

# KING PHILIP REGIONAL SCHOOL COMMITTEE

## VIRTUAL MEETING --- 7PM

### THURSDAY, JULY 14, 2022- AGENDA

#### Introduction to Virtual Meeting:

Good evening. This Open Meeting of the King Philip Regional School District is being conducted remotely. Further, all members of public bodies are allowed and encouraged to participate remotely.

Ensuring public access does not ensure public participation unless such participation is required by law. This meeting will present public comment during that designated portion of the meeting. As directed in the posting, public comment should have been emailed to the superintendent of school prior to the start of the public comment section of the meeting and will be read by the superintendent on the commenter's behalf.

For this meeting, the King Philip Regional School District is convening by *Zoom* as posted on the District's Website identifying how the public may join.

Please note that this meeting is being recorded, and that some attendees are participating by video conference.

Accordingly, please be aware that other folks may be able to see you, and that you take care not to "screen share" your computer. Anything that you broadcast may be captured by the recording.

#### Meeting Business Ground Rules

We are now turning to the first item on the agenda. Before we do so, permit me to cover some ground rules for effective and clear conduct of our business and to ensure accurate meeting minutes.

- I/the Chair, will introduce each speaker on the agenda. After they conclude their remarks, the Chair will go down the line of Members, inviting each by name to provide any comment, questions, or motions. Please hold until your name is called. Further,
  - Please remember to mute your phone or computer when you are not speaking;
  - Please remember to speak clearly and in a way that helps generate accurate minutes
- For any response, please wait until the Chair yields the floor to you, and state your name before speaking.
- If members wish to engage in colloquy with other members, please do so through the Chair, taking care to identify yourself.

Finally, each vote taken in this meeting will be conducted by roll call vote.

**KING PHILIP REGIONAL SCHOOL COMMITTEE  
AGENDA  
MONDAY, JULY 14, 2022-7:00PM  
VIRTUAL**

**1. ROLL CALL OF COMMITTEE MEMBERS**

**2. DELEGATIONS AND VISITORS**

Mr. Zinni, Mr. Azer

**3. PUBLIC COMMENT:**

**4. CONSENT ITEMS:**

*All items listed with an asterisk (\*) are considered to be routine and will be enacted by one motion if action is required. There will be no separate discussion of these items unless a member of the committee so requests, in which event the item will be considered in its normal sequence.*

- Approval of Minutes dated June 7, 2022 A.R.
- Payment of Bills/Warrants/Budget Transfers
- Communications

**5. APPROVAL OF EXECUTIVE SESSION MINUTES: A.R.**

Executive Session Minutes dated June 7, 2022

**6. REPORTS AND RECOMMENDATIONS OF THE SUPERINTENDENT**

Staffing update	I.O.
NEASC Accreditation Update	I.O.
Mass. Department of Elementary & Secondary Education. Continuous Improvement and Monitoring Plan	I.O.
FY 2021 Financial Audit	I.O.

**7. UNFINISHED BUSINESS:**

School Committee Retreat Update (Monday, August 1, 2022)	I.O.
Subcommittee Reorganization	A.R.
ADF KP School District Wellness Policy	A.R.
Proposed Handbook Revisions 2022-2023	A.R.

**8. NEW BUSINESS:**

King Philip Regional School District Overnight Field Trip Requests:

- KP High School Football student athletes to attend Camp Mataponi in Naples Maine August 23, 2022- August 28, 2022 A.R.
- Contract between King Philip Regional School District and Camp Mataponi for KPHS Football student athletes to attend Camp Mataponi in Naples Maine August 23, 2022- August 28, 2022 A.R.
- KP DECA State Competition March 9, 2023-March 11, 2023 Sheraton Copley Hotel and Hynes Convention Center Boston MA A.R.
- KP DECA International Competition April 21,2023-April 26, 2023 Orlando, FL A.R.
- Meeting Date for Building Walk-Throughs - September 6, 2022 suggested A.R.

**9. REPORTS FROM SUBCOMMITTEES:**

**10. REPORTS FROM SCHOOL COMMITTEE MEMBERS:**

- |   |      |
|---|------|
| -Norfolk School Committee Representative: Ms. Wynn        | I.O. |
| -Plainville School Committee Representative: Mr. Brenneis | I.O. |
| -Wrentham School Committee Representative: Ms. Greaney    | I.O. |

**11. LATE COMMUNICATIONS**

**12. REPORTS OF SPECIAL COMMITTEES**

**13. RECOMMENDATIONS OR QUESTIONS FROM INDIVIDUAL COMMITTEE MEMBERS**

**14. ADJOURNMENT INTO EXECUTIVE SESSION**

Purpose of Executive Session: #2 To conduct strategy sessions in preparation for negotiations with nonunion personnel or to conduct collective bargaining sessions or contract negotiations with nonunion personnel.

**15. ADJOURNMENT**

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

**KING PHILIP REGIONAL SCHOOL COMMITTEE  
TUESDAY, JUNE 7, 2022-Draft  
7PM  
KING PHILIP HIGH SCHOOL-LIBRARY  
201 FRANKLIN STREET, WRENTHAM, MA 02093**

**OPENING OF MEETING:**

Mr. Zinni opened the meeting at 7:02p.m. and reminded committee members that it was time to elect a new chair and vice chair of the King Philip School Committee for 2022-2023 since the town elections have been completed. Mr. Zinni asked for a moment of silence for the Uvalde TX School Tragedy and all other tragedies that have recently been in the news.

**WELCOME & INTRODUCTION TO NEW COMMITTEE MEMBER**

Mr. Zinni welcomed Ms. Jennifer Wynn-Elected Norfolk Member (2-year term) to the school committee but Ms. Wynn could not be at the meeting this evening.

**RECORDING OF MEETING:**

This meeting was recorded by Cable 8 Wrentham and North TV

**ROLL CALL OF COMMITTEE MEMBERS:**

**Members Present:**

Norfolk:	Mr. Jim Lehan, Mr. Eric Harmon
Plainville:	Mr. Bruce Cates, Mr. Christopher Brenneis, Mr. Greg Wehmeyer
Wrentham:	Mr. Trevor Knott, Mr. Marc Waxman

**Members Absent:**

Norfolk:	Ms. Jennifer Wynn
Plainville:	Present
Wrentham:	Ms. Erin Greaney

**HS Student Council Representative:** Miss James

**SCHOOL COMMITTEE REORGANIZATION:**

Mr. Zinni asked for nominations from the committee for the next Chair of the school committee.. Mr. Lehan nominated Mr. Trevor Knott as Chair. Hearing no other nominations for chair,

- A Motion was made by Mr. Lehan, seconded by Mr. Harmon, to nominate Mr. Knott as Chair of the King Philip Regional School Committee for the 2022/2023 school year. All in favor: Yes (7); No (0); Abstain (0). Motion carried. 7-0-0 Mr. Knott accepted the nomination.

**NOMINATION FOR VICE CHAIR:**

Mr Knott, Chair, nominated Mr. Bruce Cates as Vice Chair. Hearing no other nominations for vice chair,

- A Motion was made by Mr. Knott, seconded by Mr. Lehan, to nominate Mr. Cates as Vice Chair of the King Philip Regional School Committee for the 2022/2023 school year. All in favor: Yes (7); No (0); Abstain (0). Motion carried. 7-0-0 Mr. Cates accepted the nomination.

**SUBCOMMITTEE REORGANIZATION**

Mr. Knott made members aware that since we have a few new members to the school committee, he would like to see the subcommittee assignments moved to the next meeting but no later than the summer retreat. The current subcommittees are functioning and have some wrap up items to finish the year. Mr. Zinni noted that there is a need to bring one policy to the policy subcommittee before the end of the year. Mr. Khan had served previously on the policy subcommittee before stepping down. In the interim, Mr. Brenneis stepped in to help out with the policy subcommittee in Mr. Khan's absence. Mr. Zinni suggested that Mr. Wehmeyer, being elected into Mr. Khan's position, fill the position on the policy subcommittee to help out with the policy that needs to be addressed. Mr. Wehmeyer agreed to attend the next subcommittee policy meeting.

## **PUBLIC COMMENT**

None

## **RECOGNITION OF RETIREES & STUDENT COUNCIL MEMBER**

The School Committee and Administration congratulated retirees for their service, dedication, hard work and compassion to education and their students.

### **KP Middle School: Ms. Kreuzer, MS Principal**

- Dan Allen, MS Technology Teacher – 24 Years of Service
- Mary Beth Runyon, MS Math Teacher – 23 Years of Service

### **KPR High School: Superintendent Zinni**

- Robin Chisolm, HS Teacher Assistant – 12 Years of Service
- Alan Rudolph, HS Teacher Assistant – 15 Years of Service

### **Custodial Services: Superintendent Zinni**

- Dale Willis, Custodian --- 30 years of Service

### **Student Committee Members: Mr. Knott, Chair**

- Sarah Ward -2 years- Norfolk School Committee Representative
- Grey Almeida-2 years-Wrentham School Committee Representative
- Ahunna James-2 years-Student Council Representative

## **CONSENT AGENDA**

*All items listed with an asterisk (\*) are considered to be routine and will be enacted by one motion if action is required. There will be no separate discussion of these items unless a member of the committee so requests, in which event the item will be considered in its normal sequence:*

- Approval of Minutes dated May 16, 2022
- Payment of Bills/Warrants/Budget Transfers
- Communications

- A Motion was made by Mr. Lehan, seconded by Mr. Harmon, to approve the Consent Agenda, including the Minutes of May, 16, 2022. All in favor. Yes (6); No (0); Abstain (1-Mr. Brenneis). Motion carried. 6-0-1

## **1. DELEGATIONS AND VISITORS**

Mr. Zinni, Mr. Azar, Ms. Kreuzer, Ms. Runyon, Ms. Snead, Ms. Pearl, Ms. Ms. James, Ms. Almeida

## **2. STUDENT COUNCIL REPORT**

Miss Lewis provided her report of the Student Council.

## **3. REPORTS AND RECOMMENDATIONS OF THE SUPERINTENDENT**

### **Graduation Update:**

Mr. Zinni mentioned graduation went smoothly and kudos to the many staff members, students and volunteers for their help and support which made everything happen. The picture company that was hired to attend graduation did not show up to this event and other events this past year. Mr. Zinni said we will not continue with the photographer's contract next year. Emergency plans were thought of but we were very fortunate a parent, a photographer by trade, stepped in to help and took many pictures for our graduates. A thank you was sent to Mr. Clinton Crocker and compensation has been sent for his photography services. Mr. Zinni thanked Mr. Knott for giving an eloquent speech to the graduates and also to the other members of the school committee that attended. There were 319 graduates. The goal is to get every student to meet the graduation requirements. No students required summer programming. There were however a few dropouts during the year. There were a couple of more drop outs this year than previous years. Our job is to make sure these students are

successful. 35 students graduated with a seal of biliteracy. We have a strong world literacy program. Mr. Zinni said we should be very proud of all of our graduates. Mr. Zinni mentioned King Philip offers honors academy and graduation with distinction programs. Both programs require extensive amounts of work. (Stem education or humanities education) Graduation with distinction gives students an opportunity to explore their passion and present a project tied to their passion. These projects have been extraordinary. A list of the distinction recipients are attached to these minutes. Stonehill has been great to work with for King Philip's graduation. Mr. Zinni thanked the Stonehill staff for all they did as well to make the graduation run smoothly.

#### **Central Office Update:**

Dr. Gilson is recovering from a significant health issue. She is on the road to recovery. Dr. Gilson will be out through the month of June. A get well gift will be sent to Dr. Gilson on behalf of the school committee members. This is the time of year grants get written, and final reports are completed on grants that we had this year. The Administration team has been taking on different projects in Dr. Gilson's absence. We miss Dr. Gilson and wish her a speedy recovery.

#### **School Events:**

Mr. Zinni reminded members there will be an art show and two concerts at the middle school this week. The awards night was a wonderful evening with many students honored. Mr. Zinni thanked all the donors. If it were not for the donors it would not be possible to give the scholarships we give. Congratulations to all the students that were honored.

#### **Staffing Update:**

Mr. Zinni mentioned Ms. Jessica Pepple, Director of Diversity, Equity and Inclusion, has taken a position closer to home and will be leaving after June 30, 2022. Superintendents from the four communities met and will be posting for the position and moving forward with this. Mr. Knott mentioned to the committee that the DEI position is a position funded for all four school districts. Mr. Knott asked if the funding for next year was approved. Mr. Zinni said that next year's grant has been approved already. This grant is a one year contract. Ms. Pepple was offered another year but has declined. Mr. Zinni said the position will be posted the same way as it was previously. Norfolk is taking the lead with this posting along with Dr. Allardi.

#### **DEI Working Group Update:**

Mr. Knott said the community group that included school committee members, Mr. Lehan, Mr. Waxman, Mr. Wehmeyer and Mr. Cates would come back to the school committee to report out. Mr. Waxman would like to recommend the school committee become actively engaged in the work with DEI and would advocate for a much more hands on approach going forward. Mr. Knott said this topic will be part of the school committee's strategic plan and summer retreat so the committee can discuss what the best plan forward would be. Mr. Waxman questioned if the school committee would request a presentation from the DEI working group, if so when would that be in light of when the retreat is happening and who should do that. Mr. Waxman offered to do the presentation as a school committee member who has been to the meetings.

#### **MAPs testing:**

Mr. Zinni mentioned the MAPS testing is going on this week at the middle school. MAPs is a benchmark assessment for math and English. This happens at the beginning of the year, middle of the year and the end of the year. This measures the students' individual growth. Finals will be held next week.

#### **Middle School CARES Group:**

The Middle School CARES Group put on a wonderful luncheon for "Unsung Heroes". Invitations were sent out to bus drivers, cafeteria workers, custodians, secretaries and central office staff. It was a wonderful luncheon and a big thank you to the students and the advisors who helped with this event.

#### **Library Update:**

Mr. Zinni explained the reconsideration process. Mr. Ross Cannon, our new librarian, came to Mr. Zinni about not finding a process if someone is concerned about the materials that are used. Mr. Cannon shared some resources with Mr. Zinni. Mr. Zinni met with Ms. Rowe, who is the high school librarian. She had a version of the process at the high school level. We now have a unified reconsideration process for both schools. A unified reconsideration form is available on the King Philip Website.

#### **Update from the Director of Wellness-Ms. Pearl:**

Mr. Zinni introduced Ms. Dot Pearl, Director of Wellness for Norfolk, Plainville, Wrentham, and King Philip Schools. Ms. Pearl gave a presentation on COVID-19 Program Wrap Up, Student Wellbeing, Interface Referral Services, and Parent/Caregiver Wellness. Ms. Pearl's presentation is attached to these minutes. Mr. Zinni mentioned the resources are abundant in Ms. Pearl's presentation. We need to do a lot more advertising to the community on sharing these resources. The MetroWest Adolescent Behavior Survey data will continue to be unpacked and shared. Mr. Lehan asked if the data showed anything that was unexpected, given that we had a pandemic. Ms. Pearl noted that it had exacerbated issues but not anything that was unexpected. Mr. Zinni mentioned that there are other areas of support that are needed as well. Mr. Brenneis asked about the data set chart for interface referral services. Ms. Pearl said this was the interface referrals since September this year. Mr. Zinni said the MetroWest data will be shared with the committee once the information has been unpacked. There is a workshop being held this Friday where the MetroWest company will discuss with Ms. Pearl and her team, how to look at the data. Once we have the opportunity to go through the data. We will have copies at each building and will let school committee members know and they will be able to view it. Mr. Knott said the social, emotional, well-being and mental health crisis of our students is something we have talked a lot about in this meeting and needs to be on the summer retreat agenda. The data in the MetroWest survey may not shift because we do not know how to solve mental health. Mr. Knott would like to see a matrix on meeting mental health needs.

