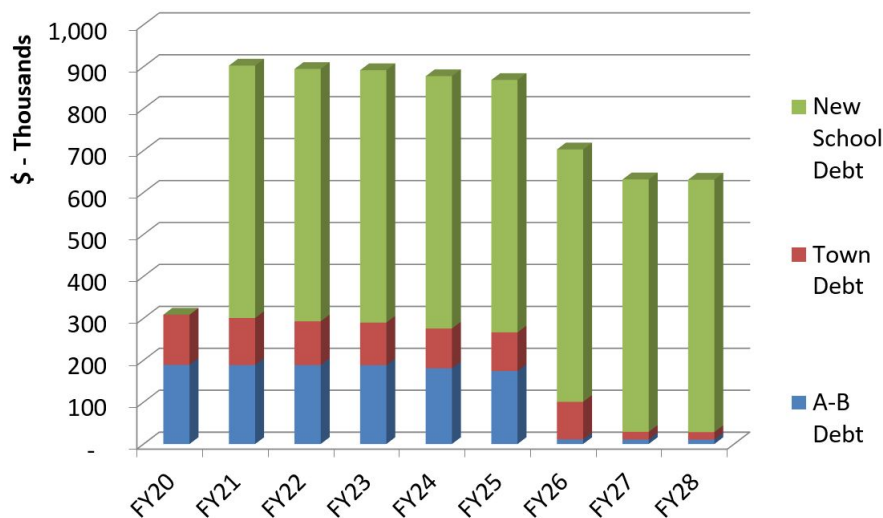
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Projected Total Debt Service - ACTON



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Projected Total Debt Service - BOXBOROUGH



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How does this benefit Boxborough residents?

- Boxborough students attend Acton schools as well
 - While Boxborough students still have a “hometown guarantee”:
 - 15% of students from Boxborough attend school in Acton
 - 4% of students from Acton attend school in Boxborough
- Pursuing this building project has allowed AB to prioritize nearly \$2.7M in repairs and upgrades to Blanchard over the next three years
 - Boxborough will pay c. 15% of these costs

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ABRSD Regional Agreement States:

“During the period July 1, 2014 to June 30, 2019, preschool to grade 6 students who reside in Acton will have first option for attending an elementary school in Acton while preschool through grade 6 students who reside in Boxborough will have first option for attending an elementary school in Boxborough. Exceptions to this may be made for special education purposes or for other reasons which the Superintendent finds compelling. As of July 1, 2019, the “first option” described in the preceding two sentences will continue unless the option is altered by the Regional School Committee. In any event, any student who began his or her attendance in a particular elementary school, as well as any younger siblings of that student, will be given a preference in terms of continuing to attend at that school.”

Septic vs. Sewer Discussion

	Septic	Sewer
Initial capital outlay	\$550K	\$550K
Annual projected operating expenses	\$1K	\$15K
Net Zero Water “payback” in years	130 years	26 years

High Level Cost Savings Strategies

Date	Item	Amount
8/6	Original project budget estimate	\$ 124,531,424
8/6 - 8/30	Value Engineering Process	\$ -3,555,678
8/6 - 8/30	Reduce construction contingency from 4% to 2.5%	\$ -1,571,064
8/6 - 8/30	Reduce owner's contingency from 1.5% to 1%	\$ -638,865
8/6 - 8/30	Reduced Consultant Fees Negotiated	\$ -1,437,298
8/30	Final Voted Project Budget	\$ 117,328,519

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Summary of Major Value Engineering Items

Reduce scope of landscaping (multiple items)	\$597K
Reduce Cafeteria size to make 2nd stage reimbursable	\$387K
Change terrazzo flooring at entry to linoleum	\$342K
Eliminate green roof (make green roof "ready")	\$335K
Option for "hybrid" geothermal mechanicals w/ electric boilers	\$300K
Change specialized exterior CSMU (concrete masonry) to brick	\$259K
Eliminate radiant flooring in preschool classrooms	\$197K
Fiberglass panel in restrooms instead of ceramic tile	\$193K
Reduce exterior glazing (glass) by 5%	\$137K
Eliminate drywall ceilings in corridors - seek alternative	\$135K
Reduce size of rainwater harvesting tank (to 93% of need capacity)	\$62K
Other misc. reductions	\$612K

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What is reimbursable?

