

PLEASE POST - NOTICE OF PUBLIC MEETING

Essex North Shore Agricultural and Technical School District Regular School Committee Meeting

Essex Technical High School
565 Maple Street
Hathorne, Massachusetts 01937
Media Center (Upper Level)

Thursday, May 10, 2018
7:00 p.m.

Agenda (REVISION 2)

1. *Call to Order*
2. *Salute to the Flag*
3. *Public Comment**
4. *Student Representatives Report*
5. *Approval of Meeting Minutes*
The School Committee will consider approval of the April 10, 2018 Regular Meeting Minutes.
6. *Communications*
Office of the Attorney General - Adoption of an Alternative Meeting Notice Posting Method
Notice of Resignation Received From Mr. Brad Morgan, Principal
7. Essex Technical High School 2018-2019 Proposed School Calendar
8. *Superintendent-Director Report*
9. *Principal Report*
Out of State Field Trip Request
Administrative Recommendation: To approve an Out-of-State Field Trip for Skills USA students and chaperones to attend the Skills USA National Conference in Louisville, Kentucky from June 25-28, 2018.
10. *Subcommittee Reports*
Finance Subcommittee
 - a) Financial Statements
Recommendation: To approve the January 31, 2018 and February 28, 2018 financial statements and place on file for audit.
 - b) Non Union Employees Salaries Adjustments
Recommendation: To approve the Paraprofessional Salary Increase (FY2019) 2% (\$9,814) and Individually Contracted Employees Increase (FY2019) (other than administrators) 2% (\$5,745).

c) Establishing Scholarships

Recommendation: To accept a donation of \$1,000 to establish the Kameron L. Spiridigliozzi Scholarship.

d) Stipends for New England Association of Schools & Colleges (NEASC) Chairs

Recommendation: To approve a stipend payment of \$2,000 for each of the NEASC Chairs. The funding source will come from the School Committee budget.

e) Recommendation: To approve a transfer of \$5,900 from the Equine Science budget non instructional equipment to Graphics instructional equipment to purchase a Creaser per the recommendation from the Graphic Communications Program Advisory Board and Program Director.

f) Acceptance of Donations

Recommendation:

- To accept the donation of a six month old bearded dragon from Mr. Victor Macedo of Peabody, Massachusetts to the Veterinary Technology Program.
- To accept the donation of miscellaneous glassware and bins from Sanofi-Genzyme of Cambridge, Massachusetts with a value of \$1,051.44 to the Biotechnology Program.
- To accept the donation of a six month old hamster from Ms. Faith Doucette of Gloucester, Massachusetts to the Veterinary Technology Program.

g) Fiscal Year 2017 Audit Report – Giusti, Hingston & Company

Recommendation: To accept the Fiscal Year 2017 Audit Report received from Giusti, Hingston & Company as submitted

Next Meeting: Wednesday, June 6, 2018 (5:30 p.m.)

Policy Subcommittee

Next Meeting: T/B/D

Personnel Subcommittee

Recommendation: To approve the job descriptions for the following positions: Director of Academic Programs, Instructional Technology Specialist/Librarian, Cooperative Education Coordinator, Community Relations and Partnerships Coordinator, Administrative Assistant to Career and Technical Education Directors.

Next Meeting: June 14, 2018 (5:30 p.m.)

11. *New Business*

The School Committee shall receive the names of the finalist Superintendent-Director candidates from the Superintendent-Director Search Committee.

12. *Warrant*

13. *Discussion of a Public Hearing for the Name of the School*

14. *Discussion Items That Were Not Reasonably Anticipated by the Chairperson (M.G.L., Chapter 30A – Section 18-25)*

15. *Adjourn*

The listing of matters includes those reasonably anticipated by the Chair in accordance with M.G.L., Chapter 30A, Section 18-25, which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

*Public Participation at School Committee Meetings (File: BEDH)

1. At the start of each regularly scheduled School Committee meeting, individuals or group representative will be invited to address the Committee.
2. Public Comment shall be for a period of 20 minutes and shall generally follow the opening of the meeting. The Committee reserves the right to rearrange its agenda to accommodate scheduled presenters.
3. Any citizen wishing to speak before the Committee shall identify themselves by name and address and shall speak for no

longer than 3 minutes. No citizen may speak more than once without permission of the Chair. All citizens shall speak to the full Committee through the Chair and shall not address individual members or administrators.

4. Individuals may address topics on the agenda, items specified for public comment, or items within the scope of responsibility of the School Committee. The Chair shall rule out of order any individual who fails to honor the guidelines or who addresses a matter inappropriate for public comment.
5. Improper conduct and remarks will not be allowed. Defamatory or abusive remarks are always out of order. If a speaker persists in improper conduct or remarks, the Chair may terminate that individual's privilege of address.
6. All remarks will be addressed through the Chair of the meeting.
7. Speakers may offer such objective criticisms of the school operations and programs as concern them, but in public session the Committee will not hear personal complaints of school personnel nor against any member of the school community. Under most circumstances, administrative channels are the proper means for disposition of legitimate complaints involving staff members.
8. Written comments longer than 3 minutes may be presented to the Committee before or after the meeting for the Committee members' review and consideration at an appropriate time.
9. The Chair shall have discretion to allow public comment during discussion of items appearing on the meeting agenda.

Essex North Shore Agricultural and Technical School District
Regular School Committee Meeting

Essex Technical High School
565 Maple Street
Hathorne, Massachusetts 01937
Media Center (Upper Level)

Tuesday, April 10, 2018
7:00 p.m.

Tentative Minutes

Members Present: F. Di Luna, Department of Agriculture Resources
G. Demsey, Department of Agriculture Resources
E. Armstrong, Beverly
M. Amato, Boxford
W. Marquis, Danvers
A. Craig, Essex
M. Teixeira, Gloucester
W. Lannon, Hamilton
G. Hathaway, Lynnfield
J. Delaney, Manchester by the Sea
M. Strout, Marblehead
A. Liteplo, Middleton
B. Perkins, Rockport
J. Picone, Salem
A. McDonald, Swampscott
A. Prazer, Topsfield

Members Absent: Mr. O'Brien, Mr. Marquis, Mrs. Griffin-Dunne

Others Present: Dr. William Lupini/Superintendent-Director, Ms. Znamierowski, Mr. Gwilliam

1. Call to Order

Ms. Teixeira called the meeting to order at

2. Salute to the Flag

*3. Public Comment**

4. Student Representatives Report- At CT. There were no student representatives present

5. Approval of Meeting Minutes

The School Committee will consider approval of the March 15, 2018 Regular Meeting Minutes.

Mr. Strout: made the motion to approve the March 15, 2018 minutes. Ms. Amato seconded the motion. All in Favor.

6. *Communications*

Ms. Teixeira recognized the school committee appointments

- a) Notice of School Committee Reappointment
 - Mr. Gary F. Hathaway, Lynnfield Representative
- b) Notice of School Committee Appointment
 - Dr. James Picone, Salem Representative

7. *Superintendent-Director Report*

Dr. Lupini: reviewed his report that is attached to this packet. He congratulated Brad Morgan as the newly hired Superintendent at Northern Essex. He thanked the members and staff members who attended the meeting last night.

Ms. Johnson: asked if local communities are notified of students who made the NHS?

Ms. Liteplo: asked about the new search that will happen for a new principal.

Dr. Lupini: said, "Nothing will happen until Mr. Morgan has a contract. We will not accept a resignation until he has a contract. We may have some internal candidates that we may try and begin a search with. We will try to name a principal prior to my departure. We will be discussing this over the next few days."

Mr. Strout made the motion to accept the Superintendent's Report. Mr. Delaney seconded the motion. All in favor

8. *Principal Report*

Out of State Field Trip Requests

Mr. Morgan described the field trips

- a) Administrative Recommendation: To approve an Out-of-State Field Trip Request for grade 11 Culinary Arts students to Rhode Island Convention Center, Providence, Rhode Island on April 28, 2018.

Mr. Strout: made motion to approve. Mr. Di Luna seconded the motion.

Dr. Picone: asked how the students travel to these trips and if they have insurance.

Ms. Teixeira: described the insurance policy in place to cover the students.

All in Favor.

- b) Administrative Recommendation: To approve an Out-of-State Field Trip Request for grade 9 and 11 Culinary Arts students to Johnson & Wales University, Providence, Rhode Island on May 14, 2018.

Ms. Teixeira: asked about dual enrollment

Mr. Strout: made the motion to accept. Ms. MacDonald seconded the motion. All in favor.

- c) Addition to packet. Skills USA to Marlborough MA

Mr. Di Luna made the motion to approve. Mr. Strout seconded the motion. All in favor

9. *Subcommittee Reports*

Finance Subcommittee

- a) Financial Statements

Recommendation: To accept the following FY2018 Grant:

<u>Grant Description</u>	<u>Amount</u>
MassBioEd Foundation – 2017 Joshua Boger Innovative School of the Year	\$5,000

Mr. Perkins made motion to approve. Mr. Lannon seconded the motion. All in favor

- b) Recommendation: To accept the Essex North Shore Agricultural and Technical School District and Danvers Police Department Memorandum of Understanding (MOU) for the school Resource Officer.

Mr. Perkins made the motion to approve. Mr. Hathaway seconded the motion.

Ms. Teixeira: asked if everyone had a chance to read the MOA?
Dr. Lupini: described the Resource Officer and the MOA with Danvers. "This is a slight modification from the Danvers Public Schools. There are some slight differences because we are not all part of the same governmental unit."
Mr. Di Luna: asked if the town of Danvers have held some practices in this School
Mr. Morgan: described some of the training that has been done at the school.
Mr. Strout: asked, "Who all took part in the training?"
Dr. Picone: asked, "If a cruiser is out front when the Resource Officer is on duty?"
Mr. Strout: said, "Yes they do. The Police Chief mandated they park them right out front."
Ms. Teixeira: discussed the marijuana task force in Gloucester. Three percent of the revenues from the sale of marijuana have to be used for marijuana programs. She wondered if any of these sales might cover some of the costs of the Resource Officer. She would like to see if communities can spend revenue money on this.
There was no further discussion. All in Favor.
Dr. Lupini: Thanked the group for their vote and described how these discussions have strengthened the relationship between Danvers Police Department and this school.
Mr. Strout: asked, "If a decision has been made on the Resource Officer?"
Mr. Morgan: described the staff that interviewed the three candidates that applied along with Danvers Police staff. "We recommended a unanimous candidate to the chief of Police. There was no student input."
Mr. Strout: talked about the Resource Officer having the right mix.

Next Meeting: Wednesday, May 2, 2018 (5:30 p.m.)

Policy Subcommittee

Next Meeting: May 10, 2018 (5:30 p.m.)

Personnel Subcommittee

Next Meeting: June 14, 2018 (5:30 p.m.)

10. Old Business

There was none.

11. New Business

Mr. Nichols: asked about the number of students on busses after regular hours. He noticed some busses with only one student on them.
Mr. Morgan: described the bussing that happens after hours.
Dr. Lupini: stated, "Spring sports have started sporadically and this may cause a small amount of students on busses due to this."
Mr. Nichols: asked, "Are there other options to transport one student?"
Dr. Lupini: said, "We can look into this."
Ms. MacDonald: felt the age of students may be a problem.

12. Warrant

Mr. Perkins made motion to approve. Mr. Hathaway seconded the motion.
Ms. McMahon: discussed a \$56,000 deficit plus revenue????
Ms. Znamierowski: described that this can happen both ways with non-member students.
Mr. Strout: asked, "When are the districts being notified of accepted students for next year?"
Dr. Lupini: Described the distribution of the member and non-member list of students going out.
Dr. Picone: asked, "About how many students on waiting list?"
Dr. Lupini: replied, "We had 1,200 applications for 375 slots."
Ms. Teixeira: asked about older students being accepted and do they get notified at the same time?

Mr. Morgan: answered, "They only get admitted to programs where we have seats."

Mr. Lannon: asked, "Is there an interview process for these older students?"

Ms. Amato: asked, "Are we at the point where we continue to examine the process of assigning kids to their CTE programs? The teachers noted that a large part of acceptance is based on the reflection piece."

Dr. Lupini: replied, "We were close to 95 % of first and second choice of programs. Yes, we have looked at the reflection criteria."

All in Favor of approving the warrant

13. Superintendent-Director Search

Mr. Mike Gilbert, Massachusetts Association of School Superintendents.

Ms. Teixeira: explained that Mr. Gilbert could not attend tonight, but we still have business to do. She described the names who have applied to be on the search committee. She introduced the people who would be giving names to be on the committee.

Ann Marie Siroux, PTSO: recognized Lisa La Porte. Her letter of intent was read to the group. It is attached to this packet. The group discussed the qualification of Ms. La Porte.

Mr. Strout made the motion to appoint Ms. La Porte to the search committee. Mr. Lannon seconded the motion. All in favor.

Mr. Morgan introduced the student appointment nominations: Jenna Tocco a senior from Danvers.

Mr. Morgan: described her credentials as a student. The backup student is Carly Bates a tenth grader from Marblehead.

Mr. Morgan: questioned Ms. Teixeira on the dates between 5/9, 10-12.

Ms. Teixeira: asked for a motion. Mr. Strout made the motion to accept the nominated student candidates. Mr. Marquis seconded the motion. All in Favor.

Ms. Liteplo: asked if there was a letter of interest from the students? Mr. Morgan has an email from her. It will be distributed to the committee at a later date.

Matt: read the names of the teacher candidates for the search committee: Megan Stewart/math, Matthew Hubbard/SPED, Tom Lavoie/CTE Mason Teacher. There are teachers from all three areas

Mr. Marquis: Made the motion to approve the three teacher nominees. Mr. Demsey seconded the motion. All in Favor.

Ms. Teixeira: reminded, "We still need three School Committee members and one administrator.

Mr. Strout wanted to volunteer but has a conflict with the dates. Mr. Marquis has applied. We still need two."

Ms. Amato: raised her hand to be considered.

Ms. Teixeira: commented, she will be away or she would. "We can now request two administrators instead of three School Committee members. "Is everyone sure they do not want to be on the search committee?"

Mr. Strout made the motion to accept Mr. Marquis and Ms. Amato as the School Committee representatives. Ms. MacDonald seconded the motion. All in favor.

Ms. Teixeira: Reviewed the packet that was part of this agenda with letters from administrators. The names were read by Ms. Teixeira of administrators who submitted letters of interest. There were four letters submitted. "We have two positions with four applicants. Would anyone like to put a candidate forward?"

Dr. Picone: put Ms. Znamierowski's name forward. Mr. Strout seconded the nomination.

All in favor

Mr. Nichols: put Candace Levesque's name forward. Mr. Delaney seconded the motion. All in favor.

Ms. Teixeira: reviewed the names on the search committee that were voted on tonight.

Mr. Hathaway: asked if they will name their own chairperson.

Ms. Teixeira: described that the search committee will only be formed if we have more than five candidates.

Mr. Delaney: asked "If there were less than five what will happen?"

Ms. Teixeira: said, "The School Committee would conduct the interviews if there are less than five. It is not a matter of applicants but of qualified candidates."

Mr. Delaney: asked, "After the Search Committee is done; say if they have ten what is the final

number they bring to the School Committee?

Ms. Teixeira: described that they will bring forward to the School Committee four candidates, because we have one internal candidate. The Search Committee's work is very important to get us the best five."

Ms. MacDonald: asked, "Will I be excluded because I could not be present for Ms. Riccio's interview?"

Ms. Teixeira: explained, "The interview will be released in the minutes at some point."

Mr. Delaney: asked about the interview process and how it will be broken up over different nights.

Ms. Teixeira: described the different scenarios that could happen for interview nights. "There is an expectation after the final interview that we will have deliberation and decide on a candidate; unless we are not comfortable with any of the candidates."

Mr. Lannon: asked about the scheduling in regard to a week or a month.

Ms. Teixeira: stated, "We have to consider out of state candidates and sight visits. There is a lot of time necessary and a lot to consider. You have to commit to all the interviews."

Mr. Craig: asked, "Do we have to interview Ms. Riccio again or just the four new candidates?"

Ms. Teixeira: answered, "We may just ask her for a statement and not an entire interview again."

Mr. Strout: asked if she might apply for the principal position.

Ms. Teixeira: referred the group to Mike Gilbert if they have additional questions or need more detail

14. Discussion of a Public Hearing for the Name of the School

Ms. Teixeira: explained how it was decided to hold a public hearing to receive public feedback; hoping to get feedback from the School Committee to understand what testimony we want to receive from the public. "What is the topic we want to receive in regard to the name change? We are receiving public input for the purpose of what?"

Mr. De Laney: responded, "An opinion of what the nickname should be."

Ms. Teixeira: replied, "We now what the legal name is."

Mr. Di Luna: does not understand why we are having a public meeting when it is very clear in the legislature what the name of the school is.

Mr. Lannon: stated, "We want to hear from the agriculture community."

There was discussion among the group and what they want to hear.

Mr. Lannon: feels there will be discussion about the new name and old name.

Ms. Teixeira: asked, "What do we want input on?"

Mr. Hathaway: reviewed the ADHOC committee and the processes. "We are going to get hundreds of suggestions."

Mr. Strout: discussed what the nickname might be. He suggested Essex A&T; which he loves. "Everybody knows it is agriculture and technical combined."

Ms. Amato: stated, "I wasn't at the meeting, but I am reading the minutes." She read from the old minutes. What the inference was regarding a public meeting.

There was discussion among the group concerning the minutes and meaning of a public hearing and what it is for.

Ms. Teixeira: asked the group again why we are holding a public meeting.

Mr. Lannon: suggested a design competition for a new logo. "What does Essex A&T look like?"

Ms. Teixeira: wants clarification of what the public hearing is for.

Mr. Di Luna: asked, "Should it be a meeting to understand why and what happened to the school name."

Ms. Teixeira: reminded, "We said public hearing to allow anyone who wanted to come forward the opportunity."

Mr. Morgan: reflected, "Going back he knew Essex A&T is popular with the students. If students come and they have the option on a nickname, I don't think they will come up with anything different." He felt they should be given options to choose from. He feels something shorter will make sense and the kids need to understand why this is happening.

Mr. Di Luna: suggested, "Maybe the committee should vote on Essex A&T and then get public input on that name."

Ms. Teixeira: reminded, "We did take student input from the beginning, but we did not take any of their suggestions. We do not want that to happen again."

Mr. Di Luna: stated, "The input would only be on Essex A&T. You don't want 100 people making suggestions on the names. You let the public comment on the names and the vote comes back to the committee."

Ms. Johnson: asked, "If the students and the public know that the legal name of our school has changed?"

Ms. Teixeira: feels that is not commonly known.

Ms. Johnson: suggested they get input at the meeting and then explain how the uniforms will be replaced and the name on the building. "Is the legal name on the building?"

Dr. Picone: stated, "The name was established by the legislature. We should not put out false hope that they have a choice in the name. Why not let the kids have input about the branding?"

Ms. Amato: pointed out, "We have a couple of opportunities to allow the public to understand the back story and why we are where we are. Then communicate that the name is very long. We have an opportunity to come up with a shorter name. We cannot leave it wide open. How do we come up with choices; if we want to give them choice?"

Mr. Armstrong: asked, "Is it possible for the Principal and Administration to say this School Committee is considering the name Essex A&T?"

Ms. Teixeira: asked for a show of hands of who likes the name of Essex A&T?

Ms. MacDonald: felt that Essex A&T is not different enough.

Ms. Liteplo: asked, "Is there a way to solicit from the students and possibly the public to submit their top three names?"

Matt: stated, "I don't understand the difference between this process; from what we did before."

Mr. Hathaway: asked, "What is to stop the School Committee from changing the nickname or brand name in years down the road? Do we have the authority to name the nickname or is it up to whoever is in charge?"

Mr. Lannon: reminded, "You now have a group of kids who know it only as Essex Tech. Maybe there should be a design competition between shops?"

Ms. Teixeira: asked, "Is it this committee's consensus that the word agriculture has to be in the nickname? What if the students want to leave it as Essex Tech? Is this committee prepared to agree with them?"

Mr. Lannon: suggested, "Design a new logo that says Essex A&T and compare it to Essex Tech and vote it in."

There was discussion among the group about how to include the students in the nickname and honoring their name choice. There was discussion of the current logo of the Hawk.

Ms. Amato: brought up Representative Speliotis and when we talked about a nickname and they agreed that a nickname makes sense. The legal name is so long.

Mr. Strout: made the motion that the new school name be known as Essex A&T.

Mr. Di Luna: seconded the motion.

Ms. Liteplo: reminded, "A name is not a logo it is a visual design. Are we voting on a visual design or a logo?"

Ms. Teixeira: described that the new shorter name would be Essex A&T or ENSATS. "If we don't use the full legal name are we going to agree to use Essex A&T?"

Ms. Liteplo: said the name reminds her of ATT

Dr. Picone: asked Ms. Znamierowski what is on the side of the busses now?

Mr. Morgan: stated, "Essex Technical High School. The full name has to be on the registration as well."

Ms. Znamierowski: stated, "They are all registered to the district and the district name. We would have to eventually change the lettering on the busses. There are 32 busses we use regularly. It will be done over time."

Mr. Nichols: stated "Some kids still call it the VOC. They will call it whatever they want."