#### **4. UNFINISHED BUSINESS:**

Mr. Knott was asked by a committee member to clarify the Superintendent's review. (How do I do this if I do not have any visibility to so many things in Mr. Zinni's goals?) Mr. Zinni said it is a cumbersome tool and agreed that it is hard to measure the day to day work. One of the goals is on the strategic plan, we do not unpack that until the summertime. My goal is to implement the five year process. Some indicators are how well he manages the administration team. Policy, wellness, finance subcommittee, negotiations committee are examples. If you get to an indicator and are not feeling comfortable answering, leave it out. Mr. Zinni reminded committee members that this evaluation is from 7/1/21-6/30/22. Mr. Knott reminded members to try and wrap the review process up by the end of June. Mr. Waxman stated that he is not satisfied with the process for completing the superintendent evaluation. He would like the committee to build and implement a process that the school committee believes is one that gives us the best ability in an efficient way to evaluate a superintendent. Mr. Knott, clarified the discussion, that there are things that the committee does not have a direct oversight on if Mr. Zinni is doing and are asked to adjudicate him on. Mr. Knott said there is no hard due date to complete this process but he believes the committee can get this done over the next couple of weeks into the summer. Mr. Zinni clarified the strategic benchmark-milestones. There are five goals. In the middle of July the administrative team will go through each individual action step. They will mark off which ones are completed, update them and add any new ones needed. This is a summer retreat item with the administrative team and will be done between July 19-21. Traditionally that information is taken to the school committee. Mr. Zinni said the evaluation could possibly be done every two years and his contract could be adjusted. Mr. Zinni mentioned that the evaluation is an indicator of how he can do better as a person in charge of leading the district. Mr. Zinni presented benchmarks last winter and asked the committee at that time if there were any things he needed to be working on, any areas to improve on, anything to be focused on. Mr. Zinni did not receive any feedback. If there is a significant need to have a conversation with Mr. Zinni about job performance or improvement, he recommended having that conversation with him sooner than later. Mr. Harmon and Mr. Lehan, would like to advocate for completing the evaluation now as scheduled but then use the milestone data as the starting point for the next year's evaluation. Mr. Waxman did not think that expecting a new school committee member to be able to effectively evaluate a superintendent and to give meaningful feedback after a few months, is reasonable. Mr. Knott recommended the committee move forward with the process and get it completed by July 1st. Mr. Knott said this will be another retreat item.

#### **5. NEW BUSINESS:**

##### **ADF KP School District Wellness Policy:**

Mr. Zinni said we are using the new template brought out by MASC. We had a member of the department of education who worked with the wellness committee. Mr. Zinni has a draft of the policy and will send it to the three members of the committee. There will be an opportunity to discuss any questions or concerns fifteen minutes prior to the next meeting.

##### **Proposed Handbook Revisions 2022-2023:**

Mr. Zinni explained that the high school is looking to change the language regarding the grading for students with excessive absences in the student handbook. This language was vetted by Attorney Joyce, our student attorney, who also looks at our

student handbook. The students that have excessive attendance issues for a variety of issues are normally given the opportunity to make up the work but have missed the class time. The teachers are concerned that while the student can save their grade, if you will, by turning in the missed assignments, they have missed all of the deep, rich teaching that goes along with being in class during that time. This new policy language continues to give the student the grade, but at the high school they need credits towards graduation. If there is a quarter that they are out for excessive absences they continue to make up the assignments to get their grade but if they have excessive absences they will also need to work through one of the academic support classes or through our online education programs to do some make up learning as well as to do the assignments. Mr. Cates was concerned about the 28% being chronically absent. Mr. Harmon said the forced quarantine really affects these percentages. Mr. Harmon also mentioned the bullet points on the second page should be "NC" not just "N". Mr. Brenneis questioned if a student gets an NC and if you miss greater than 10 days for that term even if you got an A for the class, does that NC ever change to an A once you have made up the work? Mr. Zinni clarified there are two things that happen. You get a grade and you get credit. If a traditional high school class gets one credit for the year, the student loses the credit toward graduation, so if you have four quarters you would get  $\frac{3}{4}$  of a credit rather than a full credit. You can get the other quarter by going to a few sessions of academic support, doing one of the online programs and that will make up the time and learning part to get you the credit. Mr. Waxman is not in favor of voting on this tonight. Mr. Waxman would like time to digest this policy and have Dr. Mobley attend the next meeting. Mr. Knott asked committee members if they felt the committee would feel comfortable voting on this policy tonight. Many members said no and would like to defer the vote at this time. Mr. Lehan would like to see Dr. Mobley join the next committee meeting to clarify the policy. Mr. Zinni will ask Dr. Mobley to attend the next meeting.

#### **FY 2023 Marching Band Fee:**

Mr. Knott asked Mr. Azer if the marching band fees were the same, less or more than past years. Mr. Azer said there was a slight increase.

- **A Motion was made by Mr. Lehan, seconded by Mr. Waxman to approve a fee of \$530 for the FY 2023 marching band program. All in favor: Yes (6); No (0); Abstain (1-Mr. Wehmeyer). Motion carried 6-0-1.**

#### **School lunch prices for 2022-2023:**

- **A Motion was made by Mr. Cates, seconded by Mr. Waxman, to approve the following price increases for the 2022-2023 year: All in favor: Yes (8); No (0); Abstain (0); Motion carried 8-0-0.**

<b>Student Lunch</b>	<b>from \$3.25 to \$3.50</b>
<b>Student Breakfast</b>	<b>from \$1.75 to \$2.00</b>
<b>Adult Lunch</b>	<b>from \$4.50 to \$5.00</b>
<b>Adult Breakfast</b>	<b>from \$2.75 to \$3.00</b>

#### **King Philip Athletic Hall of Fame Donation:**

Mr. Zinni mentioned a request was received from The King Philip Athletic Hall of Fame. They would like to donate funds to replace the sign to acknowledge the name of the field, Arnold Macktaz Memorial Field. Mr. Macktaz was a beloved school teacher in the building and also involved in athletics. The HOF is working with Joe Zahner, KP Facilities Director. They are willing to donate \$1600 to replace the sign. The sign would be put back on the press box. The athletic department and Mr. Zahner have no issues with this sign. Mr. Zahner and Mr. Lehan can verify the sign was there prior to the press box being moved to its current location.

- **A Motion was made by Mr. Cates, seconded by Mr. Lehan, to accept the donation from the King Philip Athletic Hall of Fame to replace the Arnold Macktaz Memorial Field sign: All in favor: Yes (6); No (1-Mr. Waxman); Abstain (0); Motion carried 6-1-0.**

#### **Proposal to change the next school committee date:**

Mr. Knott notified the committee that he is unable to make the next school committee meeting on 6/21/22. Mr. Knott gave a few options to the committee on when to hold the next meeting. A decision will be made after next week's Community DEI meeting.



**6. REPORTS FROM SCHOOL COMMITTEE MEMBERS:**

Norfolk School Committee Representative: Ms. Wynn-absent

Plainville School Committee Representative: Mr. Brenneis- Mr. Brenneis gave an update on the Plainville meeting held on May 25th. He updated the members that Chief Floyd gave a presentation on preparedness and school safety due to the recent tragedy in Texas. Field day and walk to school day will be held next week. The school attendance has dipped a bit but, still above 90%. There was an uptick in Covid in May similar to February in the schools. Summer programs will begin soon such as BICO, town athletics, and the Acceleration Academy. Plainville also discussed purchasing software such as DocuSign, to get electronic approvals such as for the warrants. Mr. Brenneis said the budget was passed last evening.

Wrentham School Committee Representative: Mr. Knott thanked everyone who was involved for all of the hard work to help make it possible to pass the FY23 budget.

**7. LATE COMMUNICATIONS**

None

**8. REPORTS OF SPECIAL COMMITTEES**

None

**9. RECOMMENDATIONS OR QUESTIONS FROM INDIVIDUAL COMMITTEE MEMBERS**

None

**10. ADJOURNMENT INTO EXECUTIVE SESSION**

- At 9:26 PM a Motion was made by Mr. Brenneis, seconded by Mr. Waxman, to adjourn into Executive Session for the following purpose:#2: To conduct strategy sessions in preparation for negotiations with non-union personnel or to conduct collective bargaining sessions or contract negotiations with nonunion personnel. Returning to the general session. All in favor by roll call vote: Mr. Cates, Mr. Brenneis, Mr. Harmon, Mr. Lehan, Mr. Knott, Mr. Wehmeyer, Mr. Waxman: Yes (7); No(0); Abstain (0). Motion carried 7-0-0

**11. RETURN TO OPEN SESSION**

At 9:30 PM the School Committee reconvened in Open Session.

- A Motion was made by Mr. Knott seconded by Mr. Lehan, to approve the Memorandum of Agreement between the King Philip Regional School Committee and the King Philip Teachers Association, Unit A-Teachers to adopt a new evaluation tool beginning in the fall of 2022. All in favor: Yes (6); No (0); Abstain (1-Brenneis); Motion carried: 6-0-1.
- A Motion was made by Mr. Harmon seconded by Mr. Waxman, to approve the Memorandum of Agreement between the King Philip Regional School Committee and the King Philip Teachers Association, Unit A-Teachers to adopt the revised pay scheduled for athletic coaches. All in favor: Yes (6); No (0); Abstain (1-Brenneis); Motion carried: 6-0-1.
- A Motion was made by Mr. Harmon seconded by Mr. Brenneis, to approve the Memorandum of Agreement between the King Philip Regional School Committee and the King Philip Teachers Association, Unit A-Teachers to create a second World Language National Honor Society stipend. All in favor: Yes (7); No (0); Abstain (0); Motion carried: 7-0-0..

**12. ADJOURNMENT:**

**At 9:37 PM, a Motion was made by Mr. Lehan, seconded by Mr. Waxman, to adjourn. All in favor: Yes (7); No (0); Abstain (0). Motion carried 7-0-0**

Mr. Knott, Chair, adjourned the meeting.

*Respectfully submitted,*

*Mrs. Venessa Petit*

*Secretary to the School Committee*

**Documents presented on June 7, 2022**

Draft Minutes dated May 16, 2022

Warrants

KPHS 2022 Graduation Distinction Recipients

STUco Report dated May 16, 2022

Wellness Presentation & Resources-Ms. Dot Pearl

Proposed Handbook Revisions 2022-2023

FY 2023 Marching Band Fee

FY 2023 Lunch Prices



NEW ENGLAND ASSOCIATION OF SCHOOLS AND COLLEGES, INC.  
COMMISSION ON PUBLIC SCHOOLS

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June 24, 2022

Lisa C. Mobley  
Principal  
King Philip Regional High School  
201 Franklin Street  
Wrentham, MA 02093

Dear Dr. Mobley:

Thank you for your engagement in the NEASC Accreditation process; we are pleased to inform you that your school has been scheduled for a Decennial Accreditation Visit on Sunday, November 2, 2025, through Wednesday, November 5, 2025. This means that your school's two-day Collaborative Conference Visit will be held in 2023 and has been scheduled on Tuesday, September 26, 2023 through Wednesday, September 27, 2023.

The Collaborative Conference Visit is a new step in the Accreditation process. The purpose of the Collaborative Conference Visit is to gather information about the current conditions of the school, collaboratively review and refine the school's Self-Reflection findings and the identified Priority Areas for Growth; and support the school in the development of its goals for improvement. The Collaborative Conference visiting team will also check the school's alignment with the Foundational Elements. The Collaborative Conference team will work with the school to ensure that the identified goals for growth reflect the Priority Areas that have the greatest impact on student learning and that there are no obvious omissions or other needed improvement areas.

Those schools engaging in their Self-Reflection in preparation for their on-site visits in 2023 and 2025 will partake in a process that is different in many ways from the process with which the school may be familiar from previous experiences. These changes will enable schools to take advantage of technology, changing protocols, and revised Standards that will concentrate the school's resources, reduce the professional development time needed for the Self-Reflection process, and fully integrate the Accreditation process with the school's growth plans for learners. Representatives from your school, usually the principal and the two faculty members chosen to serve as the school's Accreditation Coordinators, should have attended an Accreditation Seminar in the spring of 2022 at which the new Standards and process were explained. If you did not attend one of these seminars, please contact your professional staff liaison to discuss next steps.

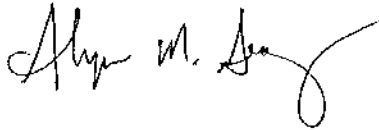
Lisa C. Mobley  
June 24, 2022  
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The CPS professional staff liaison assigned to your school is Kathleen A. Montagano, Associate Director for Accreditation and School Improvement. This staff member will be your contact and provide your school with any assistance needed as you move forward in the process. You should contact Kathy to arrange a mutually convenient date for a visit to your school. Liaisons will be scheduling visits to spring 2025 schools prior to schools with fall 2025 visits. When your liaison visits your school, several meetings will need to be scheduled, such as meeting time with you, your leadership team, and Accreditation Coordinators, as well as the steering committee, Self-Reflection committee, and full faculty. The length of each of these meetings will be from forty-five minutes to an hour, and the logistics of the day will be finalized when you speak with your school's liaison.

Your school is commencing on a journey of self-reflection and analysis from which you will draw and substantiate conclusions about how the Standards for Accreditation are exemplified in your school and how this information and the information that will be furnished by the visiting team will provide your school with validation of current practices and insights and direction for continuous school improvement of student learning.

We are excited about continuing our collaborative partnership with you and your school. Please let us know if you have any questions or if there is anything we can do to be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Alyson M. Geary". The signature is fluid and cursive, with a large, stylized "G" at the end.

Alyson M. Geary

AMG/rm

cc: Paul A. Zinni, Superintendent, King Philip Regional School District



# **Massachusetts Department of Elementary and Secondary Education**

---

75 Pleasant Street, Malden, Massachusetts 02148-4906

Telephone: (781) 338-3000  
TTY: N.E.T. Relay 1-800-439-2370

Jeffrey C. Riley  
Commissioner

June 30, 2022

Paul Zinni, Superintendent  
King Philip Regional School District  
18 King Street  
Norfolk, MA 02056

Re: Continuous Improvement and Monitoring Plan

Dear Superintendent Zinni:

The Office of Public School Monitoring recently conducted a Tier 1 Tiered Focused Monitoring Review in your district. The Monitoring Chairperson, Julie Evans, has been working with your district in the development of a Continuous Improvement & Monitoring Plan (CIMP). The approved CIMP, which is attached, includes the Department's detailed findings for any special education and civil rights criteria receiving a rating of *Partially Implemented*, *Not Implemented* or *Implementation in Progress*. It also includes the steps and completion timeframe the district has identified to bring the criteria into compliance with the controlling statute or regulation. To access the CIMP on the Department's website, please visit <http://www.doe.mass.edu> and select *Security Portal* then *PQA WebMonitoring*. Continue by selecting *PSM Tier Review > Feedback/CIMP > View TFM Report*.

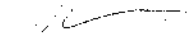
Please upload into WBMS a signed statement of assurance indicating the district's commitment to implementing the requirements set forth in the CIMP. This statement should contain:

- a. a description of the steps the district is taking to make the CIMP available to staff, parent advisory groups and the general public; and
- b. an assurance that the CIMP will be implemented by the approved dates of completion.