Examples Include:

- 98% of all planned spaces within building estimated to be reimbursable (171,392 sq.ft.)
- Site costs up to 8% of Total Project Budget
- Furniture, Fixtures & Equipment (F,F&E) up to \$1200 per student (990 students)
- Technology up to \$1200 per student (990 students)
- Demolition of Gates

What is not reimbursable?

Examples include:

- Total cost of construction per sq.ft *capped at \$333*
- Space allocation beyond MSBA guidelines (3,367 sq.ft.)
- Site costs exceeding 8% of total budget
- Some construction contingencies, insurance, bonds, etc.
- Asbestos abatement
- FF&E and Technology above \$1200 per student (990 students)
- Demolition of Douglas

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Costs Ineligible for reimbursement?

Construction cost/ sq.ft. > \$333 (MSBA cap)	c. \$212 sq.ft. Δ (our costs - \$505 sq.ft.)	c. \$29M
Site costs exceeding 8% of project budget		c. \$2.9M
Space exceeding MSBA guidelines	3367 sq. ft.	c. \$1.8M
Misc. Contingencies, Bonds & Insurances		c. \$1.2M
Asbestos/Hazardous Material Abatement		c. \$1M
Additional Furniture, Fixtures & Equipment exceeding MSBA	Budget @ \$1,500/student v. \$1200/ student (1,150 students)	\$492K
Additional Technology exceeding MSBA	Budget @ \$1,500/student v. \$1200/ student (1,150 students)	\$492K
Demolition of Douglas		\$338K
	TOTAL EST. INELIGIBLE	C. \$37.3M

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Spaces Over MSBA Guidelines (Ineligible)

- Gym Storage - 150 sq.ft.
- Administration (3 Schools) - 3015 sq.ft.
 - Each school admin area is individually under MSBA space guidelines for a single school

Summary of Project Costs

Total Project Budget Including Contingencies	\$117,328,519	
Feasibility Study Costs	\$1,300,000	
	\$116,028,519	
Maximum Total Facilities Grant	\$38,018,861	32.8%
School District's Share	\$78,009,658	67.2%

Already Paid

Remaining

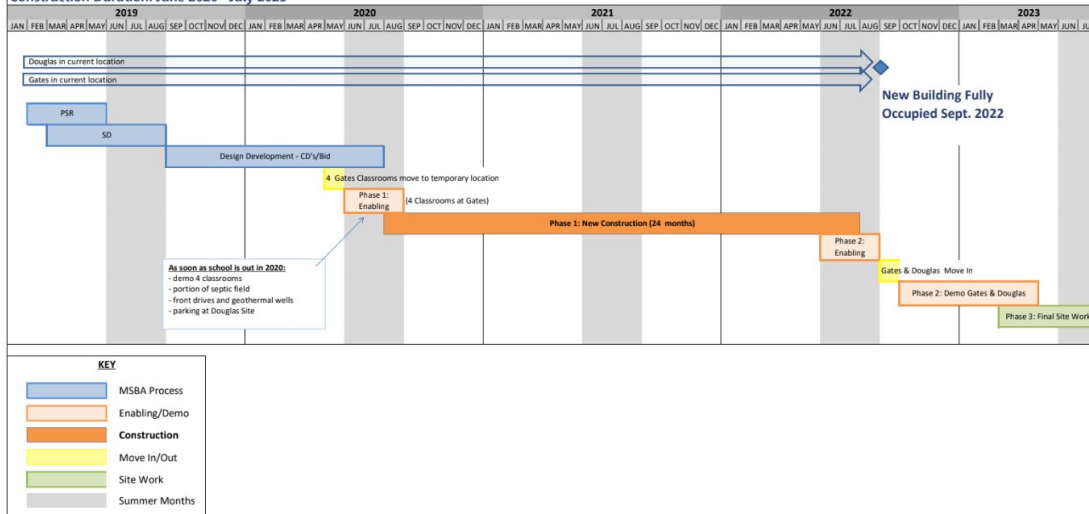
Note that the "share" figures are approximate and will be determined by the MSBA audit process