Mr. Lannon: asked, "Is it responsible to spend that kind of money when they will call it what they want?"

Mr. Hathaway: questioned, "Where will you find a half million dollars?"

Mr. Di Luna: stated, "Putting the half million dollar question out there will only insight the public. It must be done over time."

Ms. Amato: wants to let everyone know that the branding is in a lot of places. It is in places that we might not be thinking about such as the DOE website. "I am upset that this might cost half million dollars to rectify, but it was a mistake. We can invest money over time and rectify the mistake.

Aggie is an important part of the name and over time it will be lost. It was very clear at the beginning that Agriculture was to be part of the name. We have an opportunity to preserve that. To me it is worth a half million dollars. I am not tied to any particular name, but to agriculture somewhere. How do we create a buy in? The question is how do we do this?"

Ms. Teixeira: reminded, "This topic is not on the agenda. What is on the agenda is if we want to hold a public hearing? We will put on the next agenda what we want to hear from the public. It has to be on the agenda to give notice to the public. Do we know what we would like for feedback in a public hearing?"

Mr. Strout withdrew his motion to accept Essex A&T. Ms. Amato seconded the withdrawal

Mr. Marquis recommended the motion "That we vote to not schedule a public meeting at this time."

Mr. Armstrong seconded the motion.

Ms. Teixeira: described what the public will infer from the minutes when we decided to not hold a public meeting. "We cannot come back and ask for public input. We want to be sure why we are holding a public meeting."

Mr. Marquis: suggested, "We can add an agenda item to make it public without holding a public meeting."

Ms. Teixeira: asked, "Can we have public input on an agenda item? I will have to check the bylaws. On some committees you can receive public input."

Ms. Amato: asked, "Can we wait to decide about the public hearing once we decide what we want to do regarding a nickname?"

Ms. Macdonald: asked, "Can we say we need more time?"

Mr. Hathaway: asked, "Can we make it clear that we are just deciding on the nickname at the public hearing?"

Ms. Teixeira: stated, "We do not have to take any action tonight. My only concern is that this should be done before school is dismissed. We can say we are unsure and not ready to schedule a public hearing. We are unsure what we are holding the public hearing on. There are two School Committee meetings before the end of the year. If we are not ready then we put it off."

Mr. Strout: asked, "When will the Athletic Director be buying new uniforms?"

Mr. Morgan: answered, "Not for next fall. We will need to check and see what uniforms are up."

Ms. Teixeira: stated, "We can make the decision that any new uniforms just have a Hawk on them."

Mr. Di Luna: stated, "That would be a smart move."

Ms. Amato: reminded, "We all need to think that we will be losing institutional knowledge with Mr. Morgan's departure."

Mr. Morgan: stated, "I will help in any way that I can."

All in Favor.

Ms. Teixeira: asked, "Do want this topic on our agenda at the next meeting?"

Mr. Strout: stated, "It would be responsible to wait for the next superintendent."

Mr. Hathaway: asked, "Can we get an update on the new sign?"

Ms. Teixeira: stated, "The sign was updated at the Finance subcommittee last week."

Mr. Morgan: gave an update on the vendor choice, but no design has been picked. "We took bids, but have not broken ground or finalized any of it. Some parts of it will be handled in house i.e. masonry department."

Ms. Teixeira: reminded, "There are pictures of the sign in the finance subcommittee packet."

Ms. Znamierowski: followed up on the sign plan. "We do have to get one more quote. The plan is to do all the work and have it set up for the kids to do the finish work when they return to school next

year.”

Ms. Teixeira: pointed out that the seal is on the sign and not the logo.

15. Discussion Items That Were Not Reasonably Anticipated by the Chairperson (M.G.L., Chapter 30A – Section 18-25)

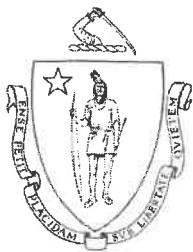
16. Adjourn

Mr. Lannon made the motion to adjourn at 8:45 pm. Mr. Strout seconded the motion. All in Favor

The listing of matters includes those reasonably anticipated by the Chair in accordance with M.G.L., Chapter 30A, Section 18-25, which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

****All documents and handouts presented at this meeting are on file in the Superintendent/Director's office****

Respectfully submitted by: The Recording Secretary



MAURA HEALEY
ATTORNEY GENERAL

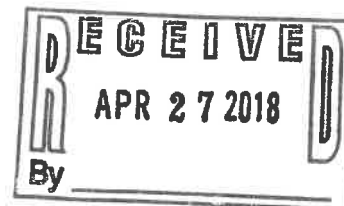
THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

6
1 of 2

(617) 727-2200
(617) 727-4765 TTY
www.mass.gov/ago

April 25, 2018

Candace Levesque
Administrative Assistant
Essex North Shore Agricultural & Technical School
562 Maple Street
P.O. Box 346
Hathorne, MA 01937-0346



Dear Ms. Levesque:

We are in receipt of your correspondence dated April 25, 2018, in which the Essex North Shore Technical & Agricultural School Committee notifies our office of the adoption of an alternative meeting notice posting method. The Attorney General's regulations allow for a public body to adopt an alternative posting method as set forth in 940 CMR 29.03(4), upon notification of the Attorney General of the adoption of such method.

Thank you for contacting our office. If you have any further questions regarding the Open Meeting Law, please do not hesitate to let us know.

Sincerely,

A handwritten signature in cursive script that reads "Kaitlin Maher".

Kaitlin Maher
Paralegal
Division of Open Government



May 7, 2018

Dear Dr. Lupini,

It is with mixed emotions that I resign as Principal of Essex Technical High School effective June 30, 2018. I have been appointed Superintendent of Schools for the North Middlesex Regional School District effective July 1, 2018.

Serving Essex Technical High School for the past four years has truly been a privilege and has provided me with experiences that few educators have the opportunity to be a part of with the opening of a new school. From the early planning phase of the building to its opening in August of 2014, to the merging of three vastly different schools, into what is a one-of-a-kind agricultural and technical school. These last four years have helped prepare me for this next challenge in my career.

Essex Technical High School's learning community: its students, faculty, and staff have worked hard to make the overall educational experience into one which will give our graduates the well-rounded foundation necessary to be successful in their lives beyond high school.

I have no doubt that Essex Technical High School will continue to evolve and improve in all aspects, and I wish the District every success in the future. I have been so fortunate to have been a part of Essex Tech and have made relationships—both professional and personal—that will truly last me a lifetime.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Morgan", is written over a horizontal line.

Brad Morgan

**ESSEX TECHNICAL HIGH SCHOOL
SCHOOL CALENDAR 2018-2019**

7

AUGUST/SEPTEMBER 2018

S	M	T	W	T	F	S
		21	22	23	24	25
2	27	28 ⁵	29 ¹	30 ²	31	
September						
2	3	4 ⁵	5 ^{F6}	6 ⁷	7 ⁸	8
9	10 ⁹	11 ¹⁰	12 ¹	13 ²	14 ³	15
16	17 ⁴	18 ⁵	19 ⁶	20 ⁷	21 ⁸	22
23	24 ⁹	25 ¹⁰	26 ¹	27 ²	28 ³	29
30						

OCTOBER 2018

S	M	T	W	T	F	S
		1 ⁴	2 ⁵	3 ^{F6}	4 ⁷	5 ⁸
6	7	8	9 ¹⁰	10 ¹	11 ²	12 ³
13	14	15 ⁴	16 ⁵	17 ⁶	18 ⁷	19 ⁸
20	21	22 ⁹	23 ¹⁰	24 ¹	25 ²	26 ³
27	28	29 ⁴	30 ⁵	31		

NOVEMBER 2018

S	M	T	W	T	F	S
				1 ⁷	2 ⁸	3
4	5 ⁹	6 ¹⁰	7 ^{F1}	8 ²	9 ³	10
11	12	13 ⁵	14 ⁶	15 ⁷	16 ⁸	17
18	19 ⁹	20 ¹⁰	21 ^{1R}	22	23	24
25	26 ⁴	27 ⁵	28 ⁶	29 ⁷	30 ⁸	

DECEMBER 2018

S	M	T	W	T	F	S
						1
2	3 ⁹	4 ¹⁰	5 ^{F1}	6 ²	7 ³	8
9	10 ⁴	11 ⁵	12 ⁶	13 ⁷	14 ⁸	15
16	17 ⁹	18 ¹⁰	19 ¹	20 ²	21 ^{3R}	22
23	24	25	26	27	28	29
30	31					

JANUARY 2019

S	M	T	W	T	F	S
		1	2 ⁵	3 ⁷	4 ⁸	5
6	7 ⁹	8 ¹⁰	9 ^{F1}	10 ²	11 ³	12
13	14 ⁴	15 ⁵	16 ⁶	17 ⁷	18 ⁸	19
20	21	22 ¹⁰	23 ¹	24 ²	25 ³	26
27	28 ⁴	29 ⁵	30 ⁶	31 ⁷		

Marking Period Ending Dates

- 1st Trimester November 28
2nd Trimester March 9
3rd Trimester June 13

Blue – 9 & 11 Academics/10 & 12 CTE
Green – 10 & 12 Academics/9 & 11 CTE

Progress Reports

T1 = October 12
T2 = January 19
T3 = May 1

FEBRUARY 2019

S	M	T	W	T	F	S
					1 ⁸	2
3	4 ⁹	5 ¹⁰	6 ^{F1}	7 ²	8 ³	9
10	11 ⁴	12 ⁵	13 ⁶	14 ⁷	15 ⁸	16
17	18	19	20	21	22	23
24	25 ⁹	26 ¹⁰	27 ¹	28 ²		

MARCH 2019

S	M	T	W	T	F	S
					1 ³	2
3	4 ⁴	5 ⁵	6 ^{F6}	7 ⁷	8 ⁸	9
10	11 ⁹	12 ¹⁰	13 ¹	14 ²	15 ³	16
17	18 ⁴	19 ⁵	20	21 ⁷	22 ⁸	23
24	25 ⁹	26 ¹⁰	27 ¹	28 ²	29 ³	30
31						

APRIL 2019

S	M	T	W	T	F	S
	1 ⁴	2 ⁵	3 ^{F6}	4 ⁷	5 ⁸	6
7	8 ⁹	9 ¹⁰	10 ¹	11 ²	12 ³	13
14	15	16	17	18	19	20
21	22 ⁴	23 ⁵	24 ⁶	25 ⁷	26 ⁸	27
28	29 ⁹	30 ¹⁰				

MAY 2019

S	M	T	W	T	F	S
				1 ^{F1}	2 ²	3 ³
4	5	6 ⁴	7 ⁵	8 ⁶	9 ⁷	10 ⁸
11	12	13 ⁹	14 ¹⁰	15 ¹	16 ²	17 ³
18	19	20 ⁴	21 ⁵	22 ⁶	23 ⁷	24 ⁸
25	26	27	28 ¹⁰	29 ¹	30 ²	31 ³

JUNE 2019

S	M	T	W	T	F	S
						1
2	3 ⁴	4 ⁵	5 ⁶	6 ⁷	7 ⁸	8
9	10 ⁹	11 ¹⁰	12 ^{1R}	13 ²	14 ³	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

- Late Start Day for Students – Arrive at 10:15 am
- ⁰¹⁻¹⁰ Superscript # indicates 10 day schedule cycle
- * Progress Reports
- ** End of Marking Period

- Professional Day - No School for Students
- No School for Students on Shaded Dates
- Event Notice See Reverse Side for Details
- F Faculty Assembly, 2:30 p.m.
- R Early Release 11:02 a.m.
- Early Release on June 12th or last day of school
- June 13, 14, 17, 18, 19 make up days for cancellations

Approved on 2018

PLEASE SEE REVERSE FOR DETAILS REGARDING BOXED DATES

Holidays and Events for the School Year 2018-19

AUGUST 2018

- 21 New Parent Night 6:00 PM - 8:00 PM
- 21-23 New Teacher Orientation
- 23 Freshman Orientation 7:30 AM -12:00 PM
- 27 Professional Day – No School for Students
- 28 All Students Return – Day #1
- 31 No School

SEPTEMBER 2018 *(Hispanic Heritage Month Begins 9/15)*

- 3 Labor Day - No School
- 5 Faculty Assembly
- 10-11 Rosh Hashanah
- 12 Back to School Night 5:00 PM - 8:00 PM
- 18-19 Yom Kippur
- 19 Department Meeting
- 26 Late Start Day
- Freshman Career Discovery
- School Committee Meeting
- Freshman Exploratory Begins
- 28 Topsfield Fair Begins 9/28-10/8
- Mentor Meeting

OCTOBER 2018 *(Hispanic Heritage Month Ends 9/15)*

- 3 Faculty Assembly
- 3 Senior Guidance Parent Night/College Fair - 5:30 PM
- 8 Topsfield Fair Ends
- 8 Columbus Day – No School
- 10 Department Meeting
- 12-13 Homecoming Weekend
- 18 Fall General Advisory Meeting - 5:00 PM
- 18 Fall Program Advisory Meeting - 6:00 PM
- 24-27 FFA National Convention
- 31 Halloween - Professional Day - No School for Students
- School Committee Meeting
- Mentor Meeting

NOVEMBER 2018

- 7 Faculty Assembly
- 7 MEFA
- 12 Veteran's Day – No School
- 14 Department Meeting
- 17 Open House (Saturday)
- 21 Pep Rally - Early Release - 11:02 AM
- 22-23 Thanksgiving Recess - No School
- Financial Aid Night
- Freshman Guidance Parent Night
- School Committee Meeting
- Skills USA Leadership Conference
- Mentor Meeting

DECEMBER 2018

- 5 Faculty Assembly
- 12 Department Meeting
- 13 Hawk Holiday Hope
- 21 Early Release - 11:02 AM
- 24-31 Winter Vacation - No School
- School Committee Meeting
- Mentor Meeting

JANUARY 2019

- 1 New Year's Day - No School
- 2 School Re-opens
- 9 Faculty Assembly
- Freshman CTE Selection
- 16 Department Meeting
- 18 Juniors Eligible for Coop
- 21 Martin Luther King Day – No School
- 23 Late Start Day
- School Committee Meeting
- Mentor Meeting

FEBRUARY 2019 *(Black History Month)*

- 1 World Hijab Day
- 6 Faculty Assembly
- 13 Department Meeting
- 11-15 FFA Week
- 18-22 February Vacation - No School
- 27 Late Start Day
- School Committee Meeting
- Mentor Meeting

MARCH 2019

- 6 Faculty Meeting
- 6 Sophomore/Junior Guidance Parent Night
- 8 International Women's Day
- 13 Department Meeting
- 14-21 Special Olympics World Games - Inclusion & Awareness of People with Disabilities
- 20 Professional Day – No School for Students
- 21 Senior Trivia Night
- 21 Career Fair
- 26-29 Grade 10 ELA MCAS & Senior Late Start
- School Committee Meeting
- Mentor Meeting
- Skills USA District Competition

APRIL 2019 *(Celebrate Diversity Month)*

- 3 Faculty Assembly
- 4 Spring General Advisory Meeting 5:00 PM
- 4 Spring Program Advisory Meeting 6:00 PM
- 10 Department Meeting
- 12 Observance Day of Silence in Support of GLSEN
- 15-19 April Vacation - No School
- 19 Good Friday – No School
- Spring Program Advisory 6:00 PM
- School Committee Meeting
- Mentor Meeting
- Skills USA State Competition
- NHS/NTHS Iduction

MAY 2019

- 1 Faculty Meeting
- 2-7 Senior Portfolio Presentations
- 8 Department Meeting
- 22 Late Start Day
- 21-24 Grade 10 Math MCAS & Senior Late Start
- 27 Memorial Day – No School
- 28-31 Senior Week
- Graduation Rehearsal/Senior BBQ
- Senior Awards/Scholarship Ceremony 6:00 PM
- Senior Class Trip
- Senior Prom
- Mentor Meeting
- School Committee Meeting
- Last day for seniors (tentative)

JUNE 2019 *(LGBT Pride Month)*

- 4-5 Grade 10 Biology MCAS
- 12 Last Day of School – Early Release 11:02 AM
- 13-19 Make-Up Days for Cancellation(s)
- Graduation
- 26-29 Skills USA National Conference

Essex North Shore Agricultural and Technical School District
Superintendent-Director Report
Thursday, May 10, 2018

William H. Lupini, Superintendent-Director

Principal Search

Congratulations to Brad Morgan, who recently signed a contract to become Superintendent with the North Middlesex Regional School District. Brad will begin his new position on July 1, 2018.

We will be posting the position for both internal and external candidates on Tuesday, May 8, 2018 and expect to begin interviewing during the week of May 21, 2018. We have already put together a search team to assist me with this process.

I would tentatively expect to be able to name our next Principal on or before Friday, June 15, 2018.

Carissa Karakaedos

Congratulations to Ms. Karakaedos, who was recently named as Principal of Lynn Vocational Technical Institute. Carissa will begin her new position on July 1, 2018.

We have not yet determined a timeline for advertising and interviewing for the Community Relations and Partnerships Coordinator position, but hope to do so within the next few weeks.

Class of 2022

As of Monday, May 7, 2018, we have confirmed 344 members of the incoming class of 2022. While these numbers will change with additional acceptances from the wait list and students who ultimately decided to attend high school elsewhere, at this point the following numbers of incoming 9th graders will be coming from each sending district:

Amesbury – 6	Methuen – 3
Andover – 3	Middleton – 5
Beverly – 23	Nahant – 1
Billerica – 2	Newbury – 1
Boxford – 7	Newburyport -1
Burlington – 1	North Andover- 3
Danvers – 41	North Reading – 1
Essex – 1	Peabody – 66
Gloucester – 23	Revere – 1
Groveland – 1	Rockport – 10
Hamilton – 1	Rowley – 2
Haverhill – 12	Salem – 46
Ipswich – 1	Saugus – 1
Lawrence – 2	Stoneham – 1
Littleton – 1	Swampscott – 11
Lynn – 13	Tewksbury – 3
Lynnfield – 13	Topsfield – 5
Malden – 5	Wenham – 3
Manchester – 5	Wilmington – 3
Marblehead – 11	Winthrop – 2
Merrimac-1	Woburn - 4

Career Fair

Essex North Shore Agricultural and Technical School held its 1st annual Career Fair on Wednesday, April 25, 2018. Our juniors and seniors were invited to participate in this event and gather information on various organizations and industries. In order to accommodate schedules, we had students arrive on 15-minute intervals to allow all juniors and seniors to attend during the allotted time frame.

The following businesses and organizations participated:

ABIOMED	Massachusetts Court Reporters Association
Best Pets Veterinary Hospital	Medtronic
Brooksby Village	N D Landscape, Inc.
Brudnick Center for Living	Northeast Center for Tradeswomen's Equity
Bunker Hill Community College	North Shore Physicians Group
Capco Crane and Hoist, Inc.	North Shore Youth Career Center
Cape Cod Community College	Raytheon IDS
Cataldo Ambulance	Timberline Communications Inc.
Double Tree by Hilton Boston North Shore	Trustees of the Reservations
Gelinas Structural LLC	UPS
IRA Lexus	Weston & Sampson

The goal is to continue to build and grow on this event for years to come and include many more industry partners to be representative of all of our CTE and Agriculture fields of study.

Thanks to Lisa Berube for her work in putting together this important and valuable event for our students.

SkillsUSA State Competition

Congratulations to our students who attended the SkillsUSA State Competition on April 26-28, 2018.

A special congratulations to all of our medal winners:

Bronze Medalists

Joslee Espinal, Jessica Marchese, and Cali Scola (Health Assisting – Juniors)

- Community Service Project (The Nightmare Before HHH)

Silver Medalists

Gabby Rudzis (Cosmetology – Junior): Cosmetology

Dan Sherburne (Auto Technology – Senior): Auto Technology

Brenda Nunez (Health Assisting – Junior): Action Skill

Ginny Vienneau (Biotechnology – Junior): Job Skills Demonstration

Henry Jacques (Biotechnology – Sophomore): Job Skills Demonstration

Gold Medalists

Tatyana Silva (Health Assisting – Senior): Health Occupations Professional Portfolio

Joshua Tilton (Auto Technology – Junior): Customer Service

Tatyana and Joshua will both be competing at the SkillsUSA National Competition in June!

Thanks to Stefanie Gargiulo (Health Assisting) and Robert Conard (Carpentry), our SkillsUSA Advisors, for their terrific work with our students throughout this year.

Graduation 2018

Graduation for our 323 seniors will be held at 6:00 p.m. on Friday, June 1, 2018 in the stadium. Bob Bell (Architect at Perkins Eastman), who played an integral role in the design of the school, will be our guest speaker. Bob is also the father of Samantha Bell, a graduating senior from Swampscott.

Seniors will also participate in their BBQ and Awards Ceremony (Tuesday, May 29th), Senior Trip (Wednesday, May 30th), and Senior Prom (Thursday, May 31st).

Travel Arrangements by Skills USA Mass.

Essex Technical High School

Field Trip or Off-Campus Field Work Request

Request for approval must be with the Principal at least two weeks in advance for in-state trips and six weeks in advance for out-of-state trips, which must be approved by the School Committee.