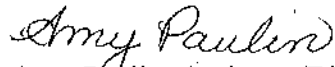
Please note that school districts and charter schools must demonstrate resolution of noncompliance identified by the Department as soon as possible but in no case later than one year from the issuance of the Department's Feedback Report. The Feedback Report for King Philip Regional School District was issued on May 12, 2022.

In closing, we would again like to thank the administration and staff who shared their time and thoughts so generously during the preparation and onsite phases of the review. Special thanks are given to Lisa Moy for coordinating this visit for the district. Should you need any additional information, please do not hesitate to contact Julie Evans at (781) 338-3754.

Sincerely,



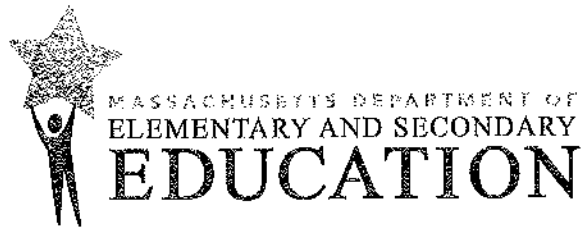
Julie Evans  
Tiered Focused Monitoring Review Chairperson  
Office of Public School Monitoring



Amy Paulin, Assistant Director  
Office of Public School Monitoring

cc: Trevor Knott, School Committee Chairperson  
Lisa Moy, Local Monitoring Review Coordinator

Encl.: Continuous Improvement & Monitoring Plan



**King Philip Regional School District**

**Tiered Focused Monitoring Report**

**Continuous Improvement and Monitoring Plan**

**For Group B Universal Standards**  
**Tier Level 1**

**Dates of Onsite Visit: February 15-16, 2022**

**Date of Final Report: June 30, 2022**



Jeffrey C. Riley  
Commissioner of Elementary and Secondary Education

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

**King Philip Regional School District**

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

During the 2021-2022 school year, King Philip Regional School District participated in a Tiered Focused Monitoring Review (TFM) conducted by the Department's Office of Public School Monitoring (PSM). The purpose of the Tiered Focused Monitoring Review is to monitor compliance with regulatory requirements focusing on special education and civil rights.

Each school district, charter school, vocational school, and virtual school undergoes a Tiered Focused Monitoring Review every three years. The statewide Tiered Focused Monitoring cycle is posted at <https://www.doe.mass.edu/psm/tfm/6yrcycle.html>.

Regularly monitored standards are divided into two groups, known as Group A Universal Standards and Group B Universal Standards. Districts and schools are monitored on an alternate set of Universal Standards every three years.

Group A Universal Standards address:

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

Group B Universal Standards address:

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

The Department has also reserved a specific set of criteria, collectively known as Targeted Standards, employed if LEA or school level risk assessment data indicate there is a potential issue; the identified Targeted Standards are assessed in addition to the Universal Standards.

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

Special Education (SE)

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

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

- Selected federal civil rights requirements, including requirements under the Every Student Succeeds Act (ESSA); Title VI of the Civil Rights Act of 1964; the Equal Educational Opportunities Act of 1974; Title IX of the Education Amendments of 1972; Section 504 of the

Rehabilitation Act of 1973; and Title II of the Americans with Disabilities Act of 1990, together with selected state requirements under M.G.L. c. 76, Section 5 as amended by Chapter 199 of the Acts of 2011 and M.G.L. c. 269 §§ 17 through 19.

- Selected requirements from the Massachusetts Board of Education's Physical Restraint regulations (603 CMR 46.00).
- Selected requirements from the Massachusetts Board of Education's Student Learning Time regulations (603 CMR 27.00).
- Various requirements under other federal and state laws.

#### **PSM Team:**

Depending upon the size of a school district and the number of special education programs to be reviewed, a team of one to four Department staff members conducts onsite activities over one to five days in a school district or charter school.

#### **Tier Level:**

The level of monitoring varies based on tier designation, aligning supports to the level of need and ensuring that districts and schools with greater needs receive appropriate supports to make sustained improvements.

Tier	Title	Description	Level of Risk
1	Self-Directed Improvement	Data points indicate no concern on compliance and student outcomes.	Meets requirements
2	Directed Improvement	No demonstrated risk in areas with close link to student outcomes.	Low
3	Corrective Action	Areas of concern include both compliance and student outcomes.	Moderate
4	Cross-unit Support and Corrective Action	Areas of concern have a profound effect on student outcomes and ongoing compliance.	High

For the 2021-2022 school year, the tier assignments are based on:

- Five-year cohort graduation rate for students with disabilities
- Public School Monitoring compliance data from the previous review
- Problem Resolution System data, specifically findings of noncompliance
- Special education State Performance Plan/Annual Performance Reports (SPP/APR) compliance Indicator data for Indicators 11, 12, and 13 (Group A only)
  - Indicator 11: Child Find
  - Indicator 12: Early Childhood Transition
  - Indicator 13: Secondary Transition
- Special education SPP/APR performance Indicator data for Indicators 5 & 6
  - Indicator 5: Education Environments (6-21)
  - Indicator 6: Preschool Environments
- Significant Disproportionality data 2019-2020 & 2020-2021

Tiering adjustments may be made for districts engaged in work with the Department's Statewide System of Support and have schools identified as requiring assistance and intervention. Tiering assignments may also be adjusted for schools and districts unable to remedy noncompliance within one year of the previous TFM review, as well as for charter schools requiring additional oversight based on conditions of their charter.

### **Report: For Tier 1 & 2 Tiered Focused Monitoring Reviews**

Following the onsite visit, the PSM team holds an informal exit meeting to summarize the review for the superintendent or charter school leader. Within approximately 20 business days of the onsite visit, the chairperson forwards the TFM Feedback Summary that includes findings from the Tiered Focused Monitoring Review to the superintendent or charter school leader.

As part of the reporting process, all districts/charter schools in Tiers 1 and 2, then develop a Continuous Improvement and Monitoring Plan (CIMP) for any criteria receiving a rating of "Partially Implemented," "Not Implemented," and "Implementation in Progress." The CIMP is due to the Department within 20 business days after the issuance of the Feedback Summary and is subject to the Department's review and approval.

The CIMP outlines an action plan, identifies the success metric, describes the measurement mechanism and provides a completion timeframe to bring those areas into compliance with the controlling statute or regulation. Department staff provide support and assistance to districts and charter schools on the development of a CIMP.

Once the CIMP is approved, it is issued as the Final Report.

Department staff also provide ongoing technical assistance as the school or district is implementing the approved CIMP or CAP. **School districts and charter schools must demonstrate effective resolution of noncompliance identified by the Department as soon as possible but in no case later than one year from the issuance of the Department's Feedback Summary.**

For more information regarding the TFM Review Process, including district and parent resources, please visit < <https://www.doe.mass.edu/psm/tfm/default.html> >.

## **TIERED FOCUSED MONITORING FINAL REPORT**

### **King Philip Regional Schools**

The Massachusetts Department of Elementary and Secondary Education conducted a Tiered Focused Monitoring Review in the King Philip Regional School District during the week of February 14, 2022, to evaluate the implementation of Group B Universal Standards in the program areas of special education, civil rights, and other related general education requirements. The team appreciated the opportunity to interview staff and parents, to observe classroom facilities, and to review the programs underway in the district.

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

#### **Self-Assessment Phase:**

- District review of special education and civil rights documentation for required elements including document uploads.
- Upon completion of the self-assessment, the district submitted the data to the Department for review.

#### **On-site Verification Phase (dependent upon Group A or Group B Universal Standards):**

- Interviews of administrative, instructional, and support staff consistent with those criteria selected for onsite verification.
- Interview of parent advisory council (PAC) representative.
- Review of additional documents for special education and civil rights.
- Surveys of parents of students in special education: Parents of students in special education were sent a survey that solicited information regarding their experiences with the district's implementation of special education programs, related services, and procedural requirements.
- Observations of classrooms and other facilities: The onsite team visited a sample of classrooms and other school facilities used in the delivery of programs and services to determine general levels of compliance with program requirements.

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

## DEFINITION OF COMPLIANCE RATINGS

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

## King Philip Regional School District

### SUMMARY OF COMPLIANCE CRITERIA RATINGS

	Universal Standards Special Education	Universal Standards Civil Rights and Other General Education Requirements
<b>IMPLEMENTED</b>	SE 15, SE 35, SE 36, SE 50, SE 51, SE 52, SE 54, SE 55, SE 56	CR 3, CR 7, CR 7A, CR 7C, CR 8, CR 10A, CR 10B, CR 10C, CR 12A, CR 16, CR 17A, CR 20, CR 21, CR 22, CR 23, CR 24, CR 25
<b>PARTIALLY IMPLEMENTED</b>	SE 32	CR 7B
<b>NOT IMPLEMENTED</b>	None	
<b>NOT APPLICABLE</b>	SE 52A	

The full list of criteria and information regarding the requirements can be found in Appendix B of the Tiered Focused Monitoring Toolkit available at < <https://www.doe.mass.edu/psm/resources/tfm-toolkit.docx>>.

### CONTINUOUS IMPROVEMENT AND MONITORING PLAN

<b>Improvement Area 1</b>
<b>Criterion:</b> SE 32 - Parent advisory council for special education
<b>Rating:</b> Partially Implemented
<b>Description of Current Issue:</b> A review of documents and staff interviews indicated that although the district has identified a parent to act as a special education parent advisory council (SEPAC) officer, allotted resources for the SEPAC, and annually conducts a parent rights workshop, the district has not established a SEPAC that participates in the planning, development, and evaluation of the district's special education programs or advises the district on matters pertaining to the education and safety of students with disabilities.
<b>LEA Outcome:</b> The district will establish a fully functional Special Education Parent Advisory Council (SEPAC) that participates in the planning, development, and evaluation of the district's special education programs and advises the district on matters pertaining to the education and safety of students with disabilities.
<b>Action Plan:</b> By October 28, 2022, the Director of Student Services will meet with the SEPAC officer

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to review and amend the by-laws, as necessary; develop a plan for parent outreach; create a schedule of SEPAC activities for the year, including the parent rights workshop; and develop procedures for special education program evaluations. The procedures will include the development of SEPAC surveys to obtain feedback on the district's special education programs and services.

By January 27, 2023, the district will provide the SEPAC with opportunities to engage in the planning, development, and evaluation of the district's special education programs, as well as opportunities to advise the district on matters pertaining to the education and safety of students with disabilities. Evidence will include the SEPAC survey, survey results, meeting agendas, and meeting notes.

By March 13, 2023, the district will provide the SEPAC with the opportunity to present recommendations regarding the district's special education programs and services to the school committee. Evidence will include school committee agenda and meeting minutes.

**Success Metric:** By March 2023 and beyond, the SEPAC will be fully functional and participate in the planning, development, and evaluation of the district's special education programs and advise the district on matters pertaining to the education and safety of students with disabilities.

Evidence:

- Calendar listing scheduled SEPAC events
- Special education evaluation procedures
- SEPAC and district meeting agendas, notes, and recommendations
- SEPAC survey and survey results
- Evidence of parent outreach
- Presentations/reports submitted to the superintendent/school committee
- School committee agenda and meeting minutes

**Measurement Mechanism:** Each year, the Director of Student Services and the SEPAC officers will create a yearly schedule of SEPAC meetings and events. The SEPAC will meet at least quarterly to ensure participation in the planning, development, and evaluation of the district's special education programs. Additionally, the Director of Student Services will present the SEPAC's recommendations to the school officials.

**Completion Timeframe:** 03/13/2023

**Improvement Area 2****Criterion:** CR 7B - Structured learning time**Rating:** Partially Implemented

**Description of Current Issue:** A review of documents and interviews indicated that the district does not require all students to take physical education as required by M.G.L. c. 71, s. 3. Specifically, physical education is not currently required for 11th and 12th grade students.

**LEA Outcome:** All students in grades 9-12 will take physical education as required by M.G.L. c. 71, s. 3.

**Action Plan:** By September 16, 2022, the district will develop additional physical education courses and revise the high school master schedule to include PE as a requirement for all students, including those in grades 11 and 12.

By October 28, 2022, the district will revise any relevant policies and the high school program of studies to indicate that physical education is required for all students.

**Success Metric:** By October 2022 and beyond, all King Philip Regional High School students will be required to complete a course in physical education annually.

Evidence:

- 2022-23 course selection materials
- 2022-23 student and master schedules
- 2022-23 Program of Studies
- Updated district policies

**Measurement Mechanism:** District leadership will annually review the program of studies to ensure the district's course offerings meet regulatory requirements. Additionally, all King Philip Regional High School students will be required take a course in physical education annually as required by M.G.L. c. 71, s. 3.

**Completion Timeframe:** 10/28/2022



**KING PHILIP REGIONAL SCHOOL DISTRICT**  
**BASIC FINANCIAL STATEMENTS AND**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**WITH INDEPENDENT AUDITOR'S REPORT**

**KING PHILIP REGIONAL SCHOOL DISTRICT  
BASIC FINANCIAL STATEMENTS AND  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable School Committee  
King Philip Regional School District  
Norfolk, Massachusetts

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of King Philip Regional School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of King Philip Regional School District, as of June 30, 2021, 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.

### ***Emphasis of Matter – Change in Accounting Principle***

As discussed in Note 14 to the financial statements, in fiscal year 2021, the District implemented the provision of GASB Statement No. 84, *Fiduciary Activities*. Amounts held for the restricted use of students previously reported as fiduciary activities have been reported as other governmental activities under this pronouncement. Our opinion is not modified with respect to this matter.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages v - ix, and the Schedule of the District's Pension Plan Contributions, the Schedule of Changes in the District's Net OPEB Liability and Related Ratios and the Budgetary Comparison Schedule-General Fund and related notes on pages 31 through 35 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.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the King Philip Regional School District's basic financial statements. The Combining Balance Sheet-Other Governmental Funds and Schedule of Treasurer's Cash are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining Balance Sheet - Other Governmental Funds and Schedule of Treasurer's Cash are the responsibility of management and were derived from and relate 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 records 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 Combining Balance Sheet - Other Governmental Funds and Schedule of Treasurer's Cash 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 June 24, 2022 on our consideration of the King Philip Regional 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the King Philip Regional School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the King Philip Regional School District's internal control over financial reporting and compliance.

*Lynch Marini & Associates Inc*

Norwell, Massachusetts  
June 24, 2022

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

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable School Committee  
King Philip Regional School District  
Norfolk, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the King Philip Regional School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the King Philip Regional School District's basic financial statements, and have issued our report thereon dated June 24, 2022.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

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

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. The 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.

*Lynch Marini & Associates Inc*

Norwell, Massachusetts  
June 24, 2022



LYNCHMARINI & ASSOCIATES INC  
CERTIFIED PUBLIC ACCOUNTANTS  
[www.LynchMarini.com](http://www.LynchMarini.com)

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Management's Discussion & Analysis

[unaudited]

June 30, 2021

As management of the King Philip Regional School District (District), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2021.

#### **Financial Highlights:**

- The liabilities and deferred inflows of resources exceeded the assets and deferred outflows of resources of the District at the close of the most recent year by approximately \$16.9 million (deficit-net position).
- The total cost of all District services for fiscal year 2021 was approximately \$47.0 million.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$1.5 million, which was consistent with the prior year.

#### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the King Philip Regional School District's basic financial statements. These basic financial statements consist of the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Additional required supplementary information as required by the Governmental Accounting Standards Board (GASB), including the District's Schedule of Pension Plan Contributions, Schedule of Changes in the District's Net OPEB Liability and Related Ratios, and Budgetary Comparison Schedule – General Fund and related notes are presented following the notes to the financial statements. Other information, which is not a required part of the District's basic financial statements in accordance with GASB standards, has been presented for additional analysis.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of finances, on a full accrual basis, which is like a private-sector business.

The *statement of net position* presents information on the District's assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources resulting in the aggregate net position of the District. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. The reader should also consider other non-financial factors, such as the condition of the District's capital assets, to assess the overall health of the District.

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

Both government-wide financial statements distinguish functions that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District include Administration, Instructional Services and Support Services among others. The District has not classified any activity as a business-type activity.

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



## KING PHILIP REGIONAL SCHOOL DISTRICT

### Management's Discussion & Analysis

[unaudited]

June 30, 2021

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluation 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 activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District has several governmental funds. Each major fund is presented in a separate column in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances. The remaining governmental funds are aggregated and shown as other governmental funds.

In accordance with implementation requirements of GASB Statement #84, *Fiduciary Activities*, scholarship funds and student activity accounts have been reclassified into the District's other governmental funds, being restricted for the benefit of students (school services functional classification).

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the District. Accordingly, as previously described, the District did not report any fiduciary funds for the current year.

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

**Required supplementary information:** The King Philip Regional School District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund as required supplementary information to demonstrate compliance with this budget. Additionally, schedules of the District's pension plan contributions, schedule of changes in the District's net OPEB liability and related ratios are presented following the basic financial statements and notes as required by *Government Accounting Standards*.

**Other information:** Combining schedules for other governmental funds and the schedule of treasurer's cash have been presented for additional analysis.

### **Government-wide financial analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As indicated in the following chart, governmental liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$16.9 million at the close of fiscal year 2021. This represents an increase in net position of approximately \$490,000 from fiscal year 2020.

The net position category - net investment in capital assets of \$42.6 million, reflects investment in capital assets (e.g., land, buildings, machinery, and equipment). The District uses these capital assets to provide services to students and the community; consequently, these assets are *not* available for future spending. Although the investment in capital assets is reported net of related debt and deferred outflows of resources, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position of approximately \$4.0 million represents resources that are subject to restrictions on how they may be used. The remaining balance of *unrestricted net position* which may be used to meet the government's ongoing obligations to citizens and creditors reported a deficit balance of approximately \$63.6 million, primarily due to the reporting of \$52.0 million of other postemployment benefits obligations and net pension liability of \$5.1 million.

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Management's Discussion & Analysis

[unaudited]

June 30, 2021

	2021	2020
	Governmental	Governmental
	<u>Activities</u>	<u>Activities</u>
Current assets	\$ 9,496,073	\$ 6,992,398
Capital assets, net	49,416,528	51,457,296
Total assets	58,912,601	58,449,694
Deferred outflows of resources	13,747,341	16,764,091
Current liabilities	3,157,185	3,742,652
Long-term liabilities	64,084,739	74,301,420
Total liabilities	67,241,924	78,044,072
Deferred inflows of resources	22,366,678	14,944,315
Net position:		
Net investment in capital assets	42,594,772	43,248,519
Restricted	4,015,567	2,990,983
Unrestricted	(63,558,999)	(64,014,104)
Total net position	\$ (16,948,660)	\$ (17,774,602)

The District realized increases and decreases in various functional expenditures during the year. Additionally, due in part to the pandemic, the District realized increases in related operating grants and contributions. As indicated in the following table, the governmental activities' net position increased by approximately \$490,000 during the current fiscal year. Certain prior year amounts have been reclassified into the current year format.

	2021	2020
	Governmental	Governmental
	<u>Activities</u>	<u>Activities</u>
Revenues:		
Charges for services	\$ 621,732	\$ 1,063,669
Operating grants and contributions	11,959,003	9,316,101
General revenues:		
Assessments to member towns	27,325,079	26,725,362
Intergovernmental, unrestricted	7,592,980	7,627,013
Other	151,051	209,132
Total revenues	47,649,845	44,941,277
Expenses:		
Administration	981,649	1,037,224
Instructional services	19,213,765	17,392,027
School services	3,555,008	3,582,861
Operations and maintenance	3,305,029	3,290,836
Employee benefits and other costs	13,518,944	14,339,618
Other programs	4,169,646	5,025,652
Interest	375,400	446,750
Depreciation	2,040,768	2,069,878
Total expenses	47,160,209	47,184,846
Change in net position	\$ 489,636	\$ (2,243,569)

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Management's Discussion & Analysis

[unaudited]

June 30, 2021

#### Governmental funds financial analysis

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

The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. Fund balance for governmental funds is reported in a classification hierarchy which is based upon the extent to which the government is bound to honor constraints on the specific purposes for which the amounts in those funds can be spent. These classifications are non-spendable, restricted, committed, assigned and unassigned fund balance.

In particular, *unassigned fund balance* represents the residual fund balance which has not been restricted, committed, or assigned to a purpose within that fund. The general fund is the only fund which should report a positive unassigned fund balance amount. Any negative unassigned fund balance represents expenditures incurred for specific purposes which exceeded the amounts restricted, committed, or assigned for that purpose.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of approximately \$6.4 million, an increase of approximately \$1.3 million from the prior year. The District realized increases in other governmental fund balances reported over the prior year due to increases in grant funding. Of the total ending fund balance reported, \$4.0 million (63.2%) was restricted, approximately \$862,000 (13.6%) was assigned and approximately \$1.5 million (23.2%) was unassigned.

The general fund is the chief operating fund. At the end of the current fiscal year, the District's general fund reported aggregate fund balance of \$2.4 million, which increased approximately \$608,000 from the prior year. Of this amount approximately \$862,000 has been reported as assigned fund balance, which represents the amount appropriated for the next year's budget of \$400,000 and \$462,000 for amounts for unfulfilled obligations at year end. Unassigned fund balance of approximately \$1.5 million represents approximately 63.5% of total general fund balance, and represents amounts not obligated at year end. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures and revenues. Total unassigned fund balance represents approximately 4.0% of total general fund revenues and expenditures. This is compared to 3.6% for the same comparisons in the previous year. Total general fund balance represents approximately 6.3% of total general fund expenditures and revenues. This is compared to 4.7% for the same comparisons in the previous year.

#### General Fund Budgetary Highlights

The difference between the District's original budget and the final budget is due to approximately \$462,000 of appropriations carried into fiscal year 2022. The District realized excess in budgeted revenues of approximately \$217,000 and savings in appropriations of \$136,000.

#### Capital Asset and Debt Administration

**Capital assets** – The District's investment in capital assets for governmental activities as of June 30, 2021 amounts to \$49.4 million, which is net of accumulated depreciation of \$47.7 million. The investment in capital assets includes land, buildings and related improvements and furniture and fixtures. This is compared to capital assets of \$51.5 million, net of accumulated depreciation of \$45.7 million the previous year.

<u>Description</u>	<u>2021</u>	<u>2020</u>
Land and land improvements	\$ 0.6	\$ 0.7
Buildings and improvements	48.7	50.7
Furniture and equipment	0.1	0.1
Capital assets, net accumulated depreciation	<u>\$ 49.4</u>	<u>\$ 51.5</u>

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Management's Discussion & Analysis  
[unaudited]  
June 30, 2021

**Debt obligations** – Outstanding long-term debt as of June 30, 2021 totaled approximately \$6.8 million, compared to \$8.2 million for the prior year. As of September 2015, the District maintains a Standard & Poor's rating of AA+.

**Next year's budget and economic factors**

- The District's overall fiscal year 2022 budget is \$37.3 million, compared to \$36.2 million for fiscal year 2021.

**Requests for Information**

This financial report is designed to provide a general overview of the King Philip Regional School District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Director of Finance & Operations, King Philip Regional School District, 18 King Street, Norfolk, MA 02056.

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## **BASIC FINANCIAL STATEMENTS**

**KING PHILIP REGIONAL SCHOOL DISTRICT**

## Statement of Net Position

June 30, 2021

	<b>Primary Government Governmental Activities</b>
<b><u>ASSETS</u></b>	
Current assets:	
Cash	\$ 9,496,073
Total current assets	9,496,073
Noncurrent assets:	
Capital assets, net of accumulated depreciation	49,416,528
Total noncurrent assets	49,416,528
Total assets	58,912,601
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Associated with other postemployment benefit plan	12,942,071
Associated with pension plan	805,270
Total deferred outflows of resources	13,747,341
<b><u>LIABILITIES</u></b>	
Current liabilities:	
Accounts payable and other current liabilities	1,416,159
Salaries, withholdings and benefits payable	1,728,126
Accrued interest	12,900
Total current liabilities	3,157,185
Long-term liabilities:	
Due within one year	1,471,892
Due in more than one year	62,612,847
Total long-term liabilities	64,084,739
Total liabilities	67,241,924
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Associated with other postemployment benefit plan	21,123,687
Associated with pension plan	1,242,991
Total deferred inflows of resources	22,366,678
<b><u>NET POSITION</u></b>	
Net investment in capital assets	42,594,772
Restricted	4,015,567
Unrestricted	(63,558,999)
Total net position	\$ (16,948,660)

See Independent Auditor's Report.

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

# KING PHILIP REGIONAL SCHOOL DISTRICT

Statement of Activities  
For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities
Primary government					
Governmental activities:					
Administration	\$ 981,649	\$	\$	\$	\$ (981,649)
Instructional services	19,213,765	260,783	1,992,669		(16,960,313)
School services	3,555,008	360,949	1,520,111		(1,673,948)
Operations and maintenance	3,305,029				(3,305,029)
Employee benefits and other costs	13,518,944		6,494,067		(7,024,877)
Other programs	4,169,646		1,952,156		(2,217,490)
Interest	375,400				(375,400)
Depreciation	2,040,768				(2,040,768)
Total governmental activities	<u>\$ 47,160,209</u>	<u>\$ 621,732</u>	<u>\$ 11,959,003</u>	<u>\$</u>	<u>\$ (34,579,474)</u>
General revenues:					
Member town assessments					27,325,079
Intergovernmental, unrestricted					7,592,980
Other					151,051
Total general revenues					<u>35,069,110</u>
Change in net position					489,636
Net position - beginning, restated					(17,438,296)
Net position - ending					<u>\$ (16,948,660)</u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2021

	General Fund	SPED Circuit Breaker Fund	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>				
Cash	\$ 5,177,777	\$ 1,813,573	\$ 2,504,723	\$ 9,496,073
Interfund receivables	26,791			26,791
Total assets	<u>\$ 5,204,568</u>	<u>\$ 1,813,573</u>	<u>\$ 2,504,723</u>	<u>\$ 9,522,864</u>
<b><u>LIABILITIES</u></b>				
Accounts payable and other liabilities	\$ 1,132,281	\$	\$ 283,878	\$ 1,416,159
Salaries payable withholdings and benefits payable	1,709,275		18,851	1,728,126
Interfund payables			26,791	26,791
Total liabilities	<u>2,841,556</u>		<u>329,520</u>	<u>3,171,076</u>
<b><u>FUND BALANCES</u></b>				
Restricted		1,813,573	2,201,994	4,015,567
Assigned	861,592			861,592
Unassigned	1,501,420		(26,791)	1,474,629
Total fund balances	<u>2,363,012</u>	<u>1,813,573</u>	<u>2,175,203</u>	<u>6,351,788</u>
Total liabilities and fund balances	<u>\$ 5,204,568</u>	<u>\$ 1,813,573</u>	<u>\$ 2,504,723</u>	<u>\$ 9,522,864</u>

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances of governmental funds	\$ 6,351,788
Capital assets used in governmental activities are not financial resources and are not reported as assets in governmental funds. The cost of the assets is \$97,117,835 and the accumulated depreciation is \$47,701,307.	49,416,528
Certain deferred outflows of resources are not reflected on fund basis statements.	13,747,341
Certain deferred inflows of resources are not reflected on fund basis statements.	(22,366,678)
Long-term liabilities, including debt, net pension and OPEB obligations and compensated absences are not due and payable in the current period and are not included in funds.	(64,084,739)
Reporting of liabilities on full accrual basis requires associated interest, be accrued.	(12,900)
Net position of governmental activities	<u>\$ (16,948,660)</u>

See Independent Auditor's Report.

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



**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Year Ended June 30, 2021

	General Fund	SPED Circuit Breaker Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Member town assessments	\$ 27,325,079	\$	\$	\$ 27,325,079
Intergovernmental	11,277,636	1,813,573	2,472,697	15,563,906
Departmental and other	253,813		874,286	1,128,099
Total revenues	38,856,528	1,813,573	3,346,983	44,017,084
<b>Expenditures:</b>				
Administration	981,649			981,649
Instructional services	17,540,064		1,673,701	19,213,765
School services	2,057,365		1,497,643	3,555,008
Operations and maintenance	3,322,050			3,322,050
Employee benefits and other costs	9,755,751			9,755,751
Other programs	2,392,160	1,777,486		4,169,646
Debt service:				
Principal	1,370,000			1,370,000
Interest and other costs	379,500			379,500
Total expenditures	37,798,539	1,777,486	3,171,344	42,747,369
Revenues over expenditures	1,057,989	36,087	175,639	1,269,715
<b>Other financing sources (uses):</b>				
Transfers in	193,319		643,080	836,399
Transfers out	(643,080)	(193,319)		(836,399)
Total other financing sources and (uses)	(449,761)	(193,319)	643,080	
Revenues and other financing sources over expenditures and other financing (uses)	608,228	(157,232)	818,719	1,269,715
Fund balance - beginning of year, restated	1,754,784	1,970,805	1,356,484	5,082,073
Fund balance - end of year	\$ 2,363,012	\$ 1,813,573	\$ 2,175,203	\$ 6,351,788

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For the Year Ended June 30, 2021

Net change in fund balances - total governmental funds: \$ 1,269,715

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Depreciation expense recorded for the fiscal year (2,040,768)

Certain deferred outflows and deferred inflows of resources are recognized on the government-wide financial statements, to be amortized over future periods, and accordingly are not recognized in the fund basis financial statements.

Net change in deferred outflows of resources associated with the OPEB plan	(2,410,389)
Net change in deferred outflows of resources associated with the pension plan	(606,361)
Net change in deferred inflows of resources associated with the OPEB plan	(7,550,391)
Net change in deferred inflows of resources associated with the pension plan	128,028

The issuance and repayment of long term bonds are recorded as other financing sources or uses in the fund financial statements, but have no effect on net position in the government-wide financial statements.

Principal payments on long term debt 1,370,000

Certain liabilities are not funded through the use of current financial resources and, therefore, are not reported in the fund financial statements; however, these liabilities are reported in the government-wide financial statements. The net change in these liabilities is reflected as an expense in the Statement of Activities. Net changes in liabilities is as follows:

Net OPEB liability	9,547,127
Net pension liability	757,554
Capital leases	17,021
Compensated absences	4,000

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Net change in accrued interest	4,100
Change in net position of governmental activities	\$ 489,636

**NOTES TO FINANCIAL STATEMENTS**

## KING PHILIP REGIONAL SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2021

### **NOTE 1. ORGANIZATION AND REPORTING ENTITY**

#### **A. Organization**

The King Philip Regional School District (District), located in Norfolk, Massachusetts, was established in 1954 under Chapter 71 of the Massachusetts General Laws, as amended and supplemented, and an Agreement, as amended, September 2001 among the towns of Norfolk, Plainville, and Wrentham, which as member towns, comprise the District. The District operates the public-school system for member towns from middle school through high school grades (grade levels 7 through 12).