Project Schedule

SKANSKA

9/5/2019

Acton-Boxborough Regional School District
C.T Douglas Elementary School Project Phasing Schedule
Construction Duration: June 2020 - July 2023



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Important Final Budget Data

Board Authorization	
Design Enrollment	990
Total Building Gross Floor Area (GSF)	174,759
Total Project Budget (excluding Contingencies)	\$113,304,033
Scope Items Excluded or Otherwise Ineligible	\$39,229,153
Third Party Funding (Ineligible)	\$0
Estimated Basis of Maximum Total Facilities Grant	\$74,074,880
Reimbursement Rate ³	49.70%
Est. Max. Total Facilities Grant (before recovery)	\$36,815,215
Cost Recovery ⁴	\$86,391
Estimated Maximum Total Facilities Grant ¹	\$36,728,824
Contingency	
Construction Contingency ²	\$2,381,396
Ineligible Construction Contingency ²	\$1,428,838
Potentially Eligible Construction Contingency ²	\$952,558
Owner's Contingency ²	\$1,643,090
Ineligible Owner's Contingency ²	\$0
Potentially Eligible Owner's Contingency ²	\$1,643,090
Total Potentially Eligible Contingency ²	\$2,595,648
Reimbursement Rate ³	49.70%
Potential Additional Contingency Grant Funds	\$1,290,037
Maximum Total Facilities Grant	\$38,018,861
Total Project Budget	\$117,328,519