RECEIVED
MAY - 7 2018

9

Today's Date: 5/2/18

OUT of STATE TRIP? Yes X No

Teacher Name: Gargiulo / Conard

Academy: (circle one) A B D E

Destination and Location of Trip: Louisville Kentucky

Date(s) of Trip: June 25, 26, 27, 28 Day(s) of Schedule: Out of School

Departure Time: To be determined Return to School Time: Number of Students: 2

Please check one in each column: Class or Group: Skills USA Grade:

<input type="checkbox"/> Curricular	<input type="checkbox"/> School Day	<input type="checkbox"/> School Green Bus-you drive (14 capacity) # of buses needed <u> </u>
<input checked="" type="checkbox"/> Extracurricular	<input type="checkbox"/> After School	<input type="checkbox"/> School Van (equipment only) # of vans needed <u> </u>
<input type="checkbox"/> Other <u> </u>	<input type="checkbox"/> Evening	<input type="checkbox"/> Essex Tech School Bus <u>airline</u>
	<input type="checkbox"/> Non-School Day	<input type="checkbox"/> Contracted Bus Transportation

Faculty Cell Phone #

Purpose of Trip: Skills USA National Conference
2 students received Gold medals and are moving on

Chaperones (ALL): Robert Conard J. Stephanie Gargiulo

Driver(s): N/A

Substitute Needed? N/A (Please ALSO email substitute needs to dgibson@essextech.net)
Yes/No?

When? (Class Periods/Duties, etc.) N/A

Arrangements for students not attending field trip: N/A

Other Considerations:

Please note the following:

- Approval signatures in order, please
- Attach a list of students planning to attend.
- Have the school nurse review the student list and confidentially identify student(s) with pertinent medical issues.
- School Committee's approval is required on out of state field trips. (Principal to forward Request to School Com-Mtg.)
- If student will miss other classes, please publish (5 days in advance) a list of student who you anticipate will attend the field trip. (If you wish, this list may be emailed to cmears@essextech.net for inclusion in the daily notices.

Approval Signatures:

1. Attendance & Substitute Coordinator, D. Gibson [Signature] Date:
2. Director: [Signature] Date: 5/2/18
3. Assistant Principal: Date:

*Out of State Field Trips require signature of Principal:

3. *If required: Principal B. 1/8 Date:

Approved: Not Approved: School Committee Approval (if out-of-state)

Distribution: Applicant/Teacher - Director - Academy Assoc Princ. - Attendance/Substitute Coord. - Daily Notices - Transportation

Essex North Shore Agricultural & Technical School District
Balance Sheet - General Fund
January 31, 2018

<u>Assets</u>	<u>Amount</u>
Cash and Cash Investments	\$13,532,591
Due From Cities and Towns	\$3,874,885
Due From Grants	86,207
Anticipated Receipts	5,601,864
 Total Assets	 <u><u>\$23,095,547</u></u>
 <u>Liabilities and Fund Equity</u>	
<u>Liabilities:</u>	
Accounts Payable	\$3,187
Unclaimed Items	35,562
Payroll Deductions Payable	116,290
Accrued Payroll Payable	3,525
Library holding	8,236
Due to Commonwealth of Mass.	666,141
Due to Grants	55,270
Due to Revolving Fund	1,346,893
Due to Other Funds	(17,329)
Due to Capital Projects	1,519,304
 Total Liabilities	 <u><u>3,737,079</u></u>
<u>Fund Equity:</u>	
Revenue Appropriation Budget	16,099,210
Reserved for Petty Cash	\$528
Reserved for Encumbrances	453,344
Reserved for Subsequent year Expenditures	900,000
Reserved for compensated absences	367,783
Reserved for Stabilization fund	196,154
Unreserved Fund Balance	1,341,449
 Total Fund Equity	 <u><u>19,358,468</u></u>
 Total Liabilities and Fund Equity	 <u><u>\$23,095,547</u></u>

Essex North Shore Agr. and Tech. School District

Gross Budget Summary Rev & Exp Report For the Period 01/01/2018 through 01/31/2018

Fiscal Year: 2017-2018

	<u>01/01/2018 - 01/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Community Assessments					
Community Assessments (+)	\$5,861,290.00	\$14,428,127.13	\$19,285,358.00	\$4,857,230.87	74.8%
Sub-total : Community Assessments	\$5,861,290.00	\$14,428,127.13	\$19,285,358.00	\$4,857,230.87	74.8%
Miscellaneous					
Miscellaneous (+)	\$107,546.90	\$3,229,032.17	\$5,250,800.00	\$2,021,767.83	61.5%
Sub-total : Miscellaneous	\$107,546.90	\$3,229,032.17	\$5,250,800.00	\$2,021,767.83	61.5%
Other Financing Sources					
Other Financing Sources (+)	\$0.00	\$0.00	\$1,612,632.25	\$1,612,632.25	0.0%
Sub-total : Other Financing Sources	\$0.00	\$0.00	\$1,612,632.25	\$1,612,632.25	0.0%
State Aid					
State Aid (+)	\$498,566.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Sub-total : State Aid	\$498,566.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Total : INCOME	\$6,467,402.90	\$18,155,725.30	\$27,113,774.25	\$8,958,048.95	67.0%
EXPENSES					
Expenditures					
Expenditures (-)	\$1,566,528.08	\$11,533,263.83	\$27,632,474.25	\$16,099,210.42	41.7%
Sub-total : Expenditures	(\$1,566,528.08)	(\$11,533,263.83)	(\$27,632,474.25)	(\$16,099,210.42)	41.7%
Total : EXPENSES	(\$1,566,528.08)	(\$11,533,263.83)	(\$27,632,474.25)	(\$16,099,210.42)	41.7%
NET ADDITION/(DEFICIT)	\$4,900,874.82	\$6,622,461.47	(\$518,700.00)	(\$7,141,161.47)	1276.7%

End of Report

Operating Statement with Budget

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Report: rptGLOperatingStatementwithBudget

2018.1.11

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Essex North Shore Agr. and Tech. School District

Transportation Rev & Exp Report For the Period 01/01/2018 through 01/31/2018

Fiscal Year: 2017-2018

	<u>01/01/2018 - 01/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Transportation Assessments					
Transportation Assessments (+)	\$103,136.50	\$211,212.75	\$281,617.00	\$70,404.25	75.0%
Sub-total : Transportation Assessments	\$103,136.50	\$211,212.75	\$281,617.00	\$70,404.25	75.0%
Transportation Reimbursement					
Transportation Reimbursement (+)	\$498,566.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Sub-total : Transportation Reimbursement	\$498,566.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Transportation - Miscellaneous					
Miscellaneous (+)	\$5,022.50	\$308,142.50	\$518,700.00	\$210,557.50	59.4%
Sub-total : Transportation - Miscellaneous	\$5,022.50	\$308,142.50	\$518,700.00	\$210,557.50	59.4%
Transportation - OFS					
Other Financing Sources (+)	\$0.00	\$0.00	\$3,823.28	\$3,823.28	0.0%
Sub-total : Transportation - OFS	\$0.00	\$0.00	\$3,823.28	\$3,823.28	0.0%
Total : INCOME	\$606,725.00	\$1,017,921.25	\$1,769,124.28	\$751,203.03	57.5%
EXPENSES					
Transportation Expenditures					
Expenditures (-)	\$89,294.10	\$750,618.36	\$1,769,124.28	\$1,018,505.92	42.4%
Sub-total : Transportation Expenditures	(\$89,294.10)	(\$750,618.36)	(\$1,769,124.28)	(\$1,018,505.92)	42.4%
Total : EXPENSES	(\$89,294.10)	(\$750,618.36)	(\$1,769,124.28)	(\$1,018,505.92)	42.4%
NET ADDITION/(DEFICIT)	\$517,430.90	\$267,302.89	\$0.00	(\$267,302.89)	0.0%

End of Report

Operating Statement with Budget

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Report: rptGLOperatingStatementwithBudget

2018.1.11

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Essex North Shore Agr. and Tech. School District

Capital Improvement Rev & Exp Report For the Period 01/01/2018 through 01/31/2018

Fiscal Year: 2017-2018

	<u>01/01/2018 - 01/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Capital Improvment Assessments					
Capital Improvement Assessments (+)	\$104,901.50	\$214,827.00	\$286,436.00	\$71,609.00	75.0%
Sub-total : Capital Improvment Assessments	\$104,901.50	\$214,827.00	\$286,436.00	\$71,609.00	75.0%
Capital Improvement - OFS					
Other Financing Sources (+)	\$0.00	\$0.00	\$64,659.28	\$64,659.28	0.0%
Sub-total : Capital Improvement - OFS	\$0.00	\$0.00	\$64,659.28	\$64,659.28	0.0%
Total : INCOME	\$104,901.50	\$214,827.00	\$351,095.28	\$136,268.28	61.2%
EXPENSES					
Capital Improvement Expenditures					
Expenditures (-)	\$48,307.12	\$165,290.40	\$351,095.28	\$185,804.88	47.1%
Sub-total : Capital Improvement Expenditures	(\$48,307.12)	(\$165,290.40)	(\$351,095.28)	(\$185,804.88)	47.1%
Total : EXPENSES	(\$48,307.12)	(\$165,290.40)	(\$351,095.28)	(\$185,804.88)	47.1%
NET ADDITION/(DEFICIT)	\$56,594.38	\$49,536.60	\$0.00	(\$49,536.60)	0.0%

End of Report

Essex North Shore Agr. and Tech. School District

Debt Service Rev & Exp Report For the Period 01/01/2018 through 01/31/2018

Fiscal Year: 2017-2018

	<u>01/01/2018 - 01/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Debt Service Assessments					
Debt Service Assessments (+)	\$670,637.50	\$1,373,394.00	\$1,831,192.00	\$457,798.00	75.0%
Sub-total : Debt Service Assessments	\$670,637.50	\$1,373,394.00	\$1,831,192.00	\$457,798.00	75.0%
Total : INCOME	\$670,637.50	\$1,373,394.00	\$1,831,192.00	\$457,798.00	75.0%
EXPENSES					
Debt Service Expenditures					
Expenditures (-)	\$0.00	\$578,195.63	\$1,831,192.00	\$1,252,996.37	31.6%
Sub-total : Debt Service Expenditures	\$0.00	(\$578,195.63)	(\$1,831,192.00)	(\$1,252,996.37)	31.6%
Total : EXPENSES	\$0.00	(\$578,195.63)	(\$1,831,192.00)	(\$1,252,996.37)	31.6%
NET ADDITION/(DEFICIT)	\$670,637.50	\$795,198.37	\$0.00	(\$795,198.37)	0.0%

End of Report

Operating Statement with Budget

Essex North Shore Agricultural & Technical School District
Revolving Fund Balance Sheet
As of January 31, 2018

ASSETS

Due From General Fund	\$1,722,942.44
Accounts Receivable	0.00
Inventory	6,336.00
	<hr/>
Total Assets	\$1,729,278.44

LIABILITIES

Due To General Fund	\$448,355.11
Security Deposit	14,048.00
	<hr/>
Total Liabilities	462,403.11

FUND EQUITY

		Reserved for Encumbrances <u>01/31/18</u>	Balance Available <u>01/31/18</u>
Fund Balance - Night School	\$82,670.98	50,000.00	32,670.98
Fund Balance - Culinary Art	146,355.86	0.00	146,355.86
Fund Balance - Career Areas	217,259.67	0.00	217,259.67
Fund Balance - Rental Fund	298,266.89	184,288.00	113,978.89
Fund Balance - School Lunch	178,013.28	0.00	178,013.28
Fund Balance - Insurance Claims	41,124.82	0.00	41,124.82
Fund Balance - Awards and Scholarships	108,713.04	0.00	108,713.04
Fund Balance - Tuition	137,607.35	50,000.00	87,607.35
Fund Balance - School Choice	(2,968.00)	0.00	(2,968.00)
Fund Balance - Regional Trans Reimb Fund	0.00	0.00	0.00
Fund Balance - Athletics	59,831.44	0.00	59,831.44
	<hr/>	<hr/>	<hr/>
Total Fund Equity	1,266,875.33	284,288.00	982,587.33
	<hr/>		
Total Liabilities and Fund Equity	\$1,729,278.44		

Unaudited

Essex North Shore Agricultural and Technical School District
Revolving Fund Summary
January 31, 2018

					YTD
					Excess
					Revenues
	Current	YTD	Current	YTD	Over(Under)
Description	Revenues	Revenues	Expenditures	Expenditures	Expenditures
Night School	14,317.67	54,094.04	6,009.62	44,919.70	9,174.34
Culinary Art	28,341.01	107,500.18	20,385.25	86,265.50	21,234.68
Career Areas	5,927.12	55,738.56	0.00	40,135.53	15,603.03
Rental fund	7,097.90	114,171.90	986.64	23,448.73	90,723.17
School Lunch	50,124.35	290,429.85	35,994.49	226,920.27	63,509.58
Insurance Claims	0.00	7,356.10	0.00	4,125.66	3,230.44
Awards and Scholarships	200.00	49,389.00	0.00	1,412.70	47,976.30
Tuition	0.00	0.00	0.00	498.95	(498.95)
School Choice	(120,462.00)	(2,968.00)	0.00	0.00	(2,968.00)
Regional Trans Reimb Fund	0.00	0.00	0.00	0.00	0.00
Athletics	5,524.00	15,043.50	0.00	0.00	15,043.50
Total Revolving Funds	(8,929.95)	690,755.13	63,376.00	427,727.04	263,028.09

Unaudited

Essex North Shore Agricultural & Technical Schools District

Grant Fund Statement of Revenues
and Expenditures

Period Ended January 31, 2018

Grant #	Description	Project Code	Grant Amount	Current Revenues	YTD (Cumulative) Revenues	Current Expenditures	YTD (Cumulative) Expenditures	YTD Excess Revenues Over (Under) Expenditures
<u>FY 2016 Grants</u>								
2016 - 19	MALSCE	n/a	2,000.00	0.00	2,000.00	0.00	1,992.10	7.90
	Total		2,000.00	0.00	2,000.00	0.00	1,992.10	7.90
<u>FY 2017 Grants</u>								
2017 - 1	Entitlement 94-142	240	321,453.00	0.00	321,453.00	0.00	321,409.00	44.00
2017 - 4	Title I	305	145,199.00	5,056.00	139,196.00	519.00	139,196.00	0.00
2017 - 6	Title IIA	140	25,700.00	0.00	24,809.00	0.00	24,543.68	265.32
2017 - 10	MA Capital Skills - Health and Dental	n/a	244,292.00	0.00	244,292.00	1,741.22	223,378.31	20,913.69
	Total		736,644.00	5,056.00	729,750.00	2,260.22	708,526.99	21,223.01
<u>FY 2018 Grants</u>								
2018 - 1	Perkins	400	301,450.00	58,184.00	179,979.00	34,785.60	184,764.17	(4,785.17)
2018 - 3	Title IVA	309	3,718.00	0.00	372.00	0.00	0.00	372.00
2018 - 4	Title IIA	140	36,313.00	0.00	18,248.00	0.00	18,249.00	(1.00)
2018 - 5	IDEA 94-142	240	334,217.00	37,176.00	131,352.00	20,365.34	125,716.90	5,635.10
2018 - 7	Title I	305	163,536.00	23,173.00	51,243.00	10,526.38	51,980.42	(737.42)
2018 - 9	Captain Planet Foundation	n/a	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
2018 - 11	Fuel up to Play 60 (School Lunch)	n/a	2,850.00	2,850.00	2,850.00	0.00	0.00	2,850.00
2018 - 14	Year Long Living to Serve	n/a	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2018 - 17	Skills Capital Grant (Adv. Man.)	n/a	495,210.00	0.00	0.00	0.00	0.00	0.00
2018 - 18	NSWIB	n/a	6,073.56	0.00	6,073.56	0.00	6,073.56	0.00
	Total		1,348,867.56	121,383.00	395,617.56	65,677.32	389,284.05	6,333.51

Unaudited

Essex North Shore Agricultural & Technical School District
Balance Sheet - General Fund
February 28, 2018

<u>Assets</u>	<u>Amount</u>
Cash and Cash Investments	\$12,120,304
Due From Cities and Towns	3,874,885
Due From Grants	31,306
Due From Revolving Funds	0
Accounts Receivable	0
Anticipated Receipts	4,983,780
Total Assets	<u><u>\$21,010,275</u></u>

Liabilities and Fund EquityLiabilities:

Accounts Payable	\$3,187
Unclaimed Items	35,562
Payroll Deductions Payable	261,794
Accrued Payroll Payable	8,947
Library holding	8,236
Due to Commonwealth of Mass.	665,556
Due to Grants	59,897
Due to Revolving Fund	1,346,893
Due to Other Funds	(27,773)
Due to Capital Projects	<u>1,519,304</u>
Total Liabilities	<u>3,881,602</u>

Fund Equity:

Revenue Appropriation Budget	\$13,869,414
Reserved for Petty Cash	\$528
Reserved for Encumbrances	453,344
Reserved for Subsequent year Expenditures	900,000
Reserved for compensated absences	367,783
Reserved for Stabilization fund	196,154
Unreserved Fund Balance	<u>1,341,449</u>
Total Fund Equity	<u>17,128,672</u>

Total Liabilities and Fund Equity	<u><u>\$21,010,275</u></u>
-----------------------------------	----------------------------

Essex North Shore Agr. and Tech. School District

Gross Budget Summary Rev & Exp Report For the Period 02/01/2018 through 02/28/2018

Fiscal Year: 2017-2018

	<u>02/01/2018 - 02/28/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Community Assessments					
Community Assessments (+)	\$323,929.00	\$14,752,056.13	\$19,285,358.00	\$4,533,301.87	76.5%
Sub-total : Community Assessments	\$323,929.00	\$14,752,056.13	\$19,285,358.00	\$4,533,301.87	76.5%
Miscellaneous					
Miscellaneous (+)	\$294,155.24	\$3,523,187.41	\$5,250,800.00	\$1,727,612.59	67.1%
Sub-total : Miscellaneous	\$294,155.24	\$3,523,187.41	\$5,250,800.00	\$1,727,612.59	67.1%
Other Financing Sources					
Other Financing Sources (+)	\$0.00	\$0.00	\$1,612,632.25	\$1,612,632.25	0.0%
Sub-total : Other Financing Sources	\$0.00	\$0.00	\$1,612,632.25	\$1,612,632.25	0.0%
State Aid					
State Aid (+)	\$0.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Sub-total : State Aid	\$0.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Total : INCOME	\$618,084.24	\$18,773,809.54	\$27,113,774.25	\$8,339,964.71	69.2%
EXPENSES					
Expenditures					
Expenditures (-)	\$2,229,795.93	\$13,763,059.76	\$27,632,474.25	\$13,869,414.49	49.8%
Sub-total : Expenditures	(\$2,229,795.93)	(\$13,763,059.76)	(\$27,632,474.25)	(\$13,869,414.49)	49.8%
Total : EXPENSES	(\$2,229,795.93)	(\$13,763,059.76)	(\$27,632,474.25)	(\$13,869,414.49)	49.8%
NET ADDITION/(DEFICIT)	(\$1,611,711.69)	\$5,010,749.78	(\$518,700.00)	(\$5,529,449.78)	966.0%

End of Report

Operating Statement with Budget

Printed: 05/01/2018 3:59:48 PM

Report: rptGLOperatingStatementwithBudget

2018.1.11

Page:

1

Essex North Shore Agr. and Tech. School District

Transportation Rev & Exp Report For the Period 02/01/2018 through 02/28/2018

Fiscal Year: 2017-2018

	<u>02/01/2018 - 02/28/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Transportation Assessments					
Transportation Assessments (+)	\$0.00	\$211,212.75	\$281,617.00	\$70,404.25	75.0%
Sub-total : Transportation Assessments	\$0.00	\$211,212.75	\$281,617.00	\$70,404.25	75.0%
Transportation Reimbursement					
Transportation Reimbursement (+)	\$0.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Sub-total : Transportation Reimbursement	\$0.00	\$498,566.00	\$964,984.00	\$466,418.00	51.7%
Transportation - Miscellaneous					
Miscellaneous (+)	\$38,661.50	\$346,804.00	\$518,700.00	\$171,896.00	66.9%
Sub-total : Transportation - Miscellaneous	\$38,661.50	\$346,804.00	\$518,700.00	\$171,896.00	66.9%
Transportation - OFS					
Other Financing Sources (+)	\$0.00	\$0.00	\$3,823.28	\$3,823.28	0.0%
Sub-total : Transportation - OFS	\$0.00	\$0.00	\$3,823.28	\$3,823.28	0.0%
Total : INCOME	\$38,661.50	\$1,056,582.75	\$1,769,124.28	\$712,541.53	59.7%
EXPENSES					
Transportation Expenditures					
Expenditures (-)	\$130,418.38	\$881,036.74	\$1,769,124.28	\$888,087.54	49.8%
Sub-total : Transportation Expenditures	(\$130,418.38)	(\$881,036.74)	(\$1,769,124.28)	(\$888,087.54)	49.8%
Total : EXPENSES	(\$130,418.38)	(\$881,036.74)	(\$1,769,124.28)	(\$888,087.54)	49.8%
NET ADDITION/(DEFICIT)	(\$91,756.88)	\$175,546.01	\$0.00	(\$175,546.01)	0.0%