#### **B. Reporting Entity**

The District is governed by a representative school committee comprised of 9 individuals, 3 from each member town. Two are elected members and one is an appointed member. School committee members are elected by the public to oversee and control activities to public school education in those towns.

As required by accounting principles generally accepted in the United States of America (GAAP) and in accordance with the Governmental Accounting Standards Board, the accompanying financial statements present the King Philip Regional School District (the primary government) and its component units. Component units are included in the reporting entity if their operational and financial relationships with the District are significant. Pursuant to these criteria, the District did not identify any component units requiring inclusion in the accompanying financial statements. The District's most significant joint venture is as a member of the Bi-County Education Collaborative (the Collaborative), which is an educational collaborative established under Massachusetts General Laws and section 501(c)(3) of the Internal Revenue Code. The Collaborative is comprised of (18) member school districts which provides individualized educational services to students with significant learning challenges. The Treasurer of the District also serves as Treasurer of the Collaborative. For fiscal year 2021 the District paid the Collaborative approximately \$691,000 for services provided. Additional information can be obtained by contacting the Collaborative directly: Bi-County Collaborative, 397 East Central Street, Franklin, MA 02038. The District belongs to the Norfolk County Retirement Association, Inc., a cost sharing group for retiree pension benefits. See the accompanying notes for additional details.

### **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Basis of Financial Statement Presentation**

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Governmental activities are generally financed through intergovernmental assessments or other non-exchange transactions. The District does not have any activities classified as business-type activities.

#### **Government-wide Statements**

In the government-wide Statement of Net Position, the governmental columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets as well as long-term obligations. The District's net position is reported in three parts—net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. Gross expenses (including depreciation) are reduced on the Statement of Activities by related program revenues, which consist of charges for services and operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs by function are normally covered by general revenue.

Certain costs, such as employee fringe benefits, property and liability insurance, among others are not allocated among the District's functions and are included in employee benefits and other costs expenses in the Statement of Activities. Depreciation is also not allocated among functions and is reported as one amount, in total, on the Statement of Activities.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

#### Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column in the fund financial statements titled Other Governmental Funds. Government Accounting Standards set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District may electively add funds, as major funds, which have specific community focus.

The following governmental fund types may be used by the District. The District does not use proprietary funds.

#### Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of governmental funds:

- Major Funds:
  - i. General fund is the general operating fund of the District. It should be used to account for all financial resources not accounted for or reported in another fund.
  - ii. SPED Circuit Breaker fund is a special revenue fund used to account for reimbursement from the Commonwealth of Massachusetts for special education tuition paid.
- Other Governmental Funds consist of other special revenue, capital project funds, permanent funds and debt service funds that are aggregated and presented in the other governmental fund's column on the governmental fund's financial statements. The following describe the general use of these funds:
  - i. Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

- ii. Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned for expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments. The District accounts for the certain capital asset acquisitions (capital outlay) through the general fund's budgetary process, as well as through certain special revenue funds.
- iii. Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Currently, the District does not utilize a debt service fund.
- iv. Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the governmental programs. Currently, the District does not utilize any permanent funds.

Fiduciary Funds: Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net position and changes in net position and is reported using accrual basis of accounting. Currently the District does not utilize any fiduciary funds. During fiscal year 2021 the District implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. Pursuant to these provisions, scholarship funds and student activity accounts previously reported as fiduciary activities have been reclassified under governmental funds for financial reporting purposes. See additional note disclosures related to change in accounting principle.

#### **B. Measurement Focus and Basis of Accounting**

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

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

#### **C. Fair Value Measurements**

The District measures assets, except for capital assets, and liabilities at fair value according to the hierarchy established by generally accepted accounting principles. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy is based upon valuation inputs, which are assumptions that market participants would use when pricing an asset or a liability, including assumptions about risk. The following are levels considered:

- a. Level 1 inputs are quoted prices in active markets for identical assets or liabilities at the measurement date.

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

- b. Level 2 inputs are directly observable for an asset or a liability (including quoted prices for similar assets or liabilities), as well as inputs that are indirectly observable for the asset or liability.
- c. Level 3 inputs are unobservable for the asset or liability.

#### **D. Cash, Cash Equivalents and Investments**

The District has not adopted formalized deposit and investment policies. The District manages funds pursuant to Massachusetts General Laws. For presentation on the financial statements, "cash" include all demand deposits, and savings accounts. Investments are reported according to the fair value measurement hierarchy established by generally accepted accounting principles. Investments are defined as securities or other assets that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. Certain investments, such as money market investments, 2a-7 like external investment pools are reported at amortized cost. 2a-7 like pools are external investment pools that operate in conformity with the Securities and Exchange Commission's (SEC) Rule 2a-7, as promulgated under the Investment Company Act of 1940, as amended and should be measured at the net value per share provided by the pool.

#### **E. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between governmental funds within governmental activities are eliminated in the Statement of Net Position.

#### **F. Receivables**

Receivables consist of all revenues earned at year-end and not yet received, net of an allowance for uncollectible amounts. Allowances for uncollectible accounts receivable are based upon historical trends. The District considers all of its receivable balances to be collectible and does not report an allowance for uncollectible accounts.

#### **G. Capital Assets**

The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

- Government-wide Statements – In the government-wide financial statements all capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their acquisition value (entry price) at the date of donation. Estimated historical cost was used to value most of the assets acquired prior to June 30, 2002. The District generally defines capital assets, which includes land, building and improvements, and furniture and equipment, as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Prior to July 1, 2002, governmental funds' infrastructure assets were not capitalized. These assets are valued at estimated historical cost. The District has no significant infrastructure which has been capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

- |      |                         |            |
|------|-------------------------|------------|
| i.   | Buildings               | 40 years   |
| ii.  | Building improvements   | 15 years   |
| iii. | Furniture and equipment | 3-10 years |

- Fund Financial Statements - In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

#### H. Inventories

The District currently does not report any inventories for financial reporting purposes. The District reports food and supplies purchased in the food service program as expenditures when purchased, rather than when the food and supplies are consumed. The District has determined any amounts not consumed at year-end to be immaterial to the District's financial statements.

#### I. Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources, as applicable, represent a consumption of assets by the government that is applicable to a future reporting period. These *deferred outflows of resources* have a positive effect on net position and are reported after assets when applicable. Deferred inflows of resources, as applicable, represent the acquisition of assets by the government that is applicable to a future reporting period. These *deferred inflows of resources* have a negative effect on net position and are reported after liabilities when applicable. These amounts are reported in fund and government-wide financial statements based upon the nature of the item.

#### J. Liabilities

Liabilities represent *present obligations* to sacrifice resources for which the government has *little or no discretion to avoid*. The primary focus is on the obligation for the government to perform. The accounting treatment for these obligations depends on whether they are reported in the government-wide or fund financial statements.

Current liabilities are reported in both the fund and government-wide financial statements. Current liabilities represent obligations incurred in the operating cycle for acquisition goods, services, accruals for salaries/wages, vacation accruals, and other obligations due or generally expected to be liquidated within one year from the balance sheet date. Government-wide financial statements also report other current liabilities such as accrued interest, which is reported on a full accrual basis.

Generally, all long-term liabilities are not reported as liabilities in the fund financial statements, but are reported in the government-wide statements. Such obligations consist primarily of such obligations as bonds payable, other postemployment obligations and net pension liabilities.

#### K. Compensated Absences

The District's policies and provisions allow employees to earn varying amounts of vacation pay depending upon the number of years employed and the specific contract of each employee. Vacation pay is granted July 1 of each fiscal year. A maximum of two weeks may be accumulated and carried into the next fiscal year; unused vacation must be used within twelve months. The District has reported the estimated liability in the government-wide financial statements as a current obligation.

#### L. Equity Classifications

Government-wide Statements: In the government-wide financial statements equity is classified as net position and displayed in three components:

- i. Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.



## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

- ii. Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. These assets may be restricted by constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- iii. Unrestricted – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

*Fund Financial Statements:* In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance may be classified in the following components:

- i. Nonspendable fund balance – consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- ii. Restricted fund balance – consists of amounts upon which constraints have been placed on their use either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; (b) imposed by law through constitutional provisions or enabling legislation.
- iii. Committed fund balance – consist of amounts which can only be used for specific purposes pursuant to constraints imposed by the District's highest level of decision-making authority, the District School Committee. Any modification or rescission must also be made by School Committee vote.
- iv. Assigned fund balance – consist of amounts that are constrained by the District's intent to be used for a specific purpose. Intent is expressed by (a) the governing body itself, or (b) a body, or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Amounts are assigned based upon approval by the Superintendent and Director of Finance & Operations through the District's procurement and budgeting processes.
- v. Unassigned fund balance – represents the residual classification for the remaining fund balance. It represents amounts that have not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes.

*Spending Policy:* The District's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. The District does not maintain a minimum fund balance policy. Unassigned General fund balance is maintained in accordance with Massachusetts General Law. Most governmental funds were designated for one purpose at the time of their creation. Therefore, any expenditure made from the fund will be allocated to the applicable fund balance classifications in accordance with the spending policy. The general fund and certain other funds may have more than one purpose.

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

#### **M. Member Town Assessments**

Pursuant to Massachusetts General Law, Chapter 71 of the Acts of 1993, the Education Reform Act, the School District's annual assessments to member towns are divided into the following categories:

##### **Minimum Local Contribution**

The minimum local contribution of member towns for each year is calculated by the Department of Education based upon formulas created by the Education Reform Act. The minimum local contribution is the District's net School spending less state aid (Chapter 70). Net School spending includes the regular operating costs of the School District except those items (other costs) specifically excluded by law (transportation, capital costs, debt, and other extraordinary costs).

##### **Other School Spending**

The assessments for other School spending include other costs and those regular operating costs above the minimum local contribution. These amounts are apportioned to the member towns based on their respective pupil enrollments in the regional district schools on October 1 of the preceding year.

Amounts assessed to member towns must be paid to the District in equal quarterly installments due no later than the first day of April, June, September and December.

#### **N. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of both the Massachusetts Teachers Retirement System and Norfolk County 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 benefit terms. Investments are reported at fair value. Other amounts are generally actuarially determined and can be considered level 3 inputs for reporting purposes. See the additional accompanying note disclosures regarding pension plans.

#### **O. Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Other Postemployment Benefits Plan (the Plan) and additions to/ deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. Total OPEB liability, fiduciary net position, the net OPEB liability and deferred outflows/(inflows) of resources are based on calculations as of the valuation date. Other amounts are generally actuarially determined and can be considered level 3 inputs for reporting purposes. The District has not established an irrevocable trust as of June 30, 2021. See the additional accompanying note disclosures regarding other postemployment benefit plans.

#### **P. Use of Estimates**

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

## **KING PHILIP REGIONAL SCHOOL DISTRICT**

### **Notes to Financial Statements**

June 30, 2021

#### **Q. Total Columns**

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

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

#### **NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### **A. Budget Process**

The Regional School Committee annually determines the amount to be raised (after deducting the amount of anticipated revenues the District expects to receive) to maintain and operate the District during the next fiscal year and apportions the amount among the member towns in accordance with the terms of the District agreement. The amounts apportioned to each town are certified by the District Treasurer to the Treasurer of each member town. Each town acts on the amounts so certified at the towns' next annual town meeting. Changes between functions in the original appropriation are voted by the School Committee. Supplemental appropriations are acted upon through Special Town Meetings of the member towns. Pursuant to MGL, the District's unassigned fund balance may not exceed 5 percent of the succeeding year's budget. Any excess must be utilized to reduce the member towns' assessments.

Budgets for grants and certain revenues from revolving funds accounted for in special revenue funds are not required to be prepared under the General Laws of Massachusetts. Accordingly, a comparison of actual to budgeted results of operations for the special revenue funds is not presented in the accompanying supplementary information. Budgets for various special revenue funds utilized to account for specific grant programs are established in accordance with the requirements of the Commonwealth or other grantor agencies.

Operating costs of the District are apportioned to the member towns according to the Region Agreement based on their respective pupil enrollments in the District as of October 1 of the preceding year. Massachusetts General Law, Chapter 70, as amended by the Education Reform Act of 1993, provides for a minimum amount of spending for local and regional school districts. This net school-spending requirement is made up of the minimum local contribution and Chapter 70 state aid. The Commonwealth computed the fiscal year 2021 minimum local contributions and net school spending requirements for the District as \$18,216,801 and \$25,809,781 respectively. The District appropriated enough funds in fiscal 2021 to meet the net school spending requirements.

Minimum local contributions represent the minimum that must be contributed to support the net school spending of the District. Eligible net school spending costs include all spending of the District except transportation, debt service, and capital costs.

##### **B. Fund Equities**

Operations of the various District funds for fiscal year 2021 were funded in accordance with the General Laws of Massachusetts. The District classifies fund equity (fund balance) in the fund financial statements as either nonspendable, restricted, committed, or assigned for specific purposes. As of June 30, 2021, the classification of the District's fund balances can be detailed as follows:

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

	General Fund	SPED Circuit Breaker Fund	Other Governmental Funds
<b>Restricted:</b>			
Instructional	\$	\$	\$ 703,407
School services			1,416,828
Other programs		1,813,573	
Capital outlay			81,759
Subtotal:		1,813,573	2,201,994
<b>Assigned:</b>			
Other	861,592		
Subtotal:	861,592		
<b>Unassigned:</b>	1,501,420		(26,791)
<b>Total governmental fund balance:</b>	<u>\$ 2,363,012</u>	<u>\$ 1,813,573</u>	<u>\$ 2,175,203</u>

### C. Restricted Net Position

Restricted net position on the government-wide statement consists of the following:

Revolving and other funds	\$	2,201,994
SPED circuit breaker funds		1,813,573
Capital outlay		81,759
Total restricted net position	<u>\$</u>	<u>4,015,567</u>

### NOTE 4. CASH AND INVESTMENTS

Massachusetts General Laws, Chapter 44, Section 54 and 55, place certain limitations on cash deposits and investments available to the District. Authorized deposits include demand deposits, term deposits, and certificates of deposit in trust companies, national banks, savings banks, and certain other financial institutions. Cash deposits are reported at carrying amount, which reasonably approximates fair value. As of June 30, 2021, the District maintained no investments.

The District maintains deposits in authorized financial institutions. In the case of deposits, custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned. The District does not have a formal deposit policy for custodial credit risk. On June 30, 2021, deposits totaled \$10.2 million and had a carrying amount of \$9.5 million. The difference between deposit amounts and carrying amounts represent outstanding checks, interbank transfers, and other reconciling items. The District's \$10.2 million of deposits were covered by depository insurance on June 30, 2021.

The District does not maintain policies which address established criteria for the following risks defined by *Government Accounting Standards Board's* Statements.

- Custodial credit risk for investments is the risk that, in the event of the failure of the counter party to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.
- Interest rate risk is the risk that changes in market interest rates that will adversely affect the fair market value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair market value to changes in market interest rates.
- Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Credit risk is measured by the assignment of a rating by a nationally recognized statistical rating organization.

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

- Concentration of credit risk -- The risk of loss attributed to the magnitude of a government's investment in a single issuer.
- Foreign currency risk -- The risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit.

### NOTE 5. RECEIVABLES

At June 30, 2021, the District did not report any receivables.

### NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning			Ending
	Balances	Increases	Decreases	Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land and land improvements	\$ 887,611	\$	\$	\$ 887,611
subtotal	887,611			887,611
Capital assets being depreciated:				
Buildings and improvements	88,355,231			88,355,231
Furniture and equipment	7,874,993			7,874,993
subtotal	96,230,224			96,230,224
Less: accumulated depreciation:				
Land improvements	199,714	44,381		244,095
Buildings and improvements	37,718,088	1,981,969		39,700,057
Furniture and equipment	7,742,737	14,418		7,757,155
subtotal	45,660,539	2,040,768		47,701,307
Governmental activities capital assets, net	\$ 51,457,296	\$ (2,040,768)	\$	\$ 49,416,528

Depreciation expense of \$2,040,768 was not allocated to the District's governmental functions. It has been reported in total as a separate line on the Statement of Activities.

### NOTE 7. LIABILITIES

Current liabilities reported as accounts payable and other current liabilities of approximately \$1.2 million primarily represent obligations not paid until the subsequent fiscal year. Salaries, withholdings, and benefits payable of \$1.7 million consist primarily of payroll incurred as of year-end to be paid over the subsequent summer months of \$1.3 million and aggregate withholdings of \$456,000. See Note 11, for details associated of the long-term liabilities of the District.

### NOTE 8. INTERFUND BALANCES AND ACTIVITY

The General fund was owed \$26,791 on June 30, 2021 for deficit spending.

Interfund transfers for the fiscal year ended June 30, 2021 consisted of the following:

	General	SPED	Other
Purpose	Fund	Circuit Breaker	Governmental
	Fund	Fund	Funds
Amounts appropriated for athletics and music	\$ (493,080)	\$	\$ 493,080
Transfer to school lunch	(150,000)		150,000
Transfer excess circuit breaker funds	193,319	(193,319)	
Net transfers	\$ (449,761)	\$ (193,319)	\$ 643,080

**KING PHILIP REGIONAL SCHOOL DISTRICT**

Notes to Financial Statements

June 30, 2021

**NOTE 9. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

The District reports the following deferred outflows of resources and deferred inflows of resources associated with its governmental activities as of June 30, 2021. Additional information regarding the District's pension plan and other postemployment benefit plan can be found in the accompanying notes.

**Deferred Outflows of Resources:**

**Associated with other postemployment plan:**

Assumption changes	\$ 12,942,071
subtotal	12,942,071

**Associated with pension plan:**

Difference between expected and actual experience	\$ 259,325
Difference between projected and actual investment earnings	513,144
Assumption changes	22,995
Changes in proportion and differences between employer contributions and proportionate share of contributions	9,806
subtotal	805,270
<b>Governmental activities - total deferred outflows</b>	<b>\$ 13,747,341</b>

**Deferred Inflows of Resources:**

**Associated with other postemployment benefit plan:**

Experience gain	\$ 15,128,360
Assumption changes	5,995,327
subtotal	21,123,687

**Associated with pension plan:**

Difference between projected and actual investment earnings	960,256
Changes in proportion and differences between employer contributions and proportionate share of contributions	282,735
subtotal	1,242,991
<b>Governmental activities - total deferred inflows</b>	<b>\$ 22,366,678</b>

**NOTE 10. TEMPORARY BORROWINGS**

Under state law and by authorization of the School Committee, the District is authorized to borrow on a temporary (short-term) basis to fund the following:

- Operating expenses prior to obtaining member town assessments, state aid and other revenues through the issuance of revenue anticipation notes (RANs).
- Capital project costs incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANs),
- Federal and state aided capital projects and other program expenditures prior to receiving reimbursement through issuance of federal and state aid anticipation notes (FANs and SANs).

Temporary loans are general obligations of the District and carry maturity dates that are limited by statute and the outstanding balances are reported in the funds which utilized the loans. Interest expenditures for temporary borrowings are accounted for in the General Fund.

The District did not have any temporary borrowings for the year ended June 30, 2021. There were no temporary borrowings at the beginning of the year or incurred during the year.

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

### NOTE 11. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations for the year ended June 30, 2021:

<b>Governmental activities:</b>	<b>Beginning Balances</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balances</b>	<b>Current Portion</b>
General obligation bonds, refunding, dtd 10/1/2015, 3.0%-5.0%, due 6/15/2026	\$ 6,835,000	\$	\$ (1,150,000)	\$ 5,685,000	\$ 1,370,000
General obligation bonds, refunding, dtd 10/1/2015, 3.75%-4.0%, due 6/15/2026	1,330,000		(220,000)	1,110,000	
Total long-term debt	8,165,000		(1,370,000)	6,795,000	1,370,000
Net compensated absences	92,000		(4,000)	88,000	88,000
Capital leases	43,777		(17,021)	26,756	13,892
Net other postemployment benefits liability	61,592,091		(9,547,127)	52,044,964	
Net pension liability	5,887,573		(757,554)	5,130,019	
Total governmental activities	<u>\$ 75,780,441</u>	<u>\$</u>	<u>\$ (11,695,702)</u>	<u>\$ 64,084,739</u>	<u>\$ 1,471,892</u>

### Future debt service & debt authorizations

The annual requirements to amortize all general obligation bonds and loans outstanding on June 30, 2021, including interest, are as follows:

<b>Year ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 1,370,000	\$ 311,000	\$ 1,681,000
2023	1,365,000	253,625	1,618,625
2024	1,360,000	174,500	1,534,500
2025	1,355,000	106,750	1,461,750
2026	1,345,000	39,250	1,384,250
Total	<u>\$ 6,795,000</u>	<u>\$ 885,125</u>	<u>\$ 7,680,125</u>

The District had no outstanding debt authorizations outstanding on June 30, 2021.

### Lease obligations

- **Operating leases:** The District has entered certain operating leases for computers and copiers. Payments are made on a quarterly basis. The District has determined these leases to be immaterial to the financial statements.
- **Capital leases – Direct Financings:** In accordance with Massachusetts General Laws, the District may enter into lease agreements subject to annual appropriation. The District's capital lease obligations on June 30, 2021 (as summarized above) associated with a truck (cost of \$44,000 and accumulated depreciation of \$35,200) and a tractor (cost of \$39,000 and accumulated depreciation of \$11,700) is as follows:

<b>Description</b>	<b>Beginning Balances</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balances</b>	<b>Current Portion</b>
Ally Bank, truck, payment \$766/month, term 60 months, expiring FY2022, total \$39,016	\$ 15,265	\$	\$ (9,197)	\$ 6,068	\$ 6,068
Kubota Leasing, tractor, payment \$652/month, term 60 months, expiring FY2024, total \$39,122	28,512		(7,824)	20,688	7,824
Total capital leases - direct borrowing/financing	<u>\$ 43,777</u>	<u>\$</u>	<u>\$ (17,021)</u>	<u>\$ 26,756</u>	<u>\$ 13,892</u>

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

### Future capital lease payments

The future annual principal and interest payments associated with these leases are as follows:

<u>Year ending June 30</u>	<u>Payment</u>
2022	\$ 13,893
2023	7,824
2024	5,039
Total	<u>\$ 26,756</u>

### **A. Retirement Plan**

#### **1. Norfolk County Contributory Retirement System**

##### Plan Description

The Norfolk County Contributory Retirement System (the System/Plan) is a multiple-employer, cost sharing, contributory defined benefit pension plan covering all employees of the governmental member units deemed eligible by the Norfolk County Retirement Board (the Board), except for school department employees who serve in a teaching capacity. The pensions for such school employees are administered by the Commonwealth of Massachusetts' Teachers Retirement System (MTRS). Membership in the Plan is mandatory immediately upon the commencement of employment for all non-teaching permanent, full time employees. As of December 31, 2020, the System had 41 participating employers.

The System is a member of the Massachusetts Contributory Retirement System and is governed by Chapter 32 of the Massachusetts General Laws (MGL). The Public Employee Retirement Administration Commission (PERAC) is the state agency responsible for oversight of the Commonwealth's public retirement systems. The System is governed by a five-member Board who establish the policies under which the System operates. The day-to-day operations of the System are managed by the Executive Director.

The System issues an audited financial statement for the year ended December 31, 2019, which may be obtained via the System's website at [www.norfolkcountyretirement.org](http://www.norfolkcountyretirement.org), or by contacting the System directly at: Norfolk County Contributory Retirement System, 480 Neponset Street, Building #15, Canton, MA 02021.

##### Benefits Provided

The System 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 public employee retirement systems (PERS). Those 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, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether consecutive or not) preceding retirement. Benefit payments are based upon a member's age, length of credible service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

##### Contributions

There are three classes of membership in the retirement system: Group 1, Group 2 and Group 4. Group 1 consists of general employees which includes clerical and administrative positions. Group 2 consists of positions that have been specified as hazardous. Lastly, Group 4 consists of police officers, firefighters and other hazardous positions.



# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon completion of 20 years of service or upon reaching the age of 55 with 10 years of service if hired after 1978 and if classified in Group 1 or Group 2. A person who became a member on or after April 2, 2012 is eligible for a superannuation retirement allowance upon reaching the age of 60 with 10 years of service if in Group 1, 55 years of age with 10 years of service if in Group 2, and 55 years of age if hired prior to 1978 or if classified in Group 4. Normal retirement for most employees occurs at age 65 (except for certain hazardous duty and public safety positions, whose normal retirement is at age 55).

A retirement allowance consists of two parts: an annuity and a pension. A member's accumulated total deductions and the interest they generate constitute the annuity. The differential between the total retirement benefit and the annuity is the pension. The average retirement benefits are approximately 80-85% pension and 15-20% annuity.

Active members contribute between 5% and 9% of their gross regular compensation. Members joining the System after January 1, 1979 must contribute an additional 2% on regular compensation earned at a rate in excess of \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. These deductions are deposited in the Annuity Savings Fund and earn interest at a rate determined by the PERAC actuary. When a member's retirement becomes effective, his/her deductions and related interest are transferred to the Annuity Reserve Fund. The pension portion of any retirement benefit is paid from the Pension Fund of the System.

Governmental employers are required to pay an annual appropriation established by PERAC. The total appropriation includes the amount to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and an additional appropriation in accordance with adopted early retirement incentive programs. The total appropriations are payable July 1 and January 1. Employers may choose to pay the entire appropriation in July at a discount rate of approximately 2%. The pension fund appropriations are allocated among employers based on covered payroll.

### Pension Liabilities, Expenses, and Deferred Outflows of Resources Related to Pensions

The collective net pension liability of the Norfolk County Retirement System and the District's proportionate share was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020 (measurement date). The following table illustrates the Plan's net pension liability and the proportionate share associated with the District.

Total pension liability	\$ 1,711,518,701
Less:	
Plan fiduciary net position	<u>1,200,764,127</u>
Net pension liability	<u>\$ 510,754,574</u>
Plan fiduciary net position as a percentage of total pension liability	70.2%
Total Plan pension expense	\$ 68,823,068
Total Plan pension revenue from nonemployer entities	\$ 4,146,800
District's covered payroll	\$ 3,438,213
The District's percentage share of net pension liability	1.0044%
District's proportionate share of net pension liability of net pension liability	\$ 5,130,019
District's proportionate share, of pension expense	\$ 566,893
District's proportionate share nonemployer revenue	\$ 41,650
District's statutory contribution	\$ 804,463

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

The System's pension expense is based on the January 1, 2020 valuation. The difference between expected and actual experience and the effect of assumption changes are amortized over the average expected remaining service lives of active and inactive members. The difference between projected and actual investment earnings is amortized over 5 years. As previously detailed (Note 9), on December 31, 2020 the District's proportionate share of collective deferred outflows of resources and deferred inflows of resources were \$805,270 and \$1,242,991, respectively. The net effect of these is to be recognized in future pension expense in future years as follows:

Year	Net Amortization
2022	\$ (80,601)
2023	(19,212)
2024	(256,140)
2025	(81,768)
Total	<u>\$ (437,721)</u>

### Actuarial Assumptions and methods

Valuation date:	January 1, 2020
Actuarial cost method:	Entry Age Normal Cost Method
Asset valuation method:	Market value
Investment rate of return:	7.15%
Projected salary increases:	3.5-5.5%
Inflation:	4.0%
Cost of living increases:	3.0% of first \$18,000 of retirement income.
Mortality:	The RP-2014 Blue Collar Mortality Table adjusted with MP-2014

### Long term Expected Rate of Return

The long term expected rate of return on 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 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 as follows:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Domestic Equity	30.5%	6.6%
International Equities	15.5%	8.0%
Fixed Income	20.5%	3.8%
Real Estate	9.5%	8.2%
Private Equity	10.0%	9.9%
Hedge Funds	11.5%	7.2%
Real Assets	2.5%	8.2%
Total	<u>100.0%</u>	

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

The System's policy regarding allocation of invested Plan assets is established and may be amended by the Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the Plan. The annual money-weighted rate of return on investments, net of investment expense was – 11.93%% for the year ended December 31, 2020.

### Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that Plan member contributions will be made at the current contribution rates and that contributions will be made at rates contractually required rates, actuarially determined. Under Chapter 32 of MGL, employers are required to make the necessary contributions such that the Plan reaches full funding status by the year 2040. Based on those assumptions, the 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 Plan investments was applied to all period of projected benefit payments to determine the total pension liability.

### Sensitivity Analysis of the Net Pension Liability to Changes in Discount Rate

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the Plan's and the District's proportionate share of the collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower (6.75%) or one-percentage-point higher (8.75%) than the current discount rate (7.75%) on December 31, 2020.

	1% Decrease 6.75%	Current Discount Rate 7.75%	1% Increase 8.75%
System's net pension liability	\$ 687,611,099	\$ 510,754,574	\$ 357,870,076
District's proportionate share	\$ 6,906,366	\$ 5,130,019	\$ 3,594,447

## **2. Special Funding Situation – Massachusetts Teachers Retirement System (MTRS)**

### Plan Description

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributing entity and is responsible for all contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaborative and Quincy College. The MTRS is part of the Commonwealth's reporting entity and does not issue a stand-alone audited financial report. Financial information of the MTRS' Pension Trust fund financial statements are contained in the Commonwealth's Annual Comprehensive Financial Report (ACFR). The Commonwealth's ACFR may be obtained by contacting the Comptroller's office directly at One Ashburton Place #919, Boston, MA 02108 or by visiting <http://www.mass.gov/comptroller/publications-and-reports/financial-reports/>.

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.

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

The Commonwealth is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers. Therefore, these employers, including the District, are in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributing entity in MTRS. Since the District does not contribute directly to MTRS, there is no net pension liability to recognize. However, the District is required to disclose the portion of the nonemployer contributing entities' (the Commonwealth) share of the collective net pension liability that is associated with the District. In addition, the District must recognize its portion of the collective pension expense as both a revenue and pension expense.

#### 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 public employee retirement systems (PERS). Those 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 based on 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 credible 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.

#### Contributions

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 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of \$30,000

In Addition, members who join the System on or after April 2, 2012 will have their withholding rate reduced to 8% after achieving 30 years of creditable service.

Contributions are provided by the Commonwealth on behalf of the District based upon actuarially determined amounts. The annuity portion of the MTRS retirement is funded by employees, through contribution of a percentage of their compensation as indicated above.

#### Pension Liabilities and Expenses Related to Pensions

The collective net pension liability of the MTRS was determined by an actuarial valuation as of January 1, 2020 rolled forward to June 30, 2020 (measurement date). The following table illustrates the Plan's net pension liability and the Commonwealth's proportionate share associated with the District.