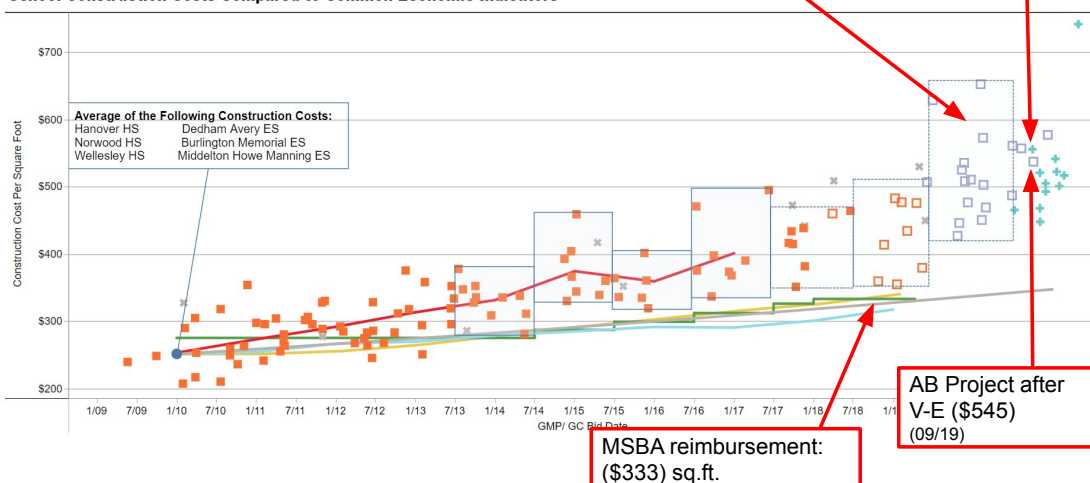
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Item No.	VE Item Description	Initial Savings	Savings w/ Markup	Approval / Reduction / Keep In Scope	Arrowstreet Comments	SBC Comments	Priority #1 (Review)
1	Permitting	-	-	Approved	Value under		
2	Project Costs	-	-	Approved		Will double check %	
3	Project Costs	-	-	Approved		Will double check %	
4	Eliminate or reduce specialty glazing between windows	-	-	Included below	CSMC Types A & B priced equally in schematic pricing		
5	Exterior	\$ 207,120	\$ 218,839	Approved	If 100% of GWP becomes glazed brick		\$ 218,839
6	Interior	\$ 6,802	\$ 8,500	Approved			\$ 8,500
7	Interior	\$ 37,899	\$ 47,481	Approved			\$ 47,481
8	Exterior	-	-	Included below	Value of reductions unclear at this phase of design		
9	Exterior	\$ 35,000	\$ 43,743	Approved	Value of reductions unclear at this phase of design		\$ 43,743
10	Exterior	\$ 246,300	\$ 335,321	Approved			\$ 335,321
11	Exterior	-	-	Included below	Full Impact; Value of reductions unclear at this phase of design		
12	Exterior	\$ 118,000	\$ 137,478	Approved	EUI Impact Reduction: 5% of total cost - may not be accurate, (40,000 SF of glazing)		\$ 137,478
13	Interior	\$ 25,160	\$ 36,444	Approved	Removal of doors only - substitute doors not assumed		\$ 36,444
14	Interior	\$ 15,840	\$ 19,797	Approved	12 SF x 24 x 555/SF		\$ 19,797
15	Interior	\$ 17,490.00	\$ 21,859	Approved	pricing seems to be independent of first floor wall height		\$ 21,859
16	Exterior	\$ 40,000	\$ 49,952	Approved	Alternative east has been requested from PM&C		\$ 49,952
17	Interior	\$ 63,525	\$ 79,394	Approved	Non-Wet walls reduced to 48" tile height		\$ 79,394
18	Interior	\$ 108,000	\$ 134,978	Approved	Reduction of 25%	Find other areas to reduce drywall ceiling scope	\$ 134,978
19	Interior	\$ 12,000	\$ 14,998	Approved	AFT assumed		\$ 14,998
20	Interior	\$ 23,392	\$ 29,235	Approved	All bathrooms counted		\$ 29,235
21	Interior	\$ 28,304	\$ 35,374	Approved	If sprung wood flooring becomes linoleum		\$ 35,374
22	Interior	\$ 273,657	\$ 342,017	Approved	If 100% of terrazzo becomes linoleum		\$ 342,017
23	Interior	\$ 134,450	\$ 153,082	Approved*	Not recommended - value for full height FRP at all walls in lieu of tile - will provide alternatives	Request alternate material, provide examples	\$ 153,082
24	Classroom windowsills quartzstone to something	\$ 10,000.00	\$ 12,498	Approved*	Window sills are currently provided by allowance (\$55/SF, \$73/SF total)		\$ 12,498
25	Interior	\$ 29,240	\$ 36,549	Approved			\$ 36,549
26	Exterior	\$ 20,000	\$ 24,996	Approved			\$ 24,996
27	Interior	\$ 5,000	\$ 6,249	Approved	**Currently shown as NIC in estimate (Verify price)		\$ 6,249
28	Interior	\$ 35,000	\$ 43,743	Approved			\$ 43,743
29	Interior	\$ 26,000	\$ 32,996	Approved	backdrops reduced from 8' to 6' (\$10K ea.)		\$ 32,996
30	Site	\$ 31,800	\$ 39,389	Approved	Picnic Tables & Benches, Movable tables, chairs, benches		\$ 39,389
31	Site	\$ 58,000	\$ 72,490	Approved	Working against more precise pricing		\$ 72,490
32	Interior	\$ 248,000	\$ 299,952	Approved	Number per 650 LCIA 7/10/19		\$ 299,952
33	Interior	\$ 187,500	\$ 196,844	Approved	EUI Impact Reduction; reduction to unit heaters only - may need add'l ductwork	Reduce scope, but do not remove	\$ 196,844
34	Interior	\$ 8,000	\$ 7,499	Approved*			\$ 7,499
35	Site	\$ 42,750	\$ 52,928	Approved			\$ 52,928
36	Site	\$ 48,100	\$ 60,115	Approved			\$ 60,115
37	Site	\$ 74,300	\$ 92,630	Approved	If plantings are used in lieu of the north fence, ~200 SF; type unchanged		\$ 92,630
38	Site	\$ 30,060.00	\$ 37,494	Approved*	Must check the permeability numbers (likely not viable due to code)	Remove pavers from scope entirely	\$ 37,494
39	Site	\$ 206,000	\$ 249,960	Approved			\$ 249,960
40	Site	\$ 45,000	\$ 56,241	Approved*		What types of trees can replace?	\$ 56,241
41	Exterior	-	-	Included in-38			
42	Interior	\$ 309,717	\$ 387,085	Approved	Subject to further approval		\$ 387,085
43	Exterior	\$ 54,000	\$ 67,489	Approved	EUI Impact: reduction for 455SF curtainwall (cannot be taken with #35)		\$ 67,489
Subtotal:		\$ 2,844,997	\$ 3,555,678				\$ 3,555,678