End of Report

Operating Statement with Budget

Essex North Shore Agr. and Tech. School District

Capital Improvement Rev & Exp Report For the Period 02/01/2018 through 02/28/2018

Fiscal Year: 2017-2018

	<u>02/01/2018 - 02/28/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Capital Improvment Assessments					
Capital Improvement Assessments (+)	\$0.00	\$214,827.00	\$286,436.00	\$71,609.00	75.0%
Sub-total : Capital Improvment Assessments	\$0.00	\$214,827.00	\$286,436.00	\$71,609.00	75.0%
Capital Improvement - OFS					
Other Financing Sources (+)	\$0.00	\$0.00	\$64,659.28	\$64,659.28	0.0%
Sub-total : Capital Improvement - OFS	\$0.00	\$0.00	\$64,659.28	\$64,659.28	0.0%
Total : INCOME	\$0.00	\$214,827.00	\$351,095.28	\$136,268.28	61.2%
EXPENSES					
Capital Improvement Expenditures					
Expenditures (-)	\$23,136.70	\$188,427.10	\$351,095.28	\$162,668.18	53.7%
Sub-total : Capital Improvement Expenditures	(\$23,136.70)	(\$188,427.10)	(\$351,095.28)	(\$162,668.18)	53.7%
Total : EXPENSES	(\$23,136.70)	(\$188,427.10)	(\$351,095.28)	(\$162,668.18)	53.7%
NET ADDITION/(DEFICIT)	(\$23,136.70)	\$26,399.90	\$0.00	(\$26,399.90)	0.0%

End of Report

Operating Statement with Budget

Essex North Shore Agr. and Tech. School District

Debt Service Rev & Exp Report For the Period 02/01/2018 through 02/28/2018

Fiscal Year: 2017-2018

	<u>02/01/2018 - 02/28/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Debt Service Assessments					
Debt Service Assessments (+)	\$0.00	\$1,373,394.00	\$1,831,192.00	\$457,798.00	75.0%
Sub-total : Debt Service Assessments	\$0.00	\$1,373,394.00	\$1,831,192.00	\$457,798.00	75.0%
Total : INCOME	\$0.00	\$1,373,394.00	\$1,831,192.00	\$457,798.00	75.0%
EXPENSES					
Debt Service Expenditures					
Expenditures (-)	\$0.00	\$578,195.63	\$1,831,192.00	\$1,252,996.37	31.6%
Sub-total : Debt Service Expenditures	\$0.00	(\$578,195.63)	(\$1,831,192.00)	(\$1,252,996.37)	31.6%
Total : EXPENSES	\$0.00	(\$578,195.63)	(\$1,831,192.00)	(\$1,252,996.37)	31.6%
NET ADDITION/(DEFICIT)	\$0.00	\$795,198.37	\$0.00	(\$795,198.37)	0.0%

End of Report

Operating Statement with Budget

Essex North Shore Agricultural & Technical School District
Revolving Fund Balance Sheet
As of February 28, 2018

ASSETS

Due From General Fund	\$1,722,942.44
Accounts Receivable	0.00
Inventory	6,336.00
Total Assets	<u>\$1,729,278.44</u>

LIABILITIES

Due To General Fund	\$445,749.57
Security Deposit	14,048.00
Total Liabilities	<u>459,797.57</u>

FUND EQUITY

		Reserved for Encumbrances <u>02/28/18</u>	Balance Available <u>02/28/18</u>
Fund Balance - Night School	\$84,935.78	50,000.00	34,935.78
Fund Balance - Culinary Art	147,019.26	0.00	147,019.26
Fund Balance - Career Areas	215,281.14	0.00	215,281.14
Fund Balance - Rental Fund	306,862.90	184,288.00	122,574.90
Fund Balance - School Lunch	174,220.14	0.00	174,220.14
Fund Balance - Insurance Claims	41,124.82	0.00	41,124.82
Fund Balance - Awards and Scholarships	108,713.04	0.00	108,713.04
Fund Balance - Tuition	137,607.35	50,000.00	87,607.35
Fund Balance - School Choice	(5,936.00)	0.00	(5,936.00)
Fund Balance - Regional Trans Reimb Fund	0.00	0.00	0.00
Fund Balance - Athletics	59,652.44	0.00	59,652.44
Total Fund Equity	<u>1,269,480.87</u>	<u>284,288.00</u>	<u>985,192.87</u>
Total Liabilities and Fund Equity	<u>\$1,729,278.44</u>		

Unaudited

Essex North Shore Agricultural and Technical School District
Revolving Fund Summary
February 28, 2018

					YTD
					Excess
					Revenues
	Current	YTD	Current	YTD	Over(Under)
Description	Revenues	Revenues	Expenditures	Expenditures	Expenditures
Night School	9,435.60	63,529.64	7,170.80	52,090.50	11,439.14
Culinary Art	19,242.00	126,742.18	18,578.60	104,844.10	21,898.08
Career Areas	15,395.43	71,133.99	17,373.96	57,509.49	13,624.50
Rental fund	10,047.50	124,219.40	1,451.49	24,900.22	99,319.18
School Lunch	46,671.03	337,100.88	50,464.17	277,384.44	59,716.44
Insurance Claims	0.00	7,356.10	0.00	4,125.66	3,230.44
Awards and Scholarships	0.00	49,389.00	0.00	1,412.70	47,976.30
Tuition	0.00	0.00	0.00	498.95	(498.95)
School Choice	(2,968.00)	(5,936.00)	0.00	0.00	(5,936.00)
Regional Trans Reimb Fund	0.00	0.00	0.00	0.00	0.00
Athletics	0.00	15,043.50	179.00	179.00	14,864.50
Total Revolving Funds	97,823.56	788,578.69	95,218.02	522,945.06	265,633.63

Unaudited

Essex North Shore Agricultural & Technical Schools District

Grant Fund Statement of Revenues

and Expenditures

Period Ended February 28, 2018

								YTD
								Excess
					YTD		YTD	Revenues
		Project		Current	(Cummulative)	Current	(Cummulative)	Over(Under)
Grant #	Description	Code	Grant Amount	Revenues	Revenues	Expenditures	Expenditures	Expenditures
	FY 2016 Grants							
2016 - 19	MALSCE	n/a	2,000.00	0.00	2,000.00	7.90	2,000.00	0.00
	Total		2,000.00	0.00	2,000.00	7.90	2,000.00	0.00
	FY 2017 Grants							
2017 - 1	Entitlement 94-142	240	321,453.00	0.00	321,453.00	0.00	321,409.00	44.00
2017 - 6	Title IIA	140	25,700.00	0.00	24,809.00	0.00	24,543.68	265.32
2017 - 10	MA Capital Skills - Health and Dental	n/a	244,292.00	0.00	244,292.00	0.00	223,378.31	20,913.69
	Total		591,445.00	0.00	590,554.00	0.00	569,330.99	21,223.01
	FY 2018 Grants							
2018 - 1	Perkins	400	301,450.00	53,425.00	233,404.00	9,171.04	193,935.21	39,468.79
2018 - 3	Title IVA	309	3,718.00	0.00	372.00	0.00	0.00	372.00
2018 - 4	Title IIA	140	36,313.00	0.00	18,248.00	0.00	18,249.00	(1.00)
2018 - 5	IDEA 94-142	240	334,217.00	25,275.00	156,627.00	18,901.50	144,618.40	12,008.60
2018 - 7	Title I	305	163,538.00	18,370.00	69,613.00	11,099.36	63,079.78	6,533.22
2018 - 9	Captain Planet Foundation	n/a	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
2018 - 11	Fuel up to Play 60 (School Lunch)	n/a	2,850.00	0.00	2,850.00	1,725.00	1,725.00	1,125.00
2018 - 14	Year Long Living to Serve	n/a	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2018 - 17	Skills Capital Grant (Adv. Man.)	n/a	495,210.00	0.00	0.00	4,264.00	4,264.00	(4,264.00)
2018 - 18	NSWIB	n/a	6,073.56	0.00	6,073.56	0.00	6,073.56	0.00
	Total		1,348,867.56	97,070.00	492,687.56	45,160.90	434,444.95	58,242.61

Marie

10c

Andrew Gallione

Beverly, MA 01915

April 8th 2018

Marie Znamerowski

Business Manager, Essex Tech

562 Maple St.

Hawthorne, MA 01937

Dear Ms. Znamerowski,

Attached in this letter is a donation of \$1000 to the Kameron L. Spiridigliozzi Scholarship for this years Class of 2018 award night.

Sincerely,

Andrew P. Gallione

Andrew P. Gallione

ANDREW GALLIONE

BEVERLY, MA 01915

62-64/311

114

DATE

4/3/18

PAY TO
THE ORDER OF

Essex Technical High School

\$1000.00

One Thousand $\frac{00}{100}$

DOLLARS



Security Features
Included
Details on Back

Discover Bank

502 EAST MARKET STREET
GREENWOOD, DE 19930

MEMO

Spiridigliozzi sch. ship

Andrew Gallione

NP

Animal donations May 2018

Animal: Bearded Dragon

Donor: Victor Macedo



Reason for donation: son lost interest

Temperament: good

Age: 6 months

Health: excellent

Value: \$60 at petco

Also includes heat rock. Uva and uvb light, decorations and 20in long terrarium

Educational use:

2.C.02.04 Identify characteristics and species of reptiles and amphibians

2.D.01.04 Identify housing appropriate for reptiles and amphibians

2.A.03 Handle animals in a variety of management situations according to current industry and OSHA standards

2.A.04 Restrain an animal utilizing techniques appropriate for the given situation and according to current industry and OSHA standards





Candace Levesque <clevesque@essextech.net>

Donation

1 message

Kathleen Holman <kholman@essextech.net>

Wed, Apr 25, 2018 at 4:03 PM

To: Candace Levesque <clevesque@essextech.net>

Sanofi donated miscellaneous glassware and bins to our Biotechnology Program. The donation value was \$1051.

Our contact is

Jose Alvarado

Sanofi-Genzyme

[REDACTED]

Kathleen M. Holman RN, MSN

Director of Career & Technical Education

Life and Natural Science & Construction Academies

Essex Technical High School

kholman@essextech.net

Office: 978-304-4700 x 3106

www.essextech.net

Fax: 978-304-4667

Find us on Twitter | Facebook | Instagram | Youtube



Donated Items Inventory 4%2F23%2F18 - From Sanofi - Sheet1.pdf
63K

Websites you can use to look up items

<https://www.fishersci.com/us/en/home.html>

<https://us.vwr.com/store/>

<https://www.flinnsci.com/>

Item Description	quantity (#)	Have they all been washed	labels removed?	Item or Catalog #	Link to item on supply website	Cost per unit	Cost x quantity	Info entered by:
vwr storage/media bottles 500 mL	13	Yes	Yes	89012-118	https://us.vwr.com/store/catalog/product.jsp?catalog_number=10754-818	\$14.59	\$189.67	Ginny
AkroBin Large	9	Yes	Yes	S-12415	https://www.uline.com/BL_3054/line-Plastic-Stackable-Bins	\$3.59	\$32.31	Maddy
AkroBin Small	1	Yes	Yes	S-12414	https://www.uline.com/BL_3054/line-Plastic-Stackable-Bins	\$1.50	\$1.50	Maddy
AkroBin Medium	4	Yes	Yes	S-13536	https://www.uline.com/BL_3054/line-Plastic-Stackable-Bins	\$2.80	\$11.20	Maddy
Schott storage/media bottles 250 mL w/ caps	7	Yes	Yes	06-414-1B	https://www.fishersci.com/shop/products/pyrex-reusable-media-storage-bottles-12094141b	\$13.01	\$91.07	Tori
vwr storage/media bottles 100 mL w/ caps	2	Yes	Yes	89000-234	https://us.vwr.com/store/catalog/product.jsp?catalog_number=10754-818	\$10.64	\$21.28	Ginny
vwr storage/media bottles 100 mL	5	Yes	Yes	89000-234	https://us.vwr.com/store/catalog/product.jsp?catalog_number=10754-818	\$8.65	\$43.25	Ginny
Schott storage/media bottles 1 L	3	Yes	Yes	06-414-1D	https://www.fishersci.com/shop/products/pyrex-reusable-media-storage-bottles-12094141d	\$18.94	\$56.82	Tori
Schott storage/media bottles 1 L Red	2	Yes	Yes	06-423-2D	https://www.fishersci.com/shop/products/pyrex-low-actinic-media-solution-bottles-9064232d	\$64.67	\$129.34	Tori
Schott storage/media bottles 2 L	3	Yes	Yes	06-414-1E	https://www.fishersci.com/shop/products/pyrex-reusable-media-storage-bottles-12094141e	\$61.93	\$185.79	Tori
vwr 50 mL graduated cylinders	4	Yes	Yes	10545-956	https://us.vwr.com/store/catalog/product.jsp?catalog_number=10545-970	\$21.51	\$86.04	Ginny
pyrex 25 mL graduated cylinder	1	Yes	Yes	3062A	https://www.colsonmar.com/pyrex-vista-70024-class-a-graduated-cylinders/631167.htm?Pyrex+Graduated	\$26.50	\$26.50	
pyrex storage/media bottles 1 L	2	Yes	Yes	10045688	https://www.colsonmar.com/pyrex-brand-1395-media-bottles/10657.htm?Pyrex+Bottles	\$17.50	\$35.00	Amaya
vwr 25 mL graduated cylinder	1	Yes	Yes	89000-250	https://us.vwr.com/store/catalog/product.jsp?catalog_number=10545-970	\$21.51	\$21.51	Ginny
Specimen Jars	3	Yes	Yes	N/A	https://us.vwr.com/store/product/8378502/ward-a-killing-jar	\$10.25	\$30.75	Amaya
vwr Specimen Jars	1	Yes	Yes	N/A	https://us.vwr.com/store/product/8378502/ward-a-killing-jar	\$10.25	\$10.25	Ginny
Wire tube rack	1	Yes	Yes	N/A	https://www.fishersci.com/shop/products/fisherbrand-mylon-coated-rack-legs/1480258?viewword=Wire+rack	\$79.16	\$79.16	Ginny
Total							\$1,051.44	

Animal: Hamster

Donor: Faith Doucette

 Gloucester, MA

Reason for donation: family member allergic

Temperament: calm, playful

Age: 6 months

Health: has been treated for wet tail, has been healthy since

Value: \$20 at petco

Educational use:

2.C.03.03 Identify characteristics and species of small mammals (rabbits, guinea pigs, gerbils, hamsters, mice, chinchillas)

2.D.01.03 Identify housing appropriate for rodents

2.A.03 Handle animals in a variety of management situations according to current industry and OSHA standards

2.A.04 Restrain an animal utilizing techniques appropriate for the given situation and according to current industry and OSHA standards

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March 12, 2018

School Committee
Essex North Shore Agricultural and
Technical School District
562 Maple Street
P.O. Box 346
Hathorne, MA 01937

Dear Members of the Committee:

In planning and performing our audit of the financial statements of the Essex North Shore Agricultural and Technical School District as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Essex North Shore Agricultural and Technical School Districts' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Essex North Shore Agricultural and Technical School Districts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Essex North Shore Agricultural and Technical School Districts' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

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.

We do not consider the following matters to be significant deficiencies or material weaknesses. However they are matters we want to communicate to the District.

Implementation of New Accounting Standards

Several years ago the Governmental Accounting Standards Board (GASB) issued Statement No. 43 (GASB 43) – "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans" and Statement No. 45 (GASB 45), "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" (OPEB).

In an effort to enhance the financial information available to readers of government financial statements, the Governmental Accounting Standards Board (GASB) is continually issuing new "statements" that affect what is required to be reported in governmental financial statements. Recently, the GASB issued new statements that affect the reporting requirements. GASB Statement #74 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* is effective for the fiscal year ended June 30, 2017. GASB 74 requires additional disclosures and Required Supplementary Information schedules regarding Other Post Employment Benefits.

Effective for the fiscal year ended June 30, 2017 and thereafter, the District's employer share of retiree health insurance and life insurance premiums (OPEB), will be paid by the Commonwealth of Massachusetts (the Commonwealth) through the GIC (Group Insurance Commission). Prior to the fiscal year ended June 30, 2017, the employer's share of the OPEB benefits was paid by the District. Because the District will no longer be paying the employers share of the Retiree health and life insurance benefits, GASB 45 and GASB 74 will no longer be applicable for the District.

The Group Insurance Commission is a quasi-independent state agency (of the Commonwealth of Massachusetts), that was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth's employees and retirees, as well as for municipal employees and retirees. Because the Commonwealth assumed the District's employer share of retiree health insurance and life insurance premiums, this created a special funding situation, and therefore the District is required to adopt GASB Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance". GASB No. 24 requires the District to recognize the payments made on behalf of the District by the Commonwealth. For the fiscal year ended June 30, 2017, the Commonwealth paid \$673,080 for the District's employer share of retiree health insurance and life insurance, as explained above. Accordingly, the District's financial statements include the required adjustments, which have increased both revenues and expenditures by this same amount. The net effect of this adjustment did not change the excess of revenues and other financing sources over expenditures and other financing uses for the year ended June 30, 2017, or fund balances at June 30, 2017.

Uniform Guidance

This comment about the Uniform Guidance was also included in our prior year audit report. We have included the comment again this year because we want to be certain that the District is aware of the requirements. There are very significant changes to the Single Audit Act requirements as noted below.

On December 26, 2013, OMB published its comprehensive overhaul of federal grant administrative, cost accounting, and audit policies in the Federal Register. This final guidance, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) supersedes and combines the requirements of eight existing OMB Circulars (A-21, A-50, A-87, A-89, A-102, A-110, A-122 and A-133). The Uniform Guidance significantly reforms federal grant making to focus resources on improving performance and outcomes with the intent to reduce administrative burdens for grant applicants and recipients and reduce the risk of waste, fraud, and abuse.

The Uniform Guidance is a substantial document that addresses (among many other topics) cost principles, internal controls, procurement requirements and audit requirements. The Uniform Guidance is effective December 26, 2014. New and incrementally-funded awards issued on or after December 26, 2014 will be subject to the Uniform Guidance. Audit Requirements will apply to audits of fiscal years beginning on or after December 26, 2014 (i.e. fiscal year 2016).

One of the primary focuses of the new Uniform Guidance (as it relates to grantees) is internal controls over federal grants. The meaning of "must" and "should" as they are used throughout the Uniform Guidance is clarified. "Must" is not optional, "should" is recommended.

Section 200.303 of the Uniform Guidance addresses internal controls and states:

The non-Federal entity (i.e. the District) 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 and the "Internal

Control Integrated Framework'', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.

(c) Evaluate and monitor the non-Federal entity's compliance with statute, regulations and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

(e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state and local laws regarding privacy and obligations of confidentiality.

The "Internal Control Integrated Framework" issued by the COSO commission identifies five components of internal control that they believe should be considered in every system of internal control.

The five components are:

- (1) Control Environment - The "tone at the top" should promote and expect ethical behavior.
- (2) Risk Assessment - Consider what could go wrong and what the impact is.
- (3) Control Activities - What controls have we established – reconciling, approvals, oversight...
- (4) Communication and Information - Is pertinent information captured, identified and communicated on a timely basis? Are records and information systems sufficient to provide reliable reporting and to demonstrate compliance with the federal award?
- (5) Monitoring - Are the internal controls operating as intended? Have controls become outdated or obsolete? Monitoring occurs in the course of everyday operations; it includes regular management & supervisory activities and other actions personnel take in performing their duties.

The Uniform Guidance requires that the internal control policies and procedures must be in writing. Topics that must be addressed in the internal control procedures document relating to procurement include the following:

- Must maintain oversight to ensure contractors perform within the terms, conditions and specifications of the contracts or purchase orders.
- Must maintain written standards of conduct covering conflict of interest with respect to employees engaged in the selection, award and administration of contracts.
- Must maintain written standards of conduct covering organizational conflict of interest.
- Must avoid acquisition of unnecessary or duplicative items.

The Uniform Guidance raises the threshold for the requirement of an audit performed under the Single Audit Act to \$750,000 of federal expenditures in a fiscal year. Although the District may not fall under the requirements of the Single Audit Act in the near future, we recommend that the District become familiar with the new requirements of the Uniform Guidance and develop written internal control policies and procedures in order to comply with the Guidance.

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board has been very active in developing new standards in the past three years. It is important that the District be aware of the current and proposed standard changes.

During fiscal year 2017, the following GASB pronouncements were effective:

- The GASB issued Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements for the District.
- The GASB issued Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, which is required to be implemented in fiscal year 2017. The implementation of this pronouncement required new disclosures and required supplementary information schedules related to the District's Other Post-Employment Benefits Trust Fund. The implementation of this pronouncement did not impact the financial statements for the District.
- The GASB issued Statement No. 77, Tax Abatement Disclosures, which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements for the District.
- The GASB issued Statement No. 78, Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements for the District.
- The GASB issued Statement No. 80, Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14 which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements for the District.