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

Total pension liability	\$ 57,862,841,000
Less:	
Plan fiduciary net position	29,317,997,000
Net pension liability	<u>\$ 28,544,844,000</u>

Plan fiduciary net position as a percentage of total pension liability	50.67%
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Commonwealth's proportionate share related to the District	\$ 52,577,438
District's covered payroll (approximate)	\$ 13,900,000
The District's percentage share of net pension liability	0.18%

Plan's total collective pension expense	\$ 3,525,697,181
District's proportionate share of pension expense	\$ 6,494,067
Total nonemployer contributions	\$ 1,553,433,000
Contributions on behalf of the District	\$ 2,861,306
Contributions as a percentage of covered payroll	20.58%

The Commonwealth's actual contribution on behalf of the District was \$2.9 million which has been included on the statement of revenues, expense, and fund balance under intergovernmental revenue and employee benefits and other costs. In the Statement of Activities, the portion of pension expense attributed to the District is \$6.5 million which has been reported as Program Revenue Operating Grant and Contributions and employee benefits and other costs. As the net pension liability is a special funding situation, and the District does not contribute to MTRS, the District does not book a liability in the Statement of Net Position.

### Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of January 1, 2019 rolled forward to June 30, 2020. This valuation used the following assumptions:

1. (a) 7.15% investment rate of return (b) 3.50% interest rate credited to the annuity savings fund, and (c) 3.00% cost of living increase on the first \$13,000 per year.
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 Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).
  - Post-retirement – reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).
  - Disability – assumed to be in accordance with the Pub-2010 Teachers Retirees mortality table (headcount weighted projected generationally with Scale MP-2018 (gender distinct).
4. Experience study was performed as follows:
  - Dated July 21, 2014 and encompasses the period of January 1, 2006 to December 31, 2011, updated to reflect post-retirement mortality through January 1, 2017.

**KING PHILIP REGIONAL SCHOOL DISTRICT**

## Notes to Financial Statements

June 30, 2021

The current actuarial valuation hasn't accounted for the pandemic crisis and potential ramification to health costs and the national economic climate.

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 rates are combined to produce the long-term expected rate of return by weighing 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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
Global Equity	39.0%	4.8%
Core Fixed Income	15.0%	0.7%
Private Equity	13.0%	8.2%
Portfolio Completion Strategies	11.0%	3.2%
Real Estate	10.0%	3.5%
Value Added Fixed Income	8.0%	4.2%
Timberland/Natural Resources	4.0%	4.1%
Total	100.0%	

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis of the Net Pension Liability to Changes in the Discount Rate

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower (6.15%) or one-percentage-point higher (8.15%) than the current discount rate (7.15%) on June 30, 2020:

	<u>1% Decrease 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>1% Increase 8.15%</u>
MTRS -Total net pension liability	\$ 35,411,955,000	\$ 28,544,844,000	\$ 22,908,510,000
Proportionate share associated with the District	\$ 65,226,136	\$ 52,577,438	\$ 42,195,738

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

#### **B. Compensated Absences**

Certain employees earn vacation and sick leave as they provide services. The cost of vacation and sick leave benefits is recorded as an expenditure of the applicable fund when incurred. Vacation and sick pay accumulate for various groups of employees based upon personnel by-laws and their respective collective bargaining agreements. Accumulated unused vacation up to a maximum of two weeks may be carried into the next year upon approval but must be used within twelve months. This estimated liability of \$88,000 has been reported in the government-wide financial statements as a current liability.

#### **C. Other Postemployment Benefits**

##### Plan Description

The District administers a single employer defined benefit plan which provides post-retirement healthcare and life insurance benefits to employees who retire from the District in either the Massachusetts Teachers Retirement System or Norfolk County Retirement System and be at least 55 years of age. The District offers participants the following plans: Harvard Pilgrim HMO, Harvard Pilgrim PPO, Medicare Enhanced Plan.

The Plan accounts for approximately 368 participants comprised of 225 actives and 136 retirees and beneficiaries receiving benefits. These benefits are provided for and amended under various provisions of Massachusetts General Law, terms of collective bargaining agreements and District ordinances. The Plan has a separately issued actuarial report which may be obtained from the District. The District has not established an irrevocable trust fund to account for the Plan. Accordingly, the Plan does not maintain separate financial statements. The District has not adopted a specific funding policy in accordance with the actuarial valuation, an actuarial determined contribution is not determined.

##### Funding Policy and Contributions

Retirees prior to July 1, 2008, the District pays approximately 75% of the premium cost for all plans, with the retiree paying the remaining portion. Retirees after July 1, 2008, the District pays approximately the following percentages on a "pay-as-you-go" financing requirements with the retiree paying the remaining portion.

- 0 to 5 years of service - The District does not contribute.
- 5 to fewer than 10 years - 50% of the premium.
- 10 to fewer than 20 years - 60% of the premium.
- 20 or more years - 75% of the premium.

##### GASB Statement #75

In accordance with GASB 75, the District (the employer) recognizes a net OPEB liability measured as the portion of the actuarial present value of the projected benefit payments that is attributable to past periods of employee service, net of the OPEB plan's fiduciary net position. Additional information associated with the actuarial valuation report can be obtained by contacting the District directly. Required supplementary information has been presented for the District pursuant to provisions of GASB Statement #75.

##### Changes in the Net OPEB Liability:

Since the District has not established an irrevocable trust fund, the Total OPEB liability represents the Net OPEB liability on June 30, 2021.

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

	2021
<b>Changes in Total OPEB Liability</b>	
<b>Total OPEB Liability - beginning</b>	\$ 61,592,091
<i>Changes for the year:</i>	
Service cost	2,043,120
Interest	1,129,376
Differences between expected and actual experience	(5,991,247)
Changes in assumptions and other inputs	(5,429,196)
Benefit payments	(1,299,180)
Net changes	(9,547,127)
<b>Total OPEB Liability - ending</b>	<u>\$ 52,044,964</u>

### Actuarial Methods and Assumptions

Projections of the benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between employer and plan members to that point. The values represent a closed group and do not reflect new entrants after the census collection date. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Significant actuarial assumptions used in the valuation are as follows:

- Actuarial Cost Method: Entry Age Normal

- Mortality:

#### Current valuation:

RPH-2014 Headcount-weighted Fully Generational Mortality Table with projection scale MP-2020.

#### Prior valuation:

RP-2014 Fully Generational Mortality Table with projection scale MP-2108.

- Discount rate:

#### Current discount rate:

2.16%. The discount rate was based on the Bond Buyer's 20 Bond Index.

#### Prior discount rate:

2.21%. The discount rate was based on the Bond Buyer's 20 Bond Index.

- Health care trend rates:

Year	current valuation		Previous
	Non-Medicare Eligible	Medicare Eligible	
2020	7.0%	5.0%	7.0%
2021	6.5%	5.0%	6.5%
2022	6.0%	5.0%	6.0%
2023	5.5%	5.0%	5.5%
2024+	5.0%	5.0%	5.0%

- Participant rate: It was assumed that the percentages of current active school employees covered under the District's plans on the day before retirement who elect to continue coverage upon retirement at 90% and 75% for health insurance and life insurance, respectively.



# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

June 30, 2021

- Percent married: It was assumed that 65% of the male and 50% of the female employees who elect retiree health care coverage for themselves would also elect coverage for their spouse upon retirement. It was assumed that husbands would be three years older than their wives.
- Payroll growth rate: 2.50% annually
- Participant salary increases: 3.50% annually

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

As detailed in Note 9, the District had aggregate deferred outflows of resources and aggregate deferred inflows of resources associated with the OPEB plan of \$12,942,071 and \$21,123,687 respectively. These deferred outflows and deferred inflows are to be amortized over subsequent years as a component of OPEB expense. The following tables illustrate OPEB expense for the current year and the future amortization of the net deferred outflows and deferred inflows of resources.

OPEB Expense	
Service cost	\$ 2,043,120
Interest	1,129,376
Recognition of deferred outflows/inflows of resources	(1,459,663)
OPEB expense	<u>\$ 1,712,833</u>

The future remaining future amortization of the net deferred outflows and inflows as follows:

Year Ended June 30,	Amount
2022	\$ (1,459,663)
2023	(1,459,663)
2024	(1,459,663)
2025	(1,195,172)
2026	(684,596)
Thereafter	(1,922,859)
Net	<u>\$ (8,181,616)</u>

### Discount Rate

The discount rate used to measure the total OPEB liability was 2.16% as of June 30, 2021 (previously 2.21%).

### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (1.16%) or one-percentage-point higher (3.16%) than the current discount rate (2.16%) on June 30, 2021:

	1% Decrease	Current	1% Increase
	1.16%	Discount Rate	3.16%
		2.16%	
Total OPEB liability as of June 30, 2021	\$ 62,711,127	\$ 52,044,964	\$ 43,740,188

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage-point lower (6.0% decreasing to 4.0%) and one-percentage-point higher (8.0% decreasing to 6.00%) than the current healthcare cost trend rates (7.0% decreasing to 5.00%) on June 30, 2021:

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Financial Statements

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	1% Decrease (6.0% decreasing to 4.0%)	Current Trend Rate (7.0% decreasing to 5.0%)	1% Increase (8.0% decreasing to 6.0%)
Total OPEB liability as of June 30, 2021	\$ 42,484,376	\$ 52,044,964	\$ 64,983,318

### **NOTE 12. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions, injuries to employees and natural disasters. The District carries commercial insurance for all risk, including health insurance. During fiscal year 2021, the District paid approximately \$4.1 million and \$1.2 million for health insurance premiums for active and retired employees respectively on a pay-as-you go basis.

### **NOTE 13. COMMITMENTS AND CONTINGENCIES**

#### Lawsuits

Management doesn't believe the District is subject to any claims which may result in material losses to the District as of the date of the financial statements.

#### Contractual obligations

The District maintains ongoing contracts with vendors for various services including transportation of students.

#### Federal and state assistance

The District has received significant financial assistance from Federal and State governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies, principally the federal and state government. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the District believes such disallowance, if any, would be immaterial.

#### COVID-19 pandemic

The ongoing pandemic and the unpredictable nature thereof, has resulted in uncertainties regarding ongoing guidelines, restrictions, and economic impact. While the District, like many municipal entities, has received significant grant funding through state and federal programs during the fiscal year and subsequent, any additional impacts to the District in relation to the ongoing pandemic cannot be determined.

### **NOTE 14. IMPLEMENTATION OF NEW ACCOUNTING STANDARD**

During fiscal year 2021, the District implemented the provisions of GASB Statement #84, *Fiduciary Activities*. Pursuant to this accounting change, scholarship funds and student activity accounts have been reclassified from fiduciary activities to other governmental funds, restricted for the sole use of students. These amounts have been classified in school services functional classifications in the accompanying financial statements. The following table illustrates the restated beginning net position/fund balances on July 1, 2020.

	Governmental Activities	Other Governmental Funds	Private Purpose Trust Funds
Net position/fund balance, reported, June 30, 2020	\$ (17,774,602)	\$ 1,020,178	\$ 95,534
Implementation GASB Statement #84:			
Scholarship funds	95,534	95,534	(95,534)
Student activity accounts	240,772	240,772	
subtotal	336,306	336,306	(95,534)
Net position/fund balance, restated, July 1, 2020	<u>\$ (17,438,296)</u>	<u>\$ 1,356,484</u>	<u>\$</u>

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

#### **NOTE 15. GASB PRONOUNCEMENTS**

The following are pronouncements issued by the Governmental Accounting Standards Board (GASB), which are applicable to the District's financial statements.

##### **Current pronouncements**

The GASB issued Statement No. 84, *Fiduciary Activities*, which is required to be implemented in fiscal year 2021, as amended by GASB Statement No. 95. This pronouncement establishes criteria for identifying fiduciary activities and its objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The District implemented the pronouncement as applicable.

The GASB issued Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61*, which is required to be implemented in fiscal year 2021, as amended by GASB Statement No. 95. This pronouncement improves the consistency and comparability of reporting a government's majority interest in a legally separate organization and improves the relevance of financial statement reporting for certain component units. The pronouncement had no effect upon the District during the current year.

##### **Future pronouncements**

The GASB issued Statement No. 87, *Leases*, which is required to be implemented in fiscal year 2022, as amended by GASB Statement No. 95. This pronouncement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The District expects to implement the pronouncement as applicable.

The GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, which is required to be implemented in fiscal year 2022, as amended by GASB Statement No. 95. This pronouncement improves financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. Additionally, it will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period. The District will evaluate the applicability of this pronouncement upon implementation.

The GASB issued Statement No. 91, *Conduit Debt Obligations*, which is required to be implemented in fiscal year 2023, as amended by GASB Statement No. 95. This pronouncement improves financial reporting by providing a single method of reporting conduit debt obligations by issuers and eliminating diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The District will evaluate the applicability of this pronouncement upon implementation.

The GASB issued Statement No. 92, *Omnibus 2020*, which is generally required to be implemented in fiscal year 2023, as amended by GASB Statement No. 95. This pronouncement addresses a variety of topics and includes specific provisions of previously issued pronouncements. The District will evaluate the applicability of this pronouncement upon implementation.

The GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*, which is generally required to be implemented in fiscal year 2022 or thereafter, as amended by GASB Statement No. 95. This pronouncement addresses the accounting and reporting implications resulting from interbank offered rates (IBOR). The District will evaluate the applicability of this pronouncement upon implementation.

The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is generally required to be implemented in fiscal year 2023. This pronouncement addresses the accounting and reporting of arrangements in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in an exchange or an exchange-like transaction. The District will evaluate the applicability of this pronouncement upon implementation.

## KING PHILIP REGIONAL SCHOOL DISTRICT

### Notes to Financial Statements

June 30, 2021

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which is generally required to be implemented in fiscal year 2023. This pronouncement addresses the accounting and financial reporting for subscription-based information technology arrangements for government end users. The District will evaluate the applicability of this pronouncement upon implementation.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. This pronouncement improves the financial reporting of defined contribution pension plans, defined contribution OPEB plans, and employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements will also enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. The requirements of this Statement that are related to the accounting and financial reporting of Section 457 plans are generally required to be implemented in fiscal year 2022. The District will evaluate the applicability of the pronouncement upon implementation.

#### **NOTE 16. SUBSEQUENT EVENTS**

The District has evaluated all subsequent events through June 24, 2022, the date the financial statements were available to be issued.

\*\*\*\*\*

**REQUIRED SUPPLEMENTARY INFORMATION**

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
**Required Supplementary Information**  
**Schedule of the District's Pension Plan Contributions**  
**Last 10 Fiscal Years**  
**[unaudited]**

**Norfolk County Retirement System**

The Norfolk County Retirement System (the System) is a multiple-employer, cost-sharing, contributory defined benefit pension plan covering all eligible employees of the governmental member units deemed eligible by the Norfolk County Retirement Board (the Board), with except for school department employees who serve in a teaching capacity. Based upon the actuarial valuations of the System, as of December 31, the following is presented:

	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability	1.0044%	1.0028%	1.0978%	1.0956%	1.1187%	1.1868%	1.1510%
System's proportionate share of the net pension liability associated with the District	\$ 5,130,019	\$ 5,887,573	\$ 7,146,024	\$ 6,058,716	\$ 5,839,867	\$ 6,076,803	\$ 6,706,370
District's covered payroll (approximate)	\$3.4 million	\$3.3 million	\$3.1 million	\$3.1 million	\$3.4 million	\$3.1 million	\$3.5 million
District's proportionate share of the net pension liability as a percentage of its covered payroll	149.21%	177.20%	229.19%	201.12%	174.03%	198.04%	191.10%
Plan fiduciary net position as a percentage of the total pension liability	70.16%	64.58%	58.35%	63.52%	61.56%	58.55%	60.12%
Actuarially determined contribution	\$ 804,463	\$ 751,063	\$ 768,014	\$ 701,268	\$ 714,759	\$ 587,229	\$ 596,825
Contributions in relation to the actuarial determined contribution	(804,463)	(751,063)	(768,014)	(701,268)	(714,759)	(587,229)	(596,825)
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$
District contributions as a percentage of covered payroll	23.40%	22.61%	24.63%	23.28%	21.30%	19.14%	17.01%
Discount Rate:	7.75%	7.75%	7.75%	7.75%	8.00%	8.00%	8.25%

**Notes to Schedule:**

**Changes of Assumptions:**

Effective December 31, 2018:

- The RP-2014 Blue Collar Mortality Table adjusted with Scale MP-2014.