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Sq.Ft. Cost Comparisons

School Construction Costs Compared to Common Economic Indicators



source: <http://info.massschoolbuildings.org/TabPub/TableauCostData.aspx>

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Summary of Costs Ineligible for Reimbursement





Total Project Budget: All costs associated with the project are subject to 963 CMR 2.16(5)		Estimated Budget	Scope Items Excluded from the Estimated Basis of Maximum Facilities Grant or Otherwise Ineligible
77	Asbestos Cont'g Floor Mat'l Abatement	\$528,000	\$528,000
85	Scope Excluded Site Cost		\$2,912,155
86	Construction Trades Subtotal (NOTE INCL VE)	\$70,979,464	\$3,440,155
87	Contingencies (Design and Pricing)	\$7,453,514	\$361,249
88	D/B/B Sub-Contractor Bonds	\$1,055,883	\$51,175
89	D/B/B Insurance	\$1,182,589	\$57,316
90	D/B/B General Conditions	\$7,878,827	\$381,862
91	D/B/B Overhead & Profit	\$0	\$0
92	GMP Insurance	\$0	\$0
93	GMP Fee	\$2,111,767	\$102,351
94	GMP Contingency	\$2,111,767	\$102,351
95	Escalation to Mid-Point of Construction	\$2,482,020	\$120,296
96	Overall Excluded Construction Cost		\$30,917,871
97	Construction Budget	\$95,255,831	\$35,534,626
110	<i>Furniture, Fixtures and Equipment</i>	\$1,680,000	\$492,000
111	<i>Technology</i>	\$1,680,000	\$492,000
112	FF&E Subtotal	\$3,360,000	\$984,000
120	Scope Items Excluded or Otherwise Ineligible		\$36,568,626

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Douglas/Gates/Preschool Building Project



Why and where are we building a new twin school?







-  The new building is being designed to accommodate three school programs: Douglas, Gates and the Carol Huebner Early Childhood Program (CHECP). By combining these programs into a single building we will have a solution for the two elementary schools and CHECP in 3 years rather than 10–15 years.
-  The proposed new Douglas/Gates/CHECP building is a product of years of planning and community input. It's designed for 990 elementary and 120 preschool students.
-  The new building will allow educators to deliver 21st century instruction in a safe and welcoming environment.
-  Will be located in West Acton on the current Gates property.

Some highlights of the new school:

-  Updated STEAM Labs
-  Expanded Media/Library Center
-  More Indoor Gymnasium Space
-  Additional Play Spaces
-  Separate Identities for Douglas, Gates and CHECP
-  Design considered cost-effectiveness, education design, and construction timeline



Current cost estimates:

-  Current MAXIMUM Estimated Cost: \$117.3M
-  Minus Feasibility Study (already paid): \$1.3M \$116M
-  Estimated MSBA reimbursement: \$38.0M
-  Estimated AB Share: \$78.0M
-  Estimated Acton Share: \$66.3M (Estimated Single Family Tax Impact: \$452 - \$509/yr.)
-  Estimated Boxborough Share: \$11.7M (Est. SF Property Tax Impact: \$314 - \$354/yr.)