The following GASB pronouncements will be implemented in future fiscal years:

- The GASB issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which is required to be implemented in fiscal years beginning after June 15, 2017.
- The GASB issued Statement No. 81 Irrevocable Split-Interest Agreements, which is required to be implemented in fiscal years beginning after December 15, 2016.
- The GASB issued Statement No. 82, Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73 which is required to be implemented in fiscal year 2018.
- The GASB issued Statement No. 83, Certain Asset Retirement Obligations which is required to be implemented in fiscal years beginning after June 15, 2018.
- The GASB issued Statement No. 84, Fiduciary Activities which is required to be implemented in fiscal years beginning after December 15, 2018.
- The GASB issued Statement No. 85, Omnibus 2017 which is required to be implemented in fiscal years beginning after June 15, 2017.

- The GASB issued Statement No. 86, *Certain Debt Extinguishment Issues* which is required to be implemented in fiscal years beginning after June 15, 2017.
- The GASB issued Statement No. 87, *Leases* which is required to be implemented in fiscal years beginning after December 15, 2019.

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

* * * * *

This communication is intended solely for the information and use of management, those charged with governance and others within the organization, and is not intended to be and should not be used by anyone other than those specified parties.

After you have had an opportunity to consider our observations, we shall be pleased to discuss them further with you. We would like to thank you for the cooperation and courtesy extended to us during the course of the engagement.

Very truly yours,

Giusti, Hingston and Company

Giusti, Hingston and Company
Certified Public Accountants

**ESSEX NORTH SHORE AGRICULTURAL AND
TECHNICAL SCHOOL DISTRICT**

Financial Statements

For the Year Ended June 30, 2017

(With Accountants' Report Thereon)

Giusti, Hingston and Company
Certified Public Accountant
36 Jackman St., Unit 1 * Georgetown, MA 01833 * (Tel)978-352-7470

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INDEPENDENT AUDITORS REPORT

School Committee
Essex North Shore Agricultural and Technical School District
562 Maple Street
P.O. Box 346
Hathorne, MA 01937

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 Essex North Shore Agricultural and Technical School District, as of and for the year ended June 30, 2017, 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 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 opinion.

Opinion

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 Essex North Shore Agricultural and Technical School District, as of June 30, 2017 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary statement and the retirement system schedules 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 Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements Cost Principles and Audit Requirements of Federal Awards*.

The schedule of expenditures of federal awards 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. Such 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2018, on our consideration of the Essex North Shore Agricultural and Technical School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Essex North Shore Agricultural and Technical School District's internal control over financial reporting and compliance.

Giusti, Hingston and Company

Giusti, Hingston and Company
Certified Public Accountants
Georgetown, Massachusetts
March 12, 2018

**Essex North Shore Agricultural and Technical School District
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2017**

As management of the Essex North Shore Agricultural and Technical School District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the Essex North Shore Agricultural and Technical School District for the fiscal year ended June 30, 2017.

Financial Highlights

- As of June 30, 2017, the Essex North Shore Agricultural and Technical School District has a net position of \$87,572,110. This amount represents the excess of the assets and deferred outflows over the liabilities and deferred inflows, which is presented in the Statement of Net Position. This Statement is one of the two required Government-wide financial statements which are listed on the table of contents at the beginning of the audited financial statements.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,555,850. Of this amount, \$196,154 relates to the Stabilization Fund, which is now required to be included with the general fund for financial statement purposes in accordance with the new GASB 54 requirements.
- The Essex North Shore Agricultural and Technical School District has total long term debt of \$29,710,000 as of June 30, 2017, which is shown on the Statement of Net Position and is also shown in the Required Notes to the Financial Statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Essex North Shore Agricultural and Technical School District's finances, in a manner similar to private-sector business.

The *Statement of Net Position* presents information on all of the Essex North Shore Agricultural and Technical School District's assets and liabilities, with the differences 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 of the Essex North Shore Agricultural and Technical School District is improving or deteriorating.

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

The government-wide financial statements report the District's governmental activities (there are no business-type activities). The District's activities are classified as follows:

- **Governmental Activities** – Activities reported here are for educational purposes. Member assessment, charges for services, federal, state and other miscellaneous revenues finance these 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. The Essex North Shore Agricultural and Technical School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

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

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

Fiduciary funds. Fiduciary funds (if applicable) are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Salem Contributory Retirement System. The *required supplementary information* also includes budget versus actual information.

Reconciliation of Government-wide Financial Statements to Fund Financial Statements

The governmental activities of the government-wide financial statements and the governmental funds of the fund financial statements do not use the same accounting basis and measurement focus. In accordance with the GASB 34 requirements, capital assets and long-term liabilities are not included on the balance sheet of the governmental funds, but are included on the Statement of Net Position. Capital assets are recorded as expenditures when they are purchased in the governmental funds and depreciated over the useful life in the government-wide financial statements. We have included schedules that provide a crosswalk from the government-wide financial statements to the governmental funds of the fund financial statements:

- Reconciliation of the Governmental funds balance sheet – total fund balances to the Statement of Net Position.
- Reconciliation of the statement of revenues and expenditures and changes in fund balance of governmental funds to the statement of activities.

Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed net position.

	<u>Governmental Activities</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>
Current Assets	\$ 8,934,352	\$ 8,713,362	\$ 220,990
Capital Assets	124,765,000	127,806,205	(3,041,205)
Total Assets	<u>133,699,352</u>	<u>136,519,567</u>	<u>(2,820,215)</u>
Deferred Outflows of Resources	<u>751,393</u>	<u>374,465</u>	<u>376,928</u>
Current Liabilities	8,009,346	7,561,233	448,113
Long Term Liabilities	38,595,466	47,990,872	(9,395,406)
Total Liabilities	<u>46,604,812</u>	<u>55,552,105</u>	<u>(8,947,293)</u>
Deferred Inflows of Resources	<u>273,824</u>	<u>105,676</u>	<u>168,148</u>
Net Position:			
Net Investment in Capital Assets	91,056,493	93,400,216	(2,343,723)
Restricted	112,731	137,566	(24,835)
Unrestricted (Deficit) (See Note Below)	(3,597,114)	(12,301,531)	8,704,417
Total Net Position	<u>\$ 87,572,110</u>	<u>\$ 81,236,251</u>	<u>\$ 6,335,859</u>

The reason the unrestricted Net Position reflects a deficit is because of the Net Pension Liability of \$5,842,036 (GASB 68) which is required to be recorded in the Statement of Net Position.

Changes in Net Position

The following condensed financial information was derived from the government-wide Statement of Activities. It reflects how the District's net position has changed during the fiscal year.

	<u>Governmental Activities</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>
Revenues			
Program Revenues:			
Charges for Services	\$ 6,067,541	\$ 6,669,382	(601,841)
Operating Grants and MTRB Contributions	9,988,110	8,155,194	1,832,916
Capital Grants and Contributions	809	754,508	(753,699)

	<u>Governmental Activities</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>
General Revenues:			
Assessments to Members	14,362,986	13,930,011	432,975
Unrestricted Investment Earnings	61,940	78,820	(16,880)
Other Revenue	1,129,727	16,464	1,113,263
Total Revenues	<u>31,611,113</u>	<u>29,604,379</u>	<u>2,006,734</u>
Expenses			
Administration	1,449,826	1,742,622	292,796
Instruction	17,203,841	16,540,005	(663,836)
Other School Services	1,464,291	1,438,483	(25,808)
Operation and Maintenance	2,464,204	2,381,243	(82,961)
Employee Benefits and Fixed Charges	7,760,950	7,565,001	(195,949)
Transportation	1,805,295	1,571,997	(233,298)
Debt Service	1,177,174	1,266,221	89,047
Capital Outlay	36,313	436,240	399,927
Adult Education	44,479	127,364	82,885
Food Services	430,000	454,552	24,552
Total Expenses	<u>33,836,372</u>	<u>33,523,728</u>	<u>(312,644)</u>
 Increase (Decrease) in Net Position			
Before Prior Period Adjustment	(2,225,259)	(3,919,349)	1,694,090
Prior Period Adjustment	8,561,118	-	8,561,118
Increase (Decrease) in Net Position	<u>\$ 6,335,859</u>	<u>\$ (3,919,349)</u>	<u>\$ 10,255,208</u>

Governmental Activities

In fiscal year 2017 member assessments accounted for approximately 46% of the total revenues.

Financial Analysis of the District's Funds

Governmental Funds

The focus of the Essex North Shore Agricultural and Technical School Districts' governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Essex North Shore Agricultural and Technical School Districts' financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Essex North Shore Agricultural and Technical School District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Essex North Shore Agricultural and Technical School Districts' School Committee.

General Fund

Based upon the balance sheet as of the close of each fiscal year, the Commonwealth of Massachusetts Department of Revenue (DOR) determines the amount of fund balance (general fund) available for appropriation. In general, this amount (commonly known as "Excess and Deficiency" or "E&D") is

generated when actual revenues on a cash basis exceed budgeted amounts and expenditures and encumbrances (unpaid commitments) are less than appropriations, or both.

The following table reflects the components of fund balance and the Excess and Deficiency balance:

Fund Balance General Fund					
<u>Fiscal Year</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Fund Balance</u>	<u>Excess and Deficiency</u>
2015	\$1,167,783	\$824,142	\$2,440,196	\$4,432,121	\$1,162,304
2016	367,783	1,164,636	2,634,613	\$4,167,032	\$1,456,404
2017	367,784	1,353,872	2,555,850	\$4,277,506	\$1,330,320

Capital Asset and Debt Administration

Capital assets. The Essex North Shore Agricultural and Technical School District's investment in capital assets for its governmental activities as of June 30, 2017, amounts to \$124,765,000 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, vehicles and furniture, fixtures and equipment. The capital assets as of June 30, 2016 and 2017 are as follows:

Capital Assets at June 30 (Net of Depreciation)		
	Governmental Activities	
	<u>2017</u>	<u>2016</u>
Construction Work in Process	\$ 3,445,608	\$ 3,041,096
Total Capital Assets Not Being Depreciated	<u>3,445,608</u>	<u>3,041,096</u>
Buildings and Improvements	119,249,794	122,555,475
Furniture, Fixtures and Equipment	1,154,725	1,304,053
Other	76,368	89,616
Vehicles	838,505	815,965
Total Capital Assets Being Depreciated	<u>121,319,392</u>	<u>124,765,109</u>
Total Capital Assets, Net	<u>\$ 124,765,000</u>	<u>\$ 127,806,205</u>

Debt

The District had \$29,710,000 in long term bonds outstanding on June 30, 2017. This represents a \$685,000 decrease or 2.3% reduction from the previous year.

Outstanding Debt at June 30

Governmental Activities	<u>2017</u>	<u>2016</u>
General Obligation Bonds Payable	<u>\$ 29,710,000</u>	<u>\$ 30,395,000</u>

Request for Information

This financial report is designed to provide a general overview of the Essex North Shore Agricultural and Technical School Districts' 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:

Superintendent
Essex North Shore Agricultural and
Technical School District
562 Maple Street
P.O. Box 346
Hathorne, MA 01937

Essex North Shore Agricultural and Technical School District
Statement of Net Position
June 30, 2017

	Government - Wide <u>Activities</u>
Assets	
Current:	
Cash/Investments	\$ 7,909,240
Petty Cash	528
Prepaid Expenses	1,018,248
Inventory	6,336
Noncurrent:	
Capital Assets:	
Assets Not Being Depreciated	3,445,608
Assets Being Depreciated, Net	<u>121,319,392</u>
Total Assets	<u>133,699,352</u>
 Deferred Outflows of Resources	
Pension	<u>751,393</u>
 Liabilities	
Current:	
Warrants Payable	710,395
Accrued Wages Payable	647,102
Withholdings Payable	705,174
Accrued Interest Payable	96,349
Due to Other Government - Pension	233,425
Bond Anticipation Notes Payable	3,648,307
Bonds Payable	675,000
Leasing Payable	350,200
Other	278,692
Due to Other Government	664,702
Noncurrent:	
Compensated Absences Payable	217,046
Due to Other Government - Pension	3,501,384
Bonds Payable	29,035,000
Net Pension Liability	<u>5,842,036</u>
Total Liabilities	<u>46,604,812</u>
 Deferred Inflows of Resources	
Pension	<u>273,824</u>
 Net Position	
Net Investment in Capital Assets	91,056,493
Restricted for:	
Capital Projects	88,762
Other Purposes	23,969
Unrestricted (Deficit)	<u>(3,597,114)</u>
Total Net Position	<u>\$ 87,572,110</u>

Essex North Shore Agricultural and Technical School District
Statement of Activities
Fiscal Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Governmental Activities:</i>					
Administration	\$ 1,449,826	\$ -	\$ -	\$ -	\$ (1,449,826)
Instruction	17,203,841	5,398,938	4,104,939	-	(7,699,964)
Other School Services	1,464,291	202,699	254,723	-	(1,006,869)
Operation and Maintenance	2,464,204	-	-	-	(2,464,204)
Employee Benefits and Fixed Charges	7,760,950	-	3,899,263	-	(3,861,687)
Transportation	1,805,295	-	1,569,858	-	(235,437)
Debt Service	1,177,174	-	-	-	(1,177,174)
Capital Outlay	36,313	-	-	809	(35,504)
Adult Education	44,479	90,146	-	-	45,667
Food Services	430,000	375,758	159,327	-	105,085
Total Governmental Activities	<u>\$ 33,836,372</u>	<u>\$ 6,067,541</u>	<u>\$ 9,988,110</u>	<u>\$ 809</u>	<u>(17,779,912)</u>
<i>General Revenues:</i>					
					14,362,986
Assessments to Members					61,940
Unrestricted Investment Earnings					1,129,727
Other Revenue					<u>15,554,653</u>
Total General Revenues					
					<u>(2,225,259)</u>
Change in Net Position					
<i>Net Position:</i>					
Beginning of the Year					<u>81,236,251</u>
Prior Period Adjustment					<u>8,561,118</u>
Beginning of Year as Restated					<u>89,797,369</u>
End of Year					<u>\$ 87,572,110</u>

Essex North Shore Agricultural and Technical School District
Governmental Funds
Balance Sheet
June 30, 2017

	General <u>Fund</u>	School Building <u>Project</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets:				
Cash/Investments	\$ 7,688,394	\$ -	\$ 220,846	\$ 7,909,240
Petty Cash	528	-	-	528
Due from Other Funds	194,420	709,445	949,049	1,852,914
Inventory	-	-	6,336	6,336
Prepaid Expenses	1,018,248	-	-	1,018,248
Total Assets	<u>\$ 8,901,590</u>	<u>\$ 709,445</u>	<u>\$ 1,176,231</u>	<u>\$ 10,787,266</u>
Liabilities:				
Warrants Payable	\$ 710,395	\$ -	\$ -	\$ 710,395
Accrued Wages Payable	647,102	-	-	647,102
Withholdings Payable	705,174	-	-	705,174
Due to Other Funds	1,852,913	-	-	1,852,913
Bond Anticipation Notes Payable	-	3,648,307	-	3,648,307
Due to Other Governments	664,702	-	-	664,702
Other Liabilities	43,798	-	234,894	278,692
Total Liabilities	<u>4,624,084</u>	<u>3,648,307</u>	<u>234,894</u>	<u>8,507,285</u>
Fund Equity:				
Fund Balances:				
Restricted	-	-	112,731	112,731
Committed	367,784	-	828,606	1,196,390
Assigned	1,353,872	-	-	1,353,872
Unassigned	<u>2,555,850</u>	<u>(2,938,862)</u>	<u>-</u>	<u>(383,012)</u>
Total Fund Balances	<u>4,277,506</u>	<u>(2,938,862)</u>	<u>941,337</u>	<u>2,279,981</u>
Total Liabilities and Fund Balance	<u>\$ 8,901,590</u>	<u>\$ 709,445</u>	<u>\$ 1,176,231</u>	<u>\$ 10,787,266</u>

Essex North Shore Agricultural and Technical School District
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2017

	General Fund	School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Assessments to Members	\$ 14,362,986	\$ -	\$ -	\$ 14,362,986
Intergovernmental:				
State Aid - Education	3,454,325	-	-	3,454,325
State Aid - Transportation	1,569,858	-	-	1,569,858
Other State and Federal Grants	-	-	1,064,664	1,064,664
MTRS Pension Payments	3,899,263	-	-	3,899,263
Charges for Services	5,034,947	-	1,032,594	6,067,541
Contributions and Donations	-	809	-	809
Investment Income	61,941	-	-	61,941
Miscellaneous	1,129,727	-	-	1,129,727
Total Revenues	<u>29,513,047</u>	<u>809</u>	<u>2,097,258</u>	<u>31,611,114</u>
Expenditures:				
Administration	1,347,705	-	-	1,347,705
Instruction	12,811,595	-	1,059,015	13,870,610
Other School Services	1,046,976	-	426,792	1,473,768
Operation and Maintenance	2,454,876	-	-	2,454,876
Employee Benefits and Fixed Charges	8,084,179	-	-	8,084,179
Transportation	1,415,366	-	-	1,415,366
Debt Service	1,864,989	-	-	1,864,989
Capital Outlay	475,305	404,512	-	879,817
Adult Education	-	-	44,479	44,479
Food Services	-	-	438,835	438,835
Total Expenditures	<u>29,500,990</u>	<u>404,512</u>	<u>1,969,121</u>	<u>31,874,623</u>
Excess of Revenues Over (Under) Expenditures	<u>12,057</u>	<u>(403,703)</u>	<u>128,137</u>	<u>(263,509)</u>
Other Financing Sources (Uses):				
Transfers In	200,000	-	101,583	301,583
Transfers (Out)	<u>(101,583)</u>	<u>-</u>	<u>(200,000)</u>	<u>(301,583)</u>
Total Other Financing Sources (Uses)	<u>98,417</u>	<u>-</u>	<u>(98,417)</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>110,474</u>	<u>(403,703)</u>	<u>29,720</u>	<u>(263,509)</u>
Fund Balance, Beginning	<u>4,167,032</u>	<u>(2,535,159)</u>	<u>911,617</u>	<u>2,543,490</u>
Fund Balance, Ending	<u>\$ 4,277,506</u>	<u>\$ (2,938,862)</u>	<u>\$ 941,337</u>	<u>\$ 2,279,981</u>

Essex North Shore Agricultural and Technical School District
Reconciliation of the Governmental Funds Balance Sheet
Total Fund Balances to the Statement of Net Position
June 30, 2017

Total Governmental Fund Balances	\$ 2,279,981
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	124,765,000
In the Statement of Activities, interest is accrued on outstanding long term debt. In the fund financial statements, interest is not reported until due.	(96,349)
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Compensated Absences Payable	(217,046)
Leasing Payable	(350,200)
Bonds Payable	(29,710,000)
Net Pension Liabilities	(5,842,036)
Due to Other Governments - Pension	(3,734,810)
Pension related deferred inflows and deferred outflows of resources are not due and payable in the current period and, therefore, are not reported in the governmental funds:	477,569
Net Position of Governmental Activities	<u><u>\$ 87,572,109</u></u>

Essex North Shore Agricultural and Technical School District
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Fiscal Year Ended June 30, 2017

Net Change in Fund Balances - Total Governmental Funds \$ (263,509)

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	831,022	
Depreciation	<u>(3,872,227)</u>	
Net Effect of Reporting Capital Assets		(3,041,205)

The issuance of long-term debt (e.g., bonds) 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, however, 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 deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

685,000

Some expenses reported in the Statement of Activities, such as accrued interest, pension and compensated absences payable, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This amount represents the change in these accounts from the prior year.

Accrued Interest Payable	2,815	
Net Lease Payable	12,482	
Net Pension Liability	(98,718)	
Deferred Outflow/Inflow pensions	<u>421,947</u>	
Net Effect of Reporting Other Items		<u>394,455</u>

Change in Net Position of Governmental Activities \$ (2,225,259)

Essex North Shore Agricultural and Technical School District
Notes to the Financial Statements
June 30, 2017

I Summary of Significant Accounting Policies

Chapter 463 of the Acts of 2004 created the Essex North Shore Agricultural and Technical School District. This legislation established the School as the successor agency to both the Essex Agricultural and Technical High School and the North Shore Regional Vocational School.

The accounting policies of the Essex North Shore Agricultural and Technical School District, as reflected in the accompanying financial statements for the year ended June 30, 2017, conform to accounting principles generally accepted in the United States of America for local government units, except as indicated hereafter.

The more significant accounting policies of the District are summarized below.

A. Reporting Entity

The financial statements of the Essex North Shore Agricultural and Technical School District include the operations of all organizations for which the School Committee exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Based on the aforementioned oversight criteria, the Regional School District was the only entity determined necessary for inclusion in the accompanying financial statements.

B. Government-Wide and Fund Financial Statements

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

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

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

Major Fund Criteria

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. These revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Primary sources of revenue considered susceptible to accrual consist principally of member assessments, amounts due under grants, charges for services and investment income. All other revenues are recognized when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated vacation, accumulated sick pay, and other employee amounts which are not to be liquidated from expendable and available resources; and (2) debt service expenditures which are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

The District reports the following major governmental funds:

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

School Building Project Fund – This fund is used to account for the School Building Project.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the nonmajor governmental funds column on the governmental funds financial statements. The following types of funds are included in the nonmajor category:

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.

The permanent fund is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements (if applicable), are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary fund financial statements (if applicable) 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 private-purpose trust funds (if applicable), used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion to be spent.

The agency fund is used to account for assets held in a purely custodial capacity, such as for Student Activity Accounts.

D. Assets, Deferred Outflows/Inflows of Resources, Liabilities and Fund Balances

i. Deposits and Investments

The District's cash and cash equivalents are considered to be demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

State and local statutes place certain limitations on the nature of deposits and investments available to the District. Deposits (including demand deposits, term deposits and certificates of deposit) in any one financial institution may not exceed certain prescribed levels without collateralization by the financial institutions involved. Investments can also be made in securities issued by or unconditionally guaranteed by the U.S. governments or agencies that have a maturity of less than one year from the date of purchase, repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase, and units in the Massachusetts Depository Trust ("MMDT").

ii. Capital Assets

Capital assets, which include land, buildings and improvements, vehicles and furniture fixtures and equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs (which do not add to the value of the asset or materially extend assets lives) is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land, buildings and improvements, vehicles and furniture fixtures and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40
Furniture, Fixtures and Equipment	5-15
Vehicles	5

iii. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and the balance sheet 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.

In addition to liabilities, the statement of net position and the balance sheet 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's governmental fund financial statements (balance sheet) reflect deferred inflows of resources for revenues that are not considered "available". The government wide financial statements (statement of net position) reflect deferred outflows of resources related to a debt refunding issue and deferred inflows and outflows of resources related to pensions.

iv. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows.

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 debt used to acquire capital assets.

Net position is reported as restricted when there is an externally imposed restriction on its use or it is limited by enabling legislation.

v. Fund Balances

Fund Balance Classification Policies and Procedures

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement (effective for fiscal year 2013) establishes accounting and financial reporting standards for all governmental funds. It establishes criteria for classifying fund balances into specifically defined classifications.

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to the constraints on the specific purposes for which the amounts in those funds can be spent.

GASB 54 requires the fund balance amounts to be reported within one of the fund balance categories list below.

1.Nonspendable, includes amounts that cannot be spent because they are (a) not in spendable form (such as fund balance associated with inventories) or are (b) legally or contractually required to stay intact (i.e. corpus of a permanent trust fund).

2.Restricted, constraints are placed on the use of resources that can be spent only for the specific purposes that are either (a) imposed by creditors, grantors or contributors, or (b) imposed by law through constitution provisions or through enabling legislation, (for example, gifts, donations and most revolving funds),

3.Committed, includes amounts that can be used only for the specific purposes determined by a formal action of the School Committee (the district’s highest level of decision-making authority),

4.Assigned, intended (by the School Committee, Superintendent or Chief Financial Officer) to be used by the government for specific purposes, but do not meet the criteria to be classified as restricted or committed, and

5.Unassigned, the residual classification for the government’s general fund and includes all spendable amounts not contained in the restricted, committed or assigned categories.

The School Committee is the highest level of decision making authority in the District. Committed fund balance cannot be used for any other purposes without formal action by the School Committee.

The District has not formally adopted a policy for its use of unrestricted fund balance. Therefore, in accordance with GASB 54, it considered that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which any of the unrestricted fund balance classifications could be used.

Details of Fund Balance Classifications

The following schedule shows the detail of the fund balance classifications displayed in the aggregate on the District's balance sheet.

	<u>General Fund</u>	<u>School Building Project</u>	<u>Non Major Funds</u>	<u>Total</u>
Fund Balances:				
Restricted for:				
Instruction	\$ -	\$ -	\$ 23,969	\$ 23,969
Committed to:				
Instruction	-	-	828,606	828,606
Employee Benefits and Fixed Charges	367,784	-	-	367,784
Capital Outlay	-	-	88,762	88,762
Assigned to:				
Instruction	453,872	-	-	453,872
E & D Appropriation	900,000	-	-	900,000
Unassigned	2,555,850	(2,938,862)	-	(383,012)
Total Fund Balances	<u>\$ 4,277,506</u>	<u>\$ (2,938,862)</u>	<u>\$ 941,337</u>	<u>\$ 2,279,981</u>

Stabilization Fund

The District has established a stabilization fund in accordance with Massachusetts General Laws Chapter 40 Section 5B. That section of the law stipulates that "Cities, Towns and Districts may create 1 or more stabilization funds and appropriate any amount into the funds. Any interest shall be added to and become part of the fund". The District's stabilization fund has a current balance of \$196,154. The stabilization fund is reported as a component of unassigned fund balance in the general fund on the District's balance sheet in accordance with the GASB 54 requirements.

"The treasurer shall be the custodian of all stabilization funds and may deposit the proceeds in a trust company, co-operative bank or savings bank, if the trust company or bank is organized or exists pursuant to the laws of the commonwealth or any other state or may transact business in the commonwealth and has its main office or a branch office in the commonwealth; a national bank, federal savings bank or federal savings and loan association, if the bank or association may transact business and has its main office or a branch office in the commonwealth; provided, however, that a state-chartered or federally-chartered bank shall be insured by the Federal Deposit Insurance Corporation or its successor; or may invest the funds in participation units in a combined investment fund pursuant to section 38A of chapter 29 or in securities that are legal investments for savings banks."

"At the time of creating any stabilization fund the city, town or district shall specify, and at any later time may alter, the purpose of the fund, which may be for any lawful purpose, including without limitation, an approved school project pursuant to chapter 70B or any other purpose for which the city, town or district may lawfully borrow money. The specification and any alteration of purpose, and any appropriation of funds from any such fund, shall be approved by a two-thirds vote, except as provided in paragraph (g) of section 21C of chapter 59 for a majority referendum vote. Subject to said section 21C of said chapter 59, any such vote shall be of the legislative body of the city, town or district, subject to charter."

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 the Salem Contributory Retirement System and the Massachusetts Teacher's 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.

II Stewardship, Compliance and Accountability

A. Net Position – Unrestricted (Deficit)

The reason the Unrestricted Net Position reflects a deficit is because of the Net Pension Liability of \$5,842,036 (GASB 68) which is required to be recorded in the Statement of Net Position.

General Budgetary Information

i. General Budget Policies

The District's original budget is adopted by the School Committee and must be approved by a majority of the member communities. The budget approved by the member communities is a "bottom line" budget. The School Committee may, at its discretion, transfer between appropriation accounts.

ii. Budget Basis of Accounting

The amounts shown in the financial statements as the final budgeted amounts consist of the original adopted budget - adjusted by any transfers or supplemental appropriations authorized by the School Committee.

The following reconciliation summarizes the differences between the budget and GAAP basis principles for the year ended June 30, 2017:

	<u>Revenues</u>
As Reported Budget Basis	\$ 24,940,704
Adjustments:	
MTRS and Other On Behalf Payments	4,572,343
As Reported GAAP Statement	<u>\$ 29,513,047</u>
	<u>Expenditures</u>
As Reported Budget Basis	\$ 25,149,263
Adjustments:	
July 1, 2016 Encumbrances	274,996
June 30, 2017 Encumbrances	(453,344)
Prepaid Expense Audit Adjustment	(42,268)
MTRS and Other On Behalf Payments	4,572,343
As Reported GAAP Statement	<u>\$ 29,500,990</u>

III Detailed Notes on All Funds

A. Deposits and Investments

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. As of June 30, 2017, \$600,864 of the District's bank balance of \$8,045,254 was exposed to credit risk.

Uninsured and Uncollateralized \$ 600,864

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the District does not currently have any investments that are subject to interest rate risk.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk of investments. As of June 30, 2017, the District was not exposed to custodial credit risk.

Credit Risk-Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal policy relating to credit risk. However, the District does not currently have investments that are subject to this risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District does not have a formal policy that limits the amount it may invest in a single issuer. However, the District does not currently have investments that are subject to this risk.

Fair Value Measurement

Statement #72 of the Government Accounting Standards Board ("GASB") *Fair Value Measurements and Application*, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under GASB 72 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

Level 2 -Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Unobservable inputs reflect the Districts' own assumptions about the inputs market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the District's own data.

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 District did not hold any investments that are measured at fair value on a recurring basis as of June 30, 2017.

B. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
Assets Not Being Depreciated:				
Construction Work in Process	\$ 3,041,096	\$ 404,512	\$ -	\$ 3,445,608
Total Capital Assets Not Being Depreciated	<u>3,041,096</u>	<u>404,512</u>	<u>-</u>	<u>3,445,608</u>
Assets Being Depreciated:				
Buildings and Improvements	144,431,280	-	-	144,431,280
Furniture, Fixtures and Equipment	2,173,691	18,639	-	2,192,330
Other	116,240	-	-	116,240
Vehicles	3,198,390	407,871	-	3,606,261
Total Capital Assets Being Depreciated	<u>149,919,601</u>	<u>426,510</u>	<u>-</u>	<u>150,346,111</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(21,875,805)	(3,305,681)	-	(25,181,486)
Furniture, Fixtures and Equipment	(869,638)	(167,967)	-	(1,037,605)
Other	(26,624)	(13,248)	-	(39,872)
Vehicles	(2,382,425)	(385,331)	-	(2,767,756)
Total Accumulated Depreciation	<u>(25,154,492)</u>	<u>(3,872,227)</u>	<u>-</u>	<u>(29,026,719)</u>
Total Capital Assets Being Depreciated, Net	<u>124,765,109</u>	<u>(3,445,717)</u>	<u>-</u>	<u>121,319,392</u>
Governmental Activities Capital Assets, Net	<u>\$ 127,806,205</u>	<u>\$ (3,041,205)</u>	<u>\$ -</u>	<u>\$ 124,765,000</u>

B. Capital Assets (Continued)

Depreciation expense was charged to functions of the District as follows:

Administration	\$	130,123
Instruction		3,351,189
Other School Services		1,822
Operation and Maintenance		4,696
Transportation		384,396
	\$	<u>3,872,226</u>

C. Accounts Receivable

The financial statements do not reflect an accounts receivable balance as of June 30, 2017.

D. Debt

Liabilities

i. Bond Anticipation Notes

The District is authorized, through its Treasurer, to borrow on a temporary basis to fund operating costs incurred prior to receipt of revenues (RANS), capital project costs in anticipation of the issuance of bonds (BANS), or receipt of federal (FANS) and state (SANS) grants. The following is a summary of BAN transactions for the fiscal year ended June 30, 2017.

<u>Purpose</u>	<u>Balance Beginning of Year</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance End of Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
School Construction	\$ 3,648,307	\$ 3,648,307	\$ (3,648,307)	\$ 3,648,307	1.20%	4/21/2018
	<u>\$ 3,648,307</u>	<u>\$ 3,648,307</u>	<u>\$ (3,648,307)</u>	<u>\$ 3,648,307</u>		

ii Long Term Debt

(a) Changes in Long Term Debt - the following is a summary of bond transactions for the year ended June 30, 2017.

<u>Project</u>	<u>Issue Date</u>	<u>Rate</u>	<u>Outstanding June 30, 2016</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Refunded</u>	<u>Outstanding June 30, 2017</u>
Sewage Disposal	7/17/2006	Various	\$ 35,000	\$ -	\$ (35,000)	\$ -	\$ -
School Building	6/19/2014	Various	15,345,000	-	(330,000)	-	15,015,000
School Building	6/18/2015	Various	15,015,000	-	(320,000)	-	14,695,000
		Total Outstanding	<u>\$ 30,395,000</u>	<u>\$ -</u>	<u>\$ (685,000)</u>	<u>\$ -</u>	<u>\$ 29,710,000</u>

D. Debt (Continued)

(b) Summary of Debt Service Requirements to Maturity

	<u>General Long Term Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 675,000	\$ 1,156,191	\$ 1,831,191
2019	700,000	1,129,191	1,829,191
2020	725,000	1,101,191	1,826,191
2021	755,000	1,068,641	1,823,641
2022	790,000	1,034,741	1,824,741
2023-2027	4,580,000	4,562,206	9,142,206
2028-2032	5,445,000	3,690,868	9,135,868
2033-2037	6,455,000	2,685,000	9,140,000
2038-2042	7,830,000	1,315,000	9,145,000
2043-2047	1,755,000	70,200	1,825,200
	<u>\$ 29,710,000</u>	<u>\$ 17,813,229</u>	<u>\$ 47,523,229</u>

(c) Bond Authorizations

There are no bond authorizations which have not been issued.

iii Changes in the government's long-term liabilities for the year ended June 30, 2017 are as follows:

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2017</u>	<u>Current Portion</u>
Governmental Activities:					
Bonds Payable	\$ 30,405,000	\$ -	\$ (695,000)	\$ 29,710,000	\$ 675,000
Capital Lease Obligations	362,682	-	(12,482)	350,200	100,631
Compensated Absences	272,975	-	(55,929)	217,046	-
Net Pension Liability	5,534,538	307,498	-	5,842,036	-
Due to Other Governments	4,156,756	-	(421,947)	3,734,809	233,425
Other Post Employment Benefits	<u>8,561,118</u>	<u>-</u>	<u>(8,561,118)</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ 49,293,069</u>	<u>\$ 307,498</u>	<u>\$ (9,746,476)</u>	<u>\$ 39,854,091</u>	<u>\$ 1,009,056</u>

E. Interfund Transfers

The accompanying financial statements reflect transactions between the various funds. These transactions represent transfers and do not constitute revenues or expenditures of the funds. Transfers made during the year were as follows:

	<u>Transfers In</u>	<u>Transfers (Out)</u>	<u>Total</u>
General	\$ 200,000	\$ (101,583)	\$ 98,417
Non-Major Governmental	101,583	(200,000)	(98,417)
Total	<u>\$ 301,583</u>	<u>\$ (301,583)</u>	<u>\$ -</u>

F. Compensated Absences and Interfund Transfers and Other Items

i. Interfund Transfers

The District's financial statements reflect transactions between the various funds (if applicable). These transactions represent operating transfers and do not constitute revenues or expenditures of the funds.

ii. Compensated Absences

Vacation and sick leave are granted to employees based on contractual agreements and/or years of service.

The accumulated vacation leave benefit liability is reflected in the accompanying financial statements.

iii. Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements and in the fund financial statements for proprietary fund types (if applicable).

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Issuance costs are reported as debt service expenditures.

iv. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

v. 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.

vi. Other Information

A. General Information about the Pension Plan
Plan Description

Chapter 463 of the Acts of 2004 created the Essex North Shore Agricultural and Technical School District. This legislation established the School as the successor agency to both the Essex Agricultural and Technical High School and the North Shore Vocational Regional School. Prior to July 1, 2014, the non-teacher employees of the Essex Agricultural and Technical High School were members of the (Essex Regional Retirement System) ERRS. The legislation required that all active and inactive members be transferred to the Salem Contributory Retirement System. Accordingly, as of June 30, 2014, all active and inactive members of ERRS have been transferred to the Salem Contributory Retirement System. The December 31, 2014 net pension liability has been updated to reflect the transition.

The District provides pension benefits to eligible employees by contributing to the Salem Contributory Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Salem Contributory Retirement System. The System is administered by a

five member board on behalf of all eligible current employees and retirees (not including teachers who are included in the Massachusetts Teachers' Retirement System). The system provides retirement benefits, cost of living adjustments, disability benefits and death benefits.

The system is a member of the Massachusetts Contributory Retirement System and is governed by Chapter 32 of the Massachusetts General Laws (M.G.L.). The authority to establish and amend benefit provisions requires a statutory change to Chapter 32. The Salem Contributory Retirement System is part of the City of Salem, Massachusetts' reporting entity and does not issue a stand-alone audited financial report. The Retirement System is reported as a fiduciary fund in the City's audited financial report. The City of Salem's report is available on the internet at: http://www.salem.com/sites/salemma/files/uploads/salem_fy2016_cafr.pdf.

Benefits Provided

The Salem Contributory Retirement System provides retirement, disability and death benefits as detailed below:

Retirement Benefits

Employees covered by the Contributory Retirement Law are classified into one of four groups depending on job classification. Group 1 comprises most positions in state and local government. It is the general category of public employees. Group 4 comprises mainly police and firefighters. Group 2 is for other specified hazardous occupations. (Officers and inspectors of the State Police are classified as Group 3.)

For employees hired prior to April 2, 2012, the annual amount of the retirement allowance is based on the member's final three-year average salary multiplied by the number of years and full months of creditable service at the time of retirement and multiplied by a percentage according to the table below based on the age of the member at retirement.

<u>Benefit %</u>	<u>Group 1</u>	<u>Group 2</u>	<u>Group 4</u>
	<u>Hired on or before April 1 2012</u>		
2.50%	65+	60+	55+
2.40%	64	59	54
2.30%	63	58	53
2.20%	62	57	52
2.10%	61	56	51
2.00%	60	55	50
1.90%	59	N/A	49
1.80%	58	N/A	48
1.70%	57	N/A	47
1.60%	56	N/A	46
1.50%	55	N/A	45

For employees hired on April 2, 2012 or later, the annual amount of the retirement allowance is based on the member's final five-year average salary multiplied by the number of years and full months of creditable service at the time of retirement and multiplied by a percentage according to the tables below based on the age of the member at retirement:

<u>Benefit %</u>	<u>Group 1</u>	<u>Group 2</u> <u>Hired after April 1 2012</u>	<u>Group 4</u>
2.50%	67+	62+	57+
2.35%	66	61	56
2.20%	65	60	55
2.05%	64	59	54
1.90%	63	58	53
1.75%	62	57	52
1.60%	61	56	51
1.45%	60	55	50

For all employees, the maximum annual amount of the retirement allowance is 80 percent of the member's final average salary. Any member who is a veteran also receives an additional yearly retirement allowance of \$15 per year of creditable service, not exceeding \$300. The veteran allowance is paid in addition to the 80 percent maximum.

Retirement Benefits - Superannuation

Members of Group 1, 2 or 4 hired prior to April 2, 2012 may retire upon the attainment of age 55. For retirement at ages below 55, twenty years of creditable service is required.

Members hired prior to April 2, 2012 who terminate before age 55 with ten or more years of creditable service are eligible for a retirement allowance upon the attainment of age 55 (provided they have not withdrawn their accumulated deductions from the Annuity Savings Fund of the System).

Members of Group 1 hired April 2, 2012 or later may retire upon the attainment of age 60. Members of Group 2 or 4 hired April 2, 2012 or later may retire upon the attainment of age 55.

Members hired April 2, 2012 or later who terminate before age 55 (60 for members of Group 1) with ten or more years of creditable service are eligible for a retirement allowance upon the attainment of age 55 (60 for members of Group 1) provided they have not withdrawn their accumulated deductions from the Annuity Savings Fund of the System.

Ordinary Disability Benefits

A member who is unable to perform his or her job due to a non-occupational disability will receive a retirement allowance if he or she has ten or more years of creditable service and has not reached age 55. The annual amount of such allowance shall be determined as if the member retired for superannuation at age 55 (age 60 for Group 1 members hired on or after April 2, 2012), based on the amount of creditable service at the date of disability. For veterans, there is a minimum benefit of 50 percent of the member's most recent year's pay plus an annuity based on his or her own contributions.

Accidental Disability Benefit

For a job-connected disability, the benefit is 72 percent of the member's most recent annual pay plus an annuity based on his or her own contributions, plus additional amounts for surviving children. Benefits are capped at 75 percent of annual rate of regular compensation for employees who become members after January 1, 1988.

Death Benefits

In general, the beneficiary of an employee who dies in active service will receive a refund of the employee's own contributions. Alternatively, if the employee were eligible to retire on the date of death, a spouse's benefit will be paid equal to the amount the employee would have received under Option C. The surviving spouse of a member who dies with two or more years of credited service has the option of a refund of the employee's contributions or a monthly benefit regardless of eligibility to retire, if they were married for at least one year. There is also a minimum widow's pension of \$500 per month, and there are additional amounts for surviving children.

If an employee's death is job-connected, the spouse will receive 72 percent of the member's most recent annual pay, in addition to a refund of the member's accumulated deductions, plus additional amounts for surviving children. However, in accordance with Section 100 of Chapter 32, the surviving spouse of a police officer, firefighter or corrections officer who is killed in the line of duty will be eligible to receive an annual benefit equal to the maximum salary held by the member at the time of death. Upon the death of a job-connected disability retiree who retired prior to November 7, 1996 and could not elect an Option C benefit, a surviving spouse will receive an allowance of \$9,000 per year if the member dies for a reason unrelated to cause of disability.

Contributions

Active members of the Salem Contributory Retirement System contribute 5%, 7%, 8% or 9% of their gross regular compensation depending on the date upon which their membership began. An additional 2% is required from employees for earnings in excess of \$30,000. The District is required to pay an actuarially determined rate. The contribution requirement of plan members is determined by M.G.L. Chapter 32. The District's contribution requirement is established by and may be amended by the Salem Contributory Retirement System with the approval of the Public Employee Retirement Administration Commission.

The District's contractually required contribution rate for the year ended June 30, 2017 was 12.7% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the District were \$554,033 for the year ending June 30, 2017.

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

At June 30, 2017, the District reported a liability of \$5,842,036 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Accordingly, update procedures were utilized to roll forward the 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, 2016, the District's proportion was 4.46491%

Chapter 176 of the Acts of 2011 was incorporated in this valuation, which changes many of the benefit features for members hired on or after April 2, 2012. In addition, the COLA base was increased to \$15,000 effective July 1, 2014.