Upcoming events:

-  Monday, November 4th – Tour of Douglas at 6:30pm followed by forum at 7:00pm
-  Thursday, November 14th – Forum at 7:00pm in Boxborough Grange Hall
-  Monday, December 2nd – Tour of Douglas at 6:30pm followed by forum at 7:00pm
-  Tuesday, December 10th – Special Town Meetings in Acton and Boxborough at 7:00 pm

Follow us for updates!

@_ABSBP

@abschoolbuildingproject

Acton-Boxborough School Building Project

 Our web site: https://www.abschools.org/district/superintendent_s_office/school_capital__space_planning

Want to go to Acton Town Meeting but can't find a sitter?

Bring your school-aged children with you for a:

Kid-friendly Movie Night

while you attend Acton town meeting!

Tuesday, December 10th

6:30-9:00pm

Chorus Room at Acton-Boxborough Regional High School

we will be showing a recently-released
animated movie!



- A release waiver will be required for each child which will be emailed to you when you reserve your spot.
- School-aged children can be dropped off starting at 6:30 pm before heading down the hall to attend Town Meeting. Pick up is promptly at 9 PM.
- The children will be chaperoned by adult volunteers (all CORI checked) including school district members and parents. In addition, high school volunteers will be on hand to help out.
- Other activities will also be available for the children's use in the chorus room.
- Food will not be served but children are welcome to bring a water bottle with them.
- Bring a blanket for cozy movie viewing!

Please RSVP to Kristina Rychlik (krychlik@mac.com) by Sunday, December 8th at 9:00pm indicating the number of spots needed.

Want to go to Boxborough Town Meeting but can't find a sitter?

Bring your school-aged children with you for a:

Kid-friendly Movie Night

while you attend Boxborough town meeting!

Tuesday, December 10th

6:30-9:00pm

Cafeteria at Blanchard Memorial School

**we will be showing a recently-released
animated movie!**



- A release waiver will be required for each child which will be emailed to you when you reserve your spot.
- School-aged children can be dropped off starting at 6:30 pm before you head to the gym to attend Town Meeting. Pick up is promptly at 9 PM.
- The children will be chaperoned by adult volunteers (all CORI checked) including school district members and parents. In addition, high school volunteers will be on hand to help out.
- Other activities will also be available for the children's use in the cafeteria.
- Food will not be served but children are welcome to bring a water bottle with them.
- Bring a blanket for cozy movie viewing!

Please RSVP to Leslie Hogan (lesliehogan99@gmail.com) by Sunday December 8th at 9:00pm indicating the number of spots needed.