For the year ended June 30, 2017, the District recognized pension expense of \$554,033. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 199,119
Change in assumptions	441,523	-
Net differences between projected and actual earnings on pension plan investments	306,739	-
Changes in proportion and differences between contributions and proportionate share of contributions	3,131	74,705
Contributions subsequent to the measurement date	-	-
Total	\$ 751,393	\$ 273,824

Contributions made subsequent to the measurement date (deferred outflows of resources) are recognized as a reduction of the net pension liability in the next fiscal year. The District did not have any deferred outflows of resources for contributions made subsequent to the measurement date. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount
2018	\$ 127,248
2019	127,248
2020	155,925
2021	67,148
Total	\$ 477,569

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2016, using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2015.

Valuation date	January 1, 2016
Actuarial Cost Method	Entry age normal cost method
Amortization Method	Increasing at 4.5% per year for 2002 and 2003 ERI and remaining unfunded liability and level dollar amortization for 2010 ERI.
Remaining Amortization Period	As of July 1, 2016, 6 years remaining on 2010 ERI, 15 years remaining on the 2002 and 2003 ERI and the remaining unfunded liability.
Asset Valuation Method	The difference between the expected return on an actuarial basis and actual investment return on a market value basis is recognized over a five-year period.
Investment rate of return/Discount Rate	7.5%, net of pension plan investment expense, including inflation.
Inflation	3.50%
Projected Salary Increases	Varies by length of service with ultimate rates of 4.25% for Group 1, 4.50% for Group 2 and 4.75% for Group 4.
Cost of Living Adjustments	3.00% of first \$12,000 of retirement income
Rates of Retirement	Varies based upon age for public employees, police and fire employees, hazardous occupation employees, and officers and inspectors of the State Police.
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 were based on the tables noted below:	
Pre-Retirement	RP-2000 Employee Mortality Table projected generationally with Scale AA from 2009.
Healthy Retiree	RP-2000 Healthy Annuitant Mortality Table projected generationally with Scale AA from 2009.
Disabled Retiree	RP-2000 Mortality Table set forward three years for males only projected generationally with Scale AA from 2009.

In performing the actuarial valuation, various assumptions are made regarding mortality, retirement, disability and withdrawal rates as well as salary increases and investment returns. A comparison of the results of the current valuation and the prior valuation is made to determine how closely actual experience relates to expected. The RP-2000 Employee Mortality Table projected generationally from 2009 with Scale BB2D and the RP-2000 Healthy Annuitant Mortality Table generationally from 2009 with Scale BB2D were determined to contain provisions appropriate to reasonably reflect future mortality improvement, based on a review of the mortality experience of the 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	<u>Target Allocation</u>	<u>Long Term Expected Rate of Return</u>
Large Cap Equities	14.50%	4.00%
Small/Mid Cap Equities	3.50%	4.25%
International Equities	16.00%	4.33%
Emerging International Equities	6.00%	6.11%
Core Bonds	5.00%	50.00%
20+ Year Treasury Strips (a)	5.00%	25.00%
Treasury Inflation Protected Securities (TIPS)	3.00%	25.00%
High-Yield Bonds	1.50%	2.25%
Bank Loans	1.50%	2.50%
Emerging Market Debt (External)	1.00%	2.25%
Emerging Market Debt (Local Currency)	2.00%	3.00%
Private Debt	4.00%	5.56%
Private Equity	10.00%	6.00%
Real Estate	10.00%	3.00%
Timberland	4.00%	2.50%
Hedge Funds and Portfolio Completion	13.00%	2.98%
Total Fund Expected Return	<u>100.00%</u>	

Rate of Return

The annual money-weighted rate of return on pension plan investments for December 31, 2016 (net of investment expenses) was 7.41%. (.51% for December 31, 2015). The money-weighted rate of return expresses investment performance, net of pension plan investment expense, is adjusted for the changing amounts actually invested, measured monthly.

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 the Salem Contributory Retirement System contributions will be made at rates equal to the actuarially determined contribution rates. 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 District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Salem Contributory Retirement System, calculated using the discount rate of 7.5%, as well as what the Salem Contributory Retirement System's net pension 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:

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
District's proportionate share of the Net Pension Liability	\$7,220,073	\$5,842,036	\$4,672,467

Pension Plan Fiduciary Net Position

The Salem Contributory Retirement System is part of the City of Salem, Massachusetts' reporting entity and does not issue a stand-alone audited financial report. Detailed information about the pension plan's fiduciary net position is available in the City of Salem, Massachusetts Comprehensive Annual Financial Report (fiduciary funds). The City of Salem's financial report that can be obtained on the internet at: http://www.salem.com/sites/salemma/files/uploads/salem_fy2016_cafr.pdf

C. Due to Other Government – Pension

Chapter 463 of the Acts of 2004 created the Essex North Shore Agricultural and Technical School District (the District). This legislation established the District as the successor agency to both the Essex Agricultural and Technical High School and the North Shore Vocational Regional School. Prior to July 1, 2014, the non-teacher employees of the Essex Agricultural and Technical High School were members of the Essex Regional Retirement System (ERRS). The legislation required that all active and inactive members be transferred to the Salem Contributory Retirement System (SCRS). Accordingly, as of June 30, 2014, all active and inactive members of ERRS have been transferred to the Salem Contributory Retirement System.

As noted above, as of June 30, 2014, all active and inactive members of the ERRS have been transferred to the SCRS. However, the "Retired Members" (as of June 30, 2014), from the Essex Agricultural and Technical High School remain with the ERRS. The District, as the successor agency, is required to reimburse ERRS for the actuarially determined liability associated with the retired members from Essex Agricultural and Technical High School who remain with ERRS. According, PERAC approved a funding schedule that requires the District to pay ERRS equal annual assessments of \$421,947 through 2033. The \$3,734,809 present value of these payments has been recorded as a liability (Due to Other Government – Pension), as of June 30, 2017.

D. Massachusetts Teachers Retirement System

Special Funding Situation

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. The MTRS covers certified teachers and certain school administrators. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. Therefore, the

District is considered to be in a “special funding situation” according to GASB Statement # 68 *Accounting and Financial Reporting for Pensions*. Since the District does not contribute to the MTRS it does not have a pension liability to report.

MTRS is managed by the Commonwealth on behalf of municipal teachers and municipal teacher retirees. Management of MTRS is vested in the Massachusetts Teachers’ Retirement Board (MTRB), which consists of seven members-two elected by the MTRS members, one who is chosen by the six other MTRB members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, and the Commissioner of Education (or their designee), who serves ex-officio as the Chairman of the MTRB.

For the fiscal year ended June 30, 2017, the District’s proportionate share of the collective pension expense was \$3,899,263. The District’s proportionate share was based on its percentage share of covered payroll in the MTRS. Accordingly, the accompanying financial statements include the required adjustments, which have increased both Intergovernmental revenues and the Education expenditures by the same amount in the fund financial statements and the education expense and program revenue in the government wide financial statements. The net effect of this adjustment does not change the excess of revenues and other financing sources over expenditures and other financing uses for the year ended June 30, 2017, or fund balance/net position at June 30, 2017.

The Commonwealth’s proportionate share of net pension liability associated with the District is \$38,225,614.

The MTRS is part of the Commonwealth’s reporting entity and does not issue a stand-alone audited financial report. The Commonwealth’s report is available on the internet at: <http://www.mass.gov/comptroller/docs/reports-audits/cafr/2016-cafr.pdf>

Benefits provided

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

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

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

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

<u>Hire Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 - 1983	7% of regular compensation
1984-6/30/1996	8% of regular compensation
7/1/1996 to 7/1/2001	9% of regular compensation
7/1/2001 to present	11% of regular compensation
1979 to present	An additional 2% of regular compensation over \$30,000

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of January 1, 2016 rolled forward to June 30, 2016. This valuation used the following assumptions:

1. (a) 7.5% investment rate of return (same as the previous valuation), (b) 3.5% interest rate credited to the annuity savings fund and (c) 3.0% cost of living increase on the first \$13,000 per year.
2. Salary increases are based on analyses of past experience but range from 4.0% to 7.5% depending on length of service.
3. Mortality rates were as follows:
 - Pre-retirement - reflects RP-2014 Employees table projected generationally with Scale BB and a base year 2014 (gender distinct)
 - Post-retirement - reflects RP-2014 Healthy Annuitant table projected generationally with Scale BB and a base year 2014 (gender distinct)
 - Disability – assumed to be in accordance RP-2014 Healthy Annuitant table projected generationally with Scale BB and a base year 2014 set forward 4 years

Investment assets of the MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2016 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long Term Expected Rate of Return 2016</u>
Global Equity	40.00%	6.90%
Core fixed income	13.00%	1.60%
Private Equity	10.00%	8.70%
Real Estate	10.00%	4.60%
Value Added Fixed Income	10.00%	4.80%
Hedge Funds	9.00%	4.00%
Portfolio Completion Strategies	4.00%	3.60%
Timber/Natural Resources	4.00%	5.40%
	<u>100.00%</u>	

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the Commonwealth of Massachusetts financial report. The financial report is available on the internet at: <http://www.mass.gov/mtrs/docs/financial-reports/gasb68report-06302016.pdf>

E. On Behalf Payments - Other Post Employment Benefits (OPEB)
Special Funding Situation

The Governmental Accounting Standards Board (GASB) issued Statement No. 43 (GASB 43) – “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans” and Statement No. 45 (GASB 45), “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions” (OPEB).

Effective for the fiscal year ended June 30, 2017 and thereafter, the District's employer share of retiree health insurance and life insurance premiums (OPEB), will be paid by the Commonwealth of Massachusetts (the Commonwealth) through the GIC (Group Insurance Commission). Prior to the fiscal year ended June 30, 2017, the employer's share of the OPEB benefits was paid by the District. The Group Insurance Commission is a quasi-independent state agency (of the Commonwealth of Massachusetts), that was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth's employees and retirees, as well as for municipal employees and retirees. Because the Commonwealth assumed the District's employer share of retiree health insurance and life insurance premiums, this created a special funding situation, and therefore the District is required to adopt GASB Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance". GASB No. 24 requires the District to recognize the payments made on behalf of the District by the Commonwealth. For the fiscal year ended June 30, 2017, the Commonwealth paid \$673,080 for the District's employer share of retiree health insurance and life insurance, as explained above. Accordingly, the accompanying financial statements include the required adjustments, which have increased both revenues and expenditures by this same amount. The net effect of this adjustment did not change the excess of revenues and other financing sources over expenditures and other financing uses for the year ended June 30, 2017, or fund balances at June 30, 2017.

F. Subsequent Year Authorization

The School Committee adopted a fiscal year 2018 budget totaling \$27,179,130. The accompanying financial statements do not reflect the adoption of the fiscal year 2018 budget. The budgetary amounts will be financed by the following sources:

Member Assessments	\$ 15,499,538
State and Federal Aid	3,855,820
Local Receipts	6,923,772
Excess and Deficiency	900,000
Total	<u>\$ 27,179,130</u>

G. Prior Period Adjustment

The prior period adjustment recorded in the government wide financial statements, in the amount of \$8,561,118, relates to the elimination of the GASB Statement 45 - OPEB Obligation Liability that was recorded in the prior year (June 30, 2016) financial statements. As noted in the above footnote - "On Behalf Payments - Other Post Employment Benefits (OPEB)", for the fiscal year ended June 30, 2016, the District was required to record the OPEB Obligation Liability related to retiree health insurance and life insurance premiums. As further explained in the above footnote, effective for the fiscal year ended June 30, 2017 and thereafter, the District's employer share of retiree health insurance and life insurance premiums (OPEB), will be paid by the Commonwealth of Massachusetts, and therefore the OPEB Obligation Liability has been eliminated.

H. Due to Other Government

The Due to Other Government amount of \$664,702, shown in the financial statements is made up of two items. The first item of \$586,310, relates to a payment received from the Commonwealth of Massachusetts that relates to MSBA Construction Aid, that was paid to the District in error, which must be returned to the State. The second item of \$78,392, relates to School Choice funds that must be paid to the Commonwealth of Massachusetts.

I. Implementation of New GASB Pronouncements

During fiscal year 2017, the following GASB pronouncements were effective:

- The GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements.
- The GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements.
- The GASB issued Statement No. 77, *Tax Abatement Disclosures*, which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements.
- The GASB issued Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans* which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements.
- The GASB issued Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14* which is required to be implemented in fiscal year 2017. The implementation of this pronouncement did not impact the financial statements.

The following GASB pronouncements will be implemented in future fiscal years:

- The GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which is required to be implemented in fiscal years beginning after June 15, 2017.
- The GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*, which is required to be implemented in fiscal years beginning after December 15, 2016.

- The GASB issued Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73* which is required to be implemented in fiscal year 2018.
- The GASB issued Statement No. 83, *Certain Asset Retirement Obligations* which is required to be implemented in fiscal years beginning after June 15, 2018.
- The GASB issued Statement No. 84, *Fiduciary Activities* which is required to be implemented in fiscal years beginning after December 15, 2018.
- The GASB issued Statement No. 85, *Omnibus 2017* which is required to be implemented in fiscal years beginning after June 15, 2017.
- The GASB issued Statement No. 86, *Certain Debt Extinguishment Issues* which is required to be implemented in fiscal years beginning after June 15, 2017.
- The GASB issued Statement No. 87, *Leases* which is required to be implemented in fiscal years beginning after December 15, 2019.

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

Required Supplementary Information

Essex North Shore Agricultural and Technical School District
Required Supplementary Information
General Fund
Statement of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Budget Basis Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Assessments to Members	\$ 14,506,315	\$ 14,506,315	\$ 14,362,986	\$ (143,329)
Intergovernmental				
State Aid - Education	3,340,264	3,340,264	3,454,325	114,061
State Aid - Transportation	1,418,178	1,418,178	1,569,858	151,680
Charges for Services	5,293,480	5,293,480	5,034,947	(258,533)
Investment Income	60,000	60,000	61,941	1,941
Miscellaneous	479,155	479,155	456,647	(22,508)
Total Revenues	25,097,392	25,097,392	24,940,704	(156,688)
<u>Expenditures</u>				
Administration	1,425,575	1,425,575	1,358,475	67,100
Instruction	12,971,174	12,971,174	13,000,495	(29,321)
Other School Services	1,218,693	1,218,693	1,088,012	130,681
Operation and Maintenance	2,816,510	2,816,510	2,474,805	341,705
Employee Benefits and Fixed Charges	3,869,277	3,869,277	3,557,973	311,304
Transportation	1,746,230	1,746,230	1,418,901	327,329
Debt Service	1,864,990	1,864,990	1,864,989	1
Capital Outlay	349,055	349,055	385,613	(36,558)
Total Expenditures	26,261,504	26,261,504	25,149,263	1,112,241
Excess (Deficiency) of Revenues Over Expenditures	(1,164,112)	(1,164,112)	(208,559)	955,553
<u>Other Financing Sources (Uses):</u>				
Other Available Funds	889,112	889,112	889,112	-
Operating Transfers In	275,000	275,000	200,000	(75,000)
Operating Transfers Out	-	-	(101,583)	(101,583)
Total Other Financing Sources (Uses)	1,164,112	1,164,112	987,529	(176,583)
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	\$ -	\$ 0	\$ 778,970	\$ 778,970

See Notes to the Required Supplementary Information

Required Supplementary Information
Schedule of the Essex North Shore Agricultural and Technical School District's Proportionate Share of the Collective Net Pension Liability
Salem Contributory Retirement System
Last Ten Fiscal Years**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
District's proportionate share of the net pension liability (asset) (%)	4.464910%	4.450000%	4.583630%	<i>This schedule is intended to show information for 10 years. Additional years' information will be displayed as it becomes available.</i>						
District's proportionate share of the net pension liability (asset) (\$)	-	-	-							
District's covered-employee payroll	4,363,926	4,411,644	3,472,835							
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%							
Plan fiduciary net position as a percentage of the pension liability	53.48%	52.77%	54.06%							

** The amounts presented for each fiscal year were determined as of December 31.

See Notes to the Required Supplementary Information

Required Supplementary Information
Schedule of the Essex North Shore Agricultural
and Technical School District's Contributions
Salem Contributory Retirement System

	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 554,033	\$ 542,623
Contributions in relation to the contractually required contribution	<u>(554,033)</u>	<u>(542,623)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	4,363,926	4,411,644
Contributions as a percentage of covered-employee payroll	12.70%	12.30%

See Notes to the Required Supplementary Information

Required Supplementary Information

**Schedule of Essex North Shore Agricultural and Technical School District's Proportionate Share of the Collective Net Pension Liability
Massachusetts Teachers' Retirement System**

Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
District's proportionate share of the collective net pension liability (asset) (%)	0.00%	0.00%	0.00%							
	<i>This schedule is intended to show information for 10 years. Additional years' information will be displayed as it becomes available.</i>									
District's proportionate share of the collective net pension liability (asset) (\$)	\$ -	\$ -	\$ -							
State's proportionate share of the collective net pension liability (asset) associated with District (\$)	\$ 38,225,614	\$ 32,112,788	\$ 26,357,362							
Total	\$ 38,225,614	\$ 32,112,788	\$ 26,357,362							
District's covered-employee payroll	\$ 11,245,883	\$ 9,926,913	\$ 10,166,508							
District's proportionate share of the collective net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%							
Plan fiduciary net position as a percentage of the pension liability	52.73%	55.38%	61.64%							
District's expense and revenue recognized for Commonwealth support	\$ 3,899,263	\$ 2,604,633	\$ 1,831,173							

See Notes to the Required Supplementary Information

Essex North Shore Agricultural and Technical School District
Notes to the Required Supplementary Information
June 30, 2017

(A) Budgetary Information

i. General Budget Policies

The District's original budget is adopted by the School Committee and must be approved by a majority of the member communities. The budget approved by the member communities is a "bottom line" budget. The School Committee may, at its discretion, transfer between appropriation accounts.

ii. Budget Basis of Accounting

The amounts shown in the financial statements as the final budgeted amounts consist of the original adopted budget - adjusted by any transfers or supplemental appropriations authorized by the School Committee.

The following reconciliation summarizes the differences between the budget and GAAP basis principles for the year ended June 30, 2017:

	<u>Revenues</u>
As Reported Budget Basis	\$ 24,940,704
Adjustments:	
MTRS and Other On Behalf Payments	4,572,343
As Reported GAAP Statement	<u>\$ 29,513,047</u>
	<u>Expenditures</u>
As Reported Budget Basis	\$ 25,149,263
Adjustments:	
July 1, 2016 Encumbrances	274,996
June 30, 2017 Encumbrances	(453,344)
Prepaid Expense Audit Adjustment	(42,268)
MTRS and Other On Behalf Payments	4,572,343
As Reported GAAP Statement	<u>\$ 29,500,990</u>

(B) Pension Plans

i. Plan Description

The District provides pension benefits to eligible employees by contributing to the Salem Contributory Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Salem Contributory Retirement System. The System is administered by a five member board on behalf of all eligible current employees and retirees (not including teachers who are included in the Massachusetts Teachers' Retirement System). The system provides retirement benefits, cost of living adjustments, disability benefits and death benefits.

The District is a member of the Massachusetts Contributory Retirement System and is governed by Chapter 32 of the Massachusetts General Laws (MGL). The authority to establish and amend benefit provisions requires a statutory change to Chapter 32. The Salem Contributory Retirement System issues a publicly available financial report in accordance with guidelines established by the Commonwealth's Public Employee Retirement Administration Commission. That report may be obtained by writing to the

City of Salem Contributory Retirement System, 20 Central Street, Suite 110, Salem, Massachusetts 01970.

The District, also, provides benefits to teachers through the Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67. The Commonwealth of Massachusetts is statutorily responsible for 100% of the actuarially determined employer contributions. Therefore, the District has a special funding situation.

b. Funding Plan

Active members of the Salem Contributory Retirement System contribute either 5%, 7%, 8% or 9% of their gross regular compensation depending on the date upon which their membership began. An additional 2% is required from employees for earnings in excess of \$30,000. The District is required to pay an actuarially determined rate. The contribution requirements of plan members are determined by M.G.L. Chapter 32. The District's contribution requirement is established and may be amended by the Salem Contributory Retirement System with the approval of the Public Employee Retirement Administration Commission.

c. Changes in Benefit Terms

Chapter 176 of the Acts of 2011 was incorporated in the valuation. The benefit features (i.e. retirement age, percentages used in calculation of pensions) changed for members hired on or after April 2, 2012.

d. Change in Assumptions

Mortality:

The RP-2000 mortality table (sex-distinct) projected with scale BB and Generational Mortality. (Prior valuation used RP-2000 mortality table projected 18 years with scale AA.). During employment the healthy employee mortality table is used. Post-employment the healthy annuitant table is used.

Disabled Life Mortality:

The RP-2000 mortality table for healthy annuitants (sex-distinct) projected with scale BB and Generational Mortality set-forward by 2 years. Death is assumed to be due to the same cause as the disability 40% of the time. (Prior valuation used P-2000 mortality table projected 18 years with scale AA).

Discount Rate:

The discount rate was lowered from 8.00% to 7.5%.

Projected Salary Increases

Varies by length of service with an ultimate rates of 4.25% for Group 1, 4.5% for Group 2 and 4.75% for Group 4.

e. Schedule of District's Proportionate Share of the Net Pension Liability - Salem Contributory Retirement System

The schedule details the District's percentage of the collective net pension liability, the proportionate amount of the collective net pension liability, the District's covered-employee payroll, the District's proportionate share of the collective net pension liability as a percentage of the District's covered-employee payroll and the plans fiduciary net position as a percentage of the total pension liability. As more information becomes available, this will be a ten year schedule.

f. Schedule of the District's Contributions

The schedule details the District's contractually required contributions, the contributions made by the District, the deficiency/(excess) of contributions made by the District, the District's covered-employee payroll and the District's contributions as a percentage of covered-employee payroll. As more information becomes available, this will be a ten year schedule.

g. Schedule of District's Proportionate Share of the Net Pension Liability - Massachusetts Teachers' Retirement System

Since the Commonwealth of Massachusetts is statutorily responsible for 100% of the actuarially determined employer contribution, the District has a special funding situation. Therefore, the District does not recognize a net pension liability. This schedule provides information about the state's proportionate share of the collective net pension liability associated with the District and the plans fiduciary net position as a percentage of the total pension liability. It, also, details the District's revenue and expense recognized from the Commonwealth's support. As more information becomes available, this will be a ten year schedule.

Essex North Shore Agricultural and Technical School District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

<u>Federal Grantor Program Title</u>	<u>Pass Through Agency</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>		
			<u>From Direct Awards</u>	<u>From Indirect Awards</u>	<u>Total</u>
<u>U.S. Department of Agriculture</u>					
Breakfast	MA DESE	10.553	\$ -	\$ 24,185	\$ 24,185
School Lunch Commodities	MA DESE	10.555	-	1,586	1,586
School Lunch	MA DESE	10.555	-	128,557	128,557
Subtotal Child Nutrition Cluster			-	154,328	154,328
Total Department of Agriculture			-	154,328	154,328
<u>U.S. Department of Education</u>					
Title I	MA DESE	84.010	-	142,126	142,126
SPED 94-142 Allocation	MA DESE	84.027	-	314,918	314,918
SPED 94-142 Transition	MA DESE	84.027	-	13,000	13,000
SPED Program Improvement	MA DESE	84.027	-	3,294	3,294
Subtotal Sped Cluster			-	331,212	331,212
Occ Ed - Vocational Skills	MA DESE	84.048	-	260,510	260,510
Career and Technical Partnership	MA DESE	84.048	-	10,000	10,000
Subtotal Occupational Ed			-	270,510	270,510
Teacher Quality	MA DESE	84.367	-	20,026	20,026
Total U.S. Department of Education			-	763,874	763,874
Total Schedule of Expenditures of Federal Awards			\$ -	\$ 918,202	\$ 918,202

See Notes to the Schedule of Expenditures of Federal Awards

Essex North Shore Agricultural and Technical School District
Notes to Schedule of Expenditures of Federal Awards
June 30, 2017

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Essex North Shore Agricultural and Technical School District under programs of the federal government for the year ended June 30, 2017. 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 Essex North Shore Agricultural and Technical School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Essex North Shore Agricultural and Technical School District.

(2) Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rates

The Essex North Shore Agricultural and Technical School District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

INDEPENDENT AUDITOR'S 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*

School Committee
Essex North Shore Agricultural and Technical School District
562 Maple Street
P.O. Box 346
Hathorne, MA 01937

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 Essex North Shore Agricultural and Technical School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Essex North Shore Agricultural and Technical School District's basic financial statements, and have issued our report thereon dated March 12, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Essex North Shore Agricultural and Technical 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 Essex North Shore Agricultural and Technical School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Essex North Shore Agricultural and Technical 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Essex North Shore Agricultural and Technical 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.

Giusti, Hingston and Company

Giusti, Hingston and Company
Certified Public Accountants
Georgetown, Massachusetts
March 12, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE

School Committee
Essex North Shore Agricultural and Technical School District
562 Maple Street
P.O. Box 346
Hathorne, MA 01937

Report on Compliance for Each Major Federal Program

We have audited the Essex North Shore Agricultural and Technical 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 Essex North Shore Agricultural and Technical School District's major federal programs for the year ended June 30, 2017. The Essex North Shore Agricultural and Technical 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Essex North Shore Agricultural and Technical 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 audit 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 Essex North Shore Agricultural and Technical 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 of the Essex North Shore Agricultural and Technical School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Essex North Shore Agricultural and Technical School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the Essex North Shore Agricultural and Technical 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

Essex North Shore Agricultural and Technical 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Essex North Shore Agricultural and Technical 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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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.

Giusti, Hingston and Company

Giusti, Hingston and Company
Certified Public Accountants
Georgetown, Massachusetts
March 12, 2018

Essex North Shore Agricultural and Technical School District
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

Section I Summary of Auditor's Results
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Financial Statements

Type of report the auditor issued: Unmodified report on financial statements prepared in accordance with Generally Accepted Accounting Principles

Internal control over financial reporting:

. Material weakness(es) identified?	_____ yes	_____ <u>X</u> no	
. Significant Deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported	

Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> no	
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Federal Awards

Internal control over major federal programs:

. Material weakness(es) identified?	_____ yes	_____ <u>X</u> no	
. Significant Deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported	

Type of auditor's report issued on compliance for major federal programs:

_____ Unmodified

Any audit finding disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?

_____ yes	_____ <u>X</u> no	
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Identification of major federal programs:

The major programs identified were:

<u>Funding Source</u>	<u>Program</u>	<u>CFDA#</u>
U.S. Department of Education	Career and Technical Education	84.048

Dollar threshold used to distinguish Type A and Type B programs: _____ \$750,000

Auditee qualified as low-risk auditee:	_____ <u>X</u> yes	_____ no
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Section II Findings - Financial Statement Audit

No findings were reported related to the financial statements.

Section III Findings and Questioned Costs for Federal Awards
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No findings or questioned costs were reported related to Federal Awards

ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL SCHOOL DISTRICT PROPOSED

**JOB DESCRIPTION
DIRECTOR OF ACADEMIC PROGRAMS****QUALIFICATIONS:**

- Requires Supervisor/Director licensure in a Core Content
- Advanced degree preferred
- Minimum 5 years experience in an administrative role
- Demonstrated leadership skills

REPORTS TO:

Principal

RESPONSIBILITIES:

1. Oversee curriculum development within departments to ensure that all school academic curricula is aligned to the state frameworks; ensure that all curricula is mapped, regularly reviewed and updated as needed.
2. Supervise the following academic programs: English, History, Mathematics, Science, World Language, and Title I.
3. Oversee individual content area facilitators and ensure their facilitation of content meetings; ensure that agendas and meeting minutes are provided.
4. Develop and submit all academic program budgets to the Principal; approve the selection of instructional resources, ensure that materials and textbooks are reviewed on a regular basis, and process related purchase requisitions.
5. Assist with the District supervision and evaluation model, including evaluating faculty and staff, as assigned by the Principal; work jointly with the administrative team to ensure that effective strategies for improving instruction and student outcomes are implemented.
6. Ensure that instruction is implemented effectively through a system of assessing student learning and program outcomes through common assessments; lead data teams to develop these assessments, and coordinate their implementation.
7. Supervise academic program staff; develop annual goals for teaching and learning; oversee the development of goals for individual teachers; assist in the hiring of highly qualified teachers in designated academic programs.
8. In conjunction with other Directors, ensure that the instructional program relates closely to research-based practice; develop and recommend a plan for the integration of curricula

among academic, career and technical instruction, guidance, technology, and special services.

9. In collaboration with the Principal and other Directors, develop and implement a project-based learning model that integrates Career and Technical Education and Academics.
10. Assist the Cooperative Education Coordinator with the school-wide Portfolio initiative by ensuring that academic components are included in the students' Portfolios.
11. In collaboration with the Principal, coordinate the administration of MCAS Assessments, together with the Special Education Director, Special Education Coordinator, Guidance Director, and Technology Director.
12. Coordinate with the Special Education Director and/or the 504 Coordinator, depending upon referent student status, all MCAS Cohort Appeals to the Massachusetts Department of Elementary and Secondary Education.
13. Oversee the District's Advanced Placement academic program content in collaboration with the Guidance Director.
14. Direct and oversee the annual review of the academic portion of the Program of Studies to ensure that it is rigorous and meets the needs of all students; work in conjunction with departments to make any necessary changes to the academic programs.
15. Develop and implement a placement assessment for incoming grade 9 students; coordinate course recommendations and scheduling of students with technology; work with guidance regarding course sequence and pre-requisites; determine course sections and recommend teaching assignments for all academic program staff.
16. Collect and analyze performance data to evaluate the effectiveness of all instructional programs; present District performance results and plans for improvement to the Principal and Superintendent-Director.
17. In collaboration with the Principal and other Directors, oversee district-wide professional development programs; train and assist staff in becoming proficient in the District's model of inclusion in conjunction with the Special Education Director.
18. Stay current with educational developments and the literature in the field of education; attend professional organization meetings and conferences; collaborate with others in the field.
19. Participate in the orientation for new staff members in collaboration with the Principal, the Director of Human Resources, and the Mentoring and Induction Supervisor.
20. Maintain awareness of changing local, state and federal mandates affecting academic and technical programs.
21. Develop and administer area-specific grants in collaboration with the Grants Coordinator.
22. Perform such other tasks and assume such other responsibilities as the Principal or Superintendent-Director may assign.

TERMS AND CONDITIONS OF EMPLOYMENT

1. This is a twelve month position
2. The nature of this position requires hours beyond the regular school day. It is expected that the person filling this position will give priority to completing the necessary tasks and set hours accordingly.
3. Salary and fringe benefits to be established by the Superintendent-Director in accordance with the policies established by the School Committee.

ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

PROPOSED

JOB DESCRIPTION
INSTRUCTIONAL TECHNOLOGY SPECIALIST/LIBRARIAN**QUALIFICATIONS:**

- Requires dual licensure in Instructional Technology and Library Science
- Minimum of three (3) years experience in Instructional Technology
- Completed a master's level program in library and information studies
- Excellent communicator and strong interpersonal skills

REPORTS TO:

Technology Director

RESPONSIBILITIES:**Instructional Technology**

1. Responsible to create an environment that is conducive to active and participatory learning, resource-based instructional practices, and collaboration with teaching staff.
2. Encourage the use of instructional technology to engage students and to improve learning, providing access to digital information resources for the entire learning community.
3. Collaborate with teachers to design and implement lessons and units of instruction, and assess student learning and instructional effectiveness.
4. Serve as a member of the Technology Team to identify strengths and weaknesses of the district technology program; provide guidance in software and hardware evaluation.
5. Collaborate with the Technology Team to update and maintain the Staff and Student Acceptable Use Policy.
6. Vision and create a welcoming center utilizing technology to create a project-based learning space and/or environment.
7. Maintain and utilize evolving technology trends and applications of state of the art technology.
8. Plan and deliver professional development sessions within the school and district for all staff; develop "how to guides" to support teachers and students.

9. Host training and technology lessons to support teachers in the classroom utilizing technology to match designated lessons.
10. Showcase at MASCUE and other technology events the work at Essex Technical High School.
11. Remain current in professional practices and developments, information technologies, and educational research applicable to school library programs.
12. Assist with the preparation of teachers for the upcoming high stakes CBT (computer based testing) platform.
13. Through the “coach” model assist staff to implement their technology goals in their classroom.

Library/Media Center

14. Create and maintain the school library as a teaching and learning environment that is inviting, safe, flexible and conducive to student learning.
15. Participate in the curriculum development process to ensure that curricula include the full range of literacy skills (information, media, visual, digital and technological literacy) necessary to meet the content standards.
16. Develop up-to-date district policies concerning such issues as materials selection, circulation, copyright, and privacy.
17. Empower students to be critical thinkers, enthusiastic readers, skillful researchers and ethical users of information.
18. Review and maintain a digital data base-lesson plan and host meetings with teachers to utilize these online data base tools to support learning.
19. Prepare, justify and administer the school library budget to support specific program goals.
20. Remain NEASC proficient with library expectations; benchmark the school library program to school, state and national program standards.
21. Update and maintain a school library website to promote communication.
22. Stay current with educational developments and the literature in the field of career and technical education; attend professional organization meetings and conferences; collaborate with others in the field.
23. Perform such other tasks and assume such other responsibilities not inconsistent with the role as the Principal or Technology Director may assign.

TERMS AND CONDITIONS OF EMPLOYMENT

1. This position is part of the Hathorne Teachers Federation Collective Bargaining Agreement.

ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

**JOB DESCRIPTION
COOPERATIVE EDUCATION COORDINATOR**

QUALIFICATIONS:

- Licensed or licensable as a Vocational Technical Cooperative Education Coordinator
- Must hold Educator Licensure from the Massachusetts Department of Education
- Minimum five years teaching experience as a vocational-technical teacher or guidance counselor
- Excellent interpersonal and organizational skills

REPORTS TO:

Career and Technical Education Directors

RESPONSIBILITIES:

1. Coordinate the Cooperative Education program for all eligible students in grades 11 and 12, giving qualifying students the opportunity to participate in paid and unpaid apprenticeships or employment programs in their career areas for academic credit.
2. Develop relationships and maintain ongoing communication with partners and prospective employers who might participate in the Cooperative Education Program.
3. Oversee the application process, including the work permit, the Student Agreement, the Employer Agreement, coordination of the CORI background checks, and maintaining student and employer files.
4. Arrange for, and assist students with, preparation for all aspects of the employment process, including interviewing skills, resumes, cover letters; provide general employment counseling.
5. Communicate with parents and caregivers on an ongoing basis to support students throughout the placement process.
6. Organize a career informational exposition to provide students the opportunity to network with professionals in various fields.
7. Make required periodic visits to the places of employment; evaluate employers and worksites for safety and educational suitability.
8. Adhere to the Chapter 74 Cooperative Education guidelines.
9. Evaluate student performance and implement a grading and progress report system for cooperative education students.

10. Supervise the distribution, collection and tabulation of all work hours for students participating in the Cooperative Education Program.
11. Review students' reports cards, attendance and discipline each trimester to determine continued eligibility; monitor students in danger of failing.
12. In collaboration with the Career and Technical Education Directors organize and schedule the Senior Showcase Portfolio reviews for seniors; invite industry partners.
13. Collaborate with the North Shore Career Center and the Workforce Investment Board of the North Shore with regard to employment opportunities and programs for students, such as job fairs, summer youth employment programs, etc.; attend meetings and events, as appropriate.
14. Work with instructors in all of the Career and Technical programs, as well as members of the Advisory committees, for assistance in preparing and placing students.
15. Work closely with guidance counselors and technical teachers to place identified students in their career fields upon graduation; form partnerships with potential employers throughout the region to assist graduates with job placement.
16. Accept any additional responsibilities not inconsistent with the position when assigned by the Career and Technical Education Directors.

TERMS AND CONDITIONS OF EMPLOYMENT:

1. This position is part of the Hathorne Teachers Federation Collective Bargaining Agreement.
2. In addition, the position includes school year plus up to ten (10) additional days beyond, to ensure coverage of the Cooperative Education Program through the summer months.

ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

JOB DESCRIPTION

COMMUNITY RELATIONS AND PARTNERSHIPS COORDINATOR

QUALIFICATIONS:

- Must hold valid educator license with Department of Elementary and Secondary Education
- Administrative licensure preferred
- Demonstrates strong verbal and written communication skills
- Possesses superior interpersonal skills

REPORTS TO:

Superintendent-Director, Principal

RESPONSIBILITIES:

COMMUNITY RELATIONS

1. Direct district-wide communication efforts, including press releases, periodic newsletters and updating of promotional materials; disseminate press releases and digital photos/images to news media with District approval.
2. Foster community relations between the District and the communities it serves (both member and non-member) by developing and implementing a strategic communications and identity plan to include community outreach focused on the school's unique identity and value.
3. Consult regularly with administration regarding the mission and public image of the District and high school to ensure consistent and accurate public information.
4. In collaboration with the administrative staff, coordinate the content and identity presented via the school's website; develop and coordinate information published to the website with administration, staff, web developers, consultants, and contracted support services to ensure appropriate communication.
5. Serve as the Liaison to local and social media to maintain accurate informative publicity, to market the school strategically, and to publicize events and initiatives.
6. Write features, interviews, articles and speeches, as needed. Develop or assist with all published materials in the District.

7. Cultivate contacts with media, local newspaper and cable television personnel and social media platforms.
8. Integrate publicity and communications activities in Career and Technical Education areas to increase career/technical awareness in the public domain.
9. Assist with all written materials for publication in the District, such as Admissions, Programs of Study, Mailings, Handbooks, Updates for the Website, Invitations, Scripts, Speeches, etc.
10. Work with potential partnership (higher education, employers, member districts) to design creative approaches to programming, promoting courses, etc.
11. Assist the Admissions Coordinator with the development of promotional materials for all of the middle schools that send students to our district.
12. Assist the Admissions Coordinator with advertisement of all recruitment and/or admissions events open to the public.
13. Assist in the planning and promotion of the annual Open House in collaboration with the Admissions Coordinator.

COMMUNITY PARTNERSHIPS

14. Increase awareness of District programs among prospective students, parents, employers, business and industry professionals, organizations, community leaders and citizens, sending school districts and public officials/agencies.
15. Oversee and develop partnership programs with higher education and other post-secondary institutions.
16. Work with appropriate administrators to increase the number of articulation agreements with higher education institutions.
17. Serve as Liaison between Essex Technical High School and area colleges.
18. Seek to identify other types of partnerships, including those with business and industry, member districts, governmental agencies, etc.

ADULT EDUCATION PROGRAM

19. Act as the lead administrator in the design and implementation of the Adult Education Program consistent with the District's philosophy, mission and goals.
20. Supervise the administration of Adult Education, including personnel working within these instructional programs.

21. Oversee the distribution of all promotional materials for Adult Education.
22. Oversee the preparation of facilities and class schedules for Adult Education.
23. Recommend personnel for employment within the instructional programs; evaluate staff and personnel, as appropriate.
24. Manage course registration, payment and program budgets.
25. Develop and promote special events, seminars and workshops for Adult Education.
26. Represent the District at community meetings.
27. Assume any additional job responsibilities not inconsistent with the role when assigned by the Superintendent-Director or Principal.

TERMS AND CONDITIONS OF EMPLOYMENT:

1. This position is part of the Hathorne Teachers Federation Collective Bargaining Agreement.
2. In addition, the position includes school year plus up to ten (10) additional days beyond.

Drafted: September 28, 2017
Approved:

ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

JOB DESCRIPTION
ADMINISTRATIVE ASSISTANT TO CAREER AND
TECHNICAL EDUCATION DIRECTORS

QUALIFICATIONS:

- Superior verbal and written communication and interpersonal skills
- Proficient in Microsoft Office including Excel, Word Processing, PowerPoint, and Google documents
- Experience working in a school/office environment
- Ability to create promotional materials
- Competent with student information systems (i.e., Aspen, SkillsPlus)
- Ability to maintain multiple calendars and build appointments

REPORTS TO:

Career and Technical Education Directors

RESPONSIBILITIES:

1. Provide administrative support to the Career and Technical Education Directors, the Community Relations and Partnerships Coordinator and the Cooperative Education Coordinator.
2. Maintain Advisory Committee membership; plan and coordinate Advisory Committee meetings; follow up with program instructors submission of program agendas, meeting minutes, membership forms, curriculum bias sheets, program evaluation, safety audits, and other required materials; responsible for data entry and reporting.
3. Assist Career and Technical Education Directors in all aspects of the Budget Process including purchasing, receiving, and invoicing; request quotes, prepare bids, and follow up with vendors.
4. Process Purchase Requests for Career and Technical Education teachers, as requested.
5. Assist with Construction Academy Outside Projects; respond to inquiries regarding outside projects from District Communities, Non-Profits, Open House and recruitment visits; maintain records; assist the Career and Technical Education Directors and Outside Project Team with administrative tasks; assist with Donations from the community.

6. Assist with the coordination of OSHA safety training and maintaining safety records.
7. Compile career related data from the graduate follow-up surveys in collaboration with the Guidance Department.
8. Assist with all aspects of Perkins for budgetary purposes; meet Perkins accountability deadlines, when appropriate.
9. Assist the Cooperative Education Coordinator in maintaining student and employer records; provide assistance to students, parents, and employers with information pertaining to the Cooperative Education program/placements; assist with the completion of required reports; assist with scheduling presentations to students, as well as career and technical education events.
10. Provide support to the Community Relations and Partnerships Coordinator with various administrative tasks, including such things as assisting in the scheduling of events; sending out invitations, advertisements, publications and other communications.
11. Assist in meeting state and federal monthly, quarterly and annual deadlines as well as other various reporting requirements by the Department of Elementary and Secondary Education.
12. Assume any other duties not inconsistent with this position assigned by the Career and Technical Education Directors.

TERMS AND CONDITIONS OF EMPLOYMENT

1. This is a 195-day position at 37.5 hours per week.
2. This position is part of the Collective Bargaining Agreement between the American Federation of State County and Municipal Employees, Council 93, Local 245 and the School District.