Fyi

ACTON-BOXBOROUGH REGIONAL SCHOOLS 2019-2020

Levels	Sept. 1				Oct. 1				Nov. 1				Dec. 1				Jan. 1				Feb. 1				A
	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	
*Preschool services	11	4	0	15	11	4	0	15	13	3	0	16													
Pre-school	77	24	3	104	76	23	3	102	80	24	3	107													
Pre-school Total	77	24	3	104	76	23	3	102	80	24	3	107													
K	254	48	4	306	253	49	4	306	254	49	4	307													
1	274	67	6	347	274	66	6	346	276	66	6	348													
2	302	77	2	381	302	77	2	381	303	76	2	381													
3	320	53	5	378	320	53	4	377	322	53	4	379													
4	312	73	6	391	312	74	6	392	312	74	6	392													
5	343	63	6	412	342	64	6	412	343	65	6	414													
6	366	52	6	424	365	50	6	421	363	50	6	419													
Elem Sub Total	2171	433	35	2639	2168	433	34	2635	2173	433	34	2640													
OOD Pre k-6	10	2	0	12	10	2	0	12	11	2	0	13													
Elem. Total	2181	435	35	2651	2178	435	34	2647	2184	435	34	2653													
7	351	53	8	412	351	53	8	412	351	54	8	413													
8	365	69	13	447	365	70	13	448	364	71	13	448													
J.H.S. Total	716	122	21	859	716	123	21	860	715	125	21	861													
9	391	73	7	471	392	71	7	470	391	72	7	470													
10	389	68	3	460	390	69	4	463	390	68	4	462													
11	355	71	3	429	354	70	3	427	354	70	3	427													
12	370	72	8	450	370	71	8	449	370	71	9	450													
13	4	1	1	6	4	1	0	5	4	1	0	5													
P.G.	0	0	0	0	0	0	0	0	0	0	0	0													
H.S. Total	1509	285	22	1816	1510	282	22	1814	1509	282	23	1814													
Secondary Total	2225	407	43	2675	2226	405	43	2674	2224	407	44	2675													
OOD 7-13	66	15	0	81	64	14	0	78	63	14	0	77													
Reg. Total	2291	422	43	2756	2290	419	43	2752	2287	421	44	2752													
Pre-school Total	77	24	3	104	76	23	3	102	80	24	3	107													
Elem Total	2181	435	35	2651	2178	435	34	2647	2184	435	34	2653													
Secondary Total	2291	422	43	2756	2290	419	43	2752	2287	421	44	2752													
Grand Total	4549	881	81	5511	4544	877	80	5501	4551	880	81	5512													

A = ACTON Pre-School In D. = In Distric Distribution:
 B = BOXBOROUGH P.G. = Post Graduates
 C = Choice/Staff/Tuitic Ungr. = Ungraded

P. Light D. Verdolino All Principals (2)
 M. Altieri A. Bisewicz
 D. Bookis K. Nelson
 D. Bentley J. Nichols/J. LaShombe
 S. Cunningham

Students other than Choice counted under column C:
 Staff Students -
 Tuition In Students -

Actual Acton-Boxborough Grade K-6

11/1/2019

Grade	Blanchard				Total	Conant				Total	Douglas				Total	Gates				Total	McCarthy				Total	Merriam				Total	Total			#Sec	avg. Size
	ADK	ADK	ADK	AM		ADK	AM				ADK	AM				ADK	AM				ADK	AM				ADK	AM								
			36	16			46	8				43	13				28	9				47	8				46	7							
K		18	18	16	52	18	18	18	54	19	18	19	56	19	18	37	19	18	18	55	19	16	18	53	307	17	18.1								
				11				2				1			1				4				1		20										
Gr. 1	21	20	19	19	79	20	21	21	62	21	21	42	21	21	42	21	21	20	62	20	20	21	61	348	17	20.5									
				22				2				0			2				4				1		31										
Gr. 2	21	21	22	23	88	22	22	21	65	21	21	42	21	21	42	21	21	20	81	21	21	21	63	381	18	21.2									
				17				4				0			1				1				0		23										
Gr. 3		23	23	24	70	21	22	22	65		23	22	45	20	22	23	65	22	24	21	67	22	22	23	67	379	17	22.3							
				23				2				1			1				2				1		30										
Gr. 4		23	21	23	67	24	24	48	21	24	23	68	24	23	23	70	23	24	22	69	23	23	24	70	392	17	23.1								
				4				0				1			5				4				1		15										
Gr. 5		23	21	22	66	23	23	46	23	23	24	70	23	24	24	71	23	23	23	21	90	23	24	24	71	414	18	23.0							
				16				1				5			1				7				2		32										
Gr. 6		17	18	17	52	23	24	25	72	24	22	23	69	23	22	45	22	21	24	24	91	22	21	25	90	419	19	22.1							
				12				3				0			0				4				4		23										
				105				14				8			11				26				10		174										
Total	23	20.6			474	19	21.7		412	18	21.8		392	17	21.9		372	24	21.5			515	22	21.6		475	2640	123	21.5						

105 Acton residents attend school in Boxborough

69 Boxborough residents attend school in Acton