Effective December 31, 2017:

- Discount rate is 7.75%; previously 8.0%

Effective December 31, 2015:

- Discount rate is 8.0%; previously 8.25%
- Rates of disability:

General employees: 20% (ordinary) and 80% (service connected); previously 45% (ordinary) and 55% (service connected)

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years which information is available.

See Independent Auditor's Report.

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Required Supplementary Information  
Schedule of the District's Pension Plan Contributions  
Last 10 Fiscal Years  
[unaudited]

**Special Funding Situation - Massachusetts Teachers' Retirement System**

The Commonwealth of Massachusetts is a nonemployer contributing entity and is required by statute to make all actuarially determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB and the Commonwealth is a nonemployer contributing entity in the Massachusetts Teachers' Retirement System (MTRS) (the Plan). Since the District does not contribute directly to the MTRS, there is no net pension liability to recognize. Based upon the actuarial valuations of the Plan, as of June 30, the following is presented:

	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.17%
Commonwealth's proportionate share of the net pension liability associated with the District	\$ 52,577,438	\$ 44,974,208	\$ 41,590,749	\$ 41,486,343	\$ 40,751,668	\$ 36,388,439	\$ 27,627,372
District's covered payroll (approximate)	\$ 13,900,000	\$ 12,980,000	\$ 12,300,000	\$ 12,000,000	\$ 11,200,000	\$ 11,200,000	\$ 10,700,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	378.25%	346.49%	338.14%	345.72%	363.85%	324.90%	258.20%
Plan fiduciary net position as a percentage of the total pension liability	50.67%	53.95%	54.84%	54.25%	52.73%	55.38%	61.64%
Actuarially determined contribution	\$ 2,861,306	\$ 2,575,143	\$ 2,306,193	\$ 2,239,726	\$ 2,049,771	\$ 1,814,889	\$ 1,629,172
Contributions in relation to the actuarial determined contribution	(2,861,306)	(2,575,143)	(2,306,193)	(2,239,726)	(2,049,771)	(1,814,889)	(1,629,172)
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered payroll	20.58%	19.84%	18.75%	18.66%	18.30%	16.20%	15.23%
Discount Rate:	7.25%	7.25%	7.35%	7.50%	7.50%	7.50%	8.00%

**Notes to Schedule:**

**Changes of Assumptions:**

Effective June 30, 2020:

- Discount rate is 7.15%; previously 7.25%
- Mortality rates were updated.

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years which information is available.

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
 Required Supplementary Information  
 Schedule of Changes in the District's Net OPEB Liability and Related Ratios  
 Last 10 Fiscal Years  
 [unaudited]

The following disclosures illustrate the changes in the Net OPEB liability and related ratios of the District's Other Postemployment Benefit Plan. As of June 30, the District has not established an irrevocable trust. The Plan has no fiduciary net position. Accordingly, Net OPEB liability and Total OPEB liability are the same. An actuarial determined contribution is not calculated. The following is based upon the actuarial valuations.

	2021	2020	2019	2018
<b>Changes in Total OPEB Liability</b>				
<b>Total OPEB Liability - beginning</b>	\$ 61,592,091	\$ 48,227,561	\$ 53,717,876	\$ 53,721,476
<i>Changes for the year:</i>				
Service cost	2,043,120	2,194,665	1,922,267	2,224,288
Interest	1,129,376	1,743,046	1,707,571	1,976,938
Differences between expected and actual experience	(5,991,247)	(1,995,956)	(13,857,148)	
Changes in assumptions and other inputs	(5,429,196)	12,675,367	5,855,984	(2,743,949)
Benefit payments	(1,299,180)	(1,252,592)	(1,118,989)	(1,460,877)
Net changes	(9,547,127)	13,364,530	(5,490,315)	(3,600)
<b>Total OPEB Liability - ending</b>	<u>\$ 52,044,964</u>	<u>\$ 61,592,091</u>	<u>\$ 48,227,561</u>	<u>\$ 53,717,876</u>
 Covered employee payroll (approximate)	 \$ 19,000,000	 \$ 18,800,000	 \$ 17,700,000	 \$ 17,200,000
Total OPEB liability as a percentage of covered employee payroll	273.92%	327.62%	272.47%	312.31%
Discount rate	2.16%	2.21%	3.50%	3.87%

**Notes to Schedule:**

Valuation date:	July 1, 2020 for June 30, 2021
Experience Gains and losses:	The Plan had an accumulated experience gain over the past two years primarily due to Medicare eligible healthcare costs increasing less than assumed.
Changes in Discount Rate:	Discount rates are based on the Bond Buyer's 20 Bond Index. The index was 2.16% as of June 30, 2020.
Changes in Plan Provisions:	None
Assumption changes in current valuation:	The Medicare eligible healthcare costs trend rate was reset to 5.0% per annum in years 2020 and later. The demographic assumptions for Teachers were updated to be consistent with both the January 1, 2017 and January 1, 2019 MTRS valuation reports. The demographic assumptions for Non-Teachers were updated to be consistent with the January 1, 2020 Norfolk County Retirement System valuation report. The mortality table was updated to RPH-2014 headcount-weighted fully generational table with projection scale MP-2020. The prior valuation used RP-2014 Fully Generational mortality table projected scale MP-2018.

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years which information is available.



**KING PHILIP REGIONAL SCHOOL DISTRICT**

Required Supplementary Information  
Budgetary Comparison Schedule - General Fund  
For the Year Ended June 30, 2021  
[unaudited]

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues:</b>				
Member town assessments	\$ 27,325,079	\$ 27,325,079	\$ 27,325,079	\$
Intergovernmental	8,372,598	8,372,598	8,519,092	146,494
Other	80,000	80,000	151,051	71,051
Total revenues	<u>35,777,677</u>	<u>35,777,677</u>	<u>35,995,222</u>	<u>217,545</u>
<b>Expenditures:</b>				
Administration	994,762	973,525	981,649	(8,124)
Instructional services	17,998,579	17,913,855	17,690,064	223,791
School services	2,848,353	2,770,809	2,057,365	713,444
Operations and maintenance	3,186,875	2,916,774	3,180,776	(264,002)
Employee benefits and other costs	6,355,531	6,355,531	6,894,445	(538,914)
Capital outlay	6,000	(1,986)	141,274	(143,260)
Other programs	2,544,997	2,544,997	2,219,150	325,847
Debt service	1,749,500	1,749,500	1,749,500	
Total expenditures	<u>35,684,597</u>	<u>35,223,005</u>	<u>34,914,223</u>	<u>308,782</u>
Excess revenues over (under) expenditures	93,080	554,672	1,080,999	526,327
<b>Other financing (uses):</b>				
Transfers in			193,319	193,319
Transfers out	(493,080)	(493,080)	(493,080)	
Total other financing uses	<u>(493,080)</u>	<u>(493,080)</u>	<u>(299,761)</u>	<u>193,319</u>
Excess revenues over (under) expenditure and other financing (uses)	(400,000)	61,592	<u>\$ 781,238</u>	<u>\$ 719,646</u>
<b>Other budget items:</b>				
Carryover encumbrances		(461,592)		
Use of available fund balance	400,000	400,000		
Total other budget items	<u>400,000</u>	<u>(61,592)</u>		
Net budget	<u>\$</u>	<u>\$</u>		

# KING PHILIP REGIONAL SCHOOL DISTRICT

## Notes to Required Supplementary Information

June 30, 2021

[unaudited]

### **NOTE 1. BUDEGTARY BASIS OF ACCOUNTING**

The School Committee annually determines the amount to be raised (after deducting the amount of anticipated revenues the District expects to receive) to maintain and operate the District during the next fiscal year and apportions the amount among the member towns in accordance with the terms of the district agreement. The amounts apportioned to each town are certified by the District Treasurer to the Treasurer of each member town. Each town takes action on the amounts so certified at the towns' next annual town meeting. Changes between functions in the original appropriation are voted by the School Committee. Supplemental appropriations are acted upon through Special Town Meetings of the member towns.

Budgets for grants and certain revenues from revolving funds accounted for in special revenue funds are not required to be prepared under the General Laws of Massachusetts. Accordingly, a comparison of actual to budgeted results of operations for the special revenue funds is not presented. Budgets for various special revenue funds utilized to account for specific grant programs are established in accordance with the requirements of the Commonwealth or other grantor agencies.

Budgets are prepared on a basis other than accounting principles generally accepted in the United States of America (GAAP). The "actual" results column of the Budgetary Comparison Schedule – General Fund are presented on a "budgetary basis" to provide a meaningful comparison with the budget. A reconciliation of the budgetary basis to GAAP basis results for the General Fund for the year ended June 30, 2021, is presented below:

	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Financing Sources(Uses)</b>
As reported on budgetary basis	\$ 35,995,222	\$ 34,914,223	\$ (299,761)
School lunch transfer		(150,000)	(150,000)
State teachers' pension	2,861,306	2,861,306	
As reported on GAAP basis	<u>\$ 38,856,528</u>	<u>\$ 37,625,529</u>	<u>\$ (449,761)</u>

## **SUPPLEMENTARY INFORMATION - OTHER INFORMATION**

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Combining Balance Sheet - Other Governmental Funds  
For The Year Ended June 30, 2021

	Other Governmental Funds TOTAL	Special Revenue TOTAL	State Grants	Federal Grants	School Lunch
<u>Assets</u>					
Cash	\$ 2,504,723	\$ 2,422,964	\$ 856	\$ 523,321	\$ 10,224
Total assets	<u>\$ 2,504,723</u>	<u>\$ 2,422,964</u>	<u>\$ 856</u>	<u>\$ 523,321</u>	<u>\$ 10,224</u>
<u>Liabilities</u>					
Accounts payable	\$ 283,878	\$ 283,878	\$ 200	\$ 25	\$ 10,224
Salaries payable	18,851	18,851		18,851	
Interfund payable	26,791	26,791		25,824	967
Total liabilities	329,520	329,520	200	44,700	11,191
<u>Fund Balance</u>					
Restricted	2,201,994	2,120,235	656	504,445	
Unassigned	(26,791)	(26,791)		(25,824)	(967)
Total fund balance	<u>2,175,203</u>	<u>2,093,444</u>	<u>656</u>	<u>478,621</u>	<u>(967)</u>
Total liabilities and fund balance	<u>\$ 2,504,723</u>	<u>\$ 2,422,964</u>	<u>\$ 856</u>	<u>\$ 523,321</u>	<u>\$ 10,224</u>

See Independent Auditor's Report.

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Combining Balance Sheet - Other Governmental Funds  
For The Year Ended June 30, 2021

	Facilities Use Revolving	Music Revolving	Athletic Revolving	DECA	Dramatic Arts Revolving
<u>Assets</u>					
Cash	\$ 213,663	\$ 129,139	\$ 418,482	\$ 25,892	\$ 338
Total assets	<u>\$ 213,663</u>	<u>\$ 129,139</u>	<u>\$ 418,482</u>	<u>\$ 25,892</u>	<u>\$ 338</u>
<u>Liabilities</u>					
Accounts payable	\$ 23,542	\$ 1,378	\$ 131,494	\$	\$ 218
Salaries payable					
Interfund payable					
Total liabilities	23,542	1,378	131,494		218
<u>Fund Balance</u>					
Restricted	190,121	127,761	286,988	25,892	120
Unassigned					
Total fund balance	<u>190,121</u>	<u>127,761</u>	<u>286,988</u>	<u>25,892</u>	<u>120</u>
Total liabilities and fund balance	<u>\$ 213,663</u>	<u>\$ 129,139</u>	<u>\$ 418,482</u>	<u>\$ 25,892</u>	<u>\$ 338</u>

See Independent Auditor's Report.

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Combining Balance Sheet - Other Governmental Funds  
For The Year Ended June 30, 2021

	<u>SAT Prep</u>	<u>Gifts &amp; Donations</u>	<u>Lost Books</u>	<u>Excess Transportation Reimbursement</u>	<u>Chromebook Coverage</u>
<u>Assets</u>					
Cash	\$ 96,412	\$ 13,289	\$ 150	\$ 314,867	\$ 35,016
Total assets	<u>\$ 96,412</u>	<u>\$ 13,289</u>	<u>\$ 150</u>	<u>\$ 314,867</u>	<u>\$ 35,016</u>
<u>Liabilities</u>					
Accounts payable	\$ 74,372	\$	\$	\$	\$ 70
Salaries payable					
Interfund payable					
Total liabilities	<u>74,372</u>				<u>70</u>
<u>Fund Balance</u>					
Restricted	22,040	13,289	150	314,867	34,946
Unassigned					
Total fund balance	<u>22,040</u>	<u>13,289</u>	<u>150</u>	<u>314,867</u>	<u>34,946</u>
Total liabilities and fund balance	<u>\$ 96,412</u>	<u>\$ 13,289</u>	<u>\$ 150</u>	<u>\$ 314,867</u>	<u>\$ 35,016</u>

See Independent Auditor's Report.

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Combining Balance Sheet - Other Governmental Funds  
For The Year Ended June 30, 2021

	Wellness Grant	Parking	Scholarships	Student Activity Accounts	Capital Projects TOTAL
<u>Assets</u>					
Cash	\$ 173,010	\$ 136,742	\$ 84,944	\$ 246,619	\$ 81,759
Total assets	<u>\$ 173,010</u>	<u>\$ 136,742</u>	<u>\$ 84,944</u>	<u>\$ 246,619</u>	<u>\$ 81,759</u>
<u>Liabilities</u>					
Accounts payable	\$	\$ 41,479	\$	\$ 876	\$
Salaries payable					
Interfund payable					
Total liabilities		41,479		876	
<u>Fund Balance</u>					
Restricted	173,010	95,263	84,944	245,743	81,759
Unassigned					
Total fund balance	<u>173,010</u>	<u>95,263</u>	<u>84,944</u>	<u>245,743</u>	<u>81,759</u>
Total liabilities and fund balance	<u>\$ 173,010</u>	<u>\$ 136,742</u>	<u>\$ 84,944</u>	<u>\$ 246,619</u>	<u>\$ 81,759</u>

See Independent Auditor's Report.

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
Combining Balance Sheet - Other Governmental Funds  
For The Year Ended June 30, 2021

	Capital Plans	Wastetreatment Facility
<u>Assets</u>		
Cash	\$ 81,134	\$ 625
Total assets	<u>\$ 81,134</u>	<u>\$ 625</u>
<u>Liabilities</u>		
Accounts payable	\$	\$
Salaries payable		
Interfund payable		
Total liabilities		
<u>Fund Balance</u>		
Restricted	81,134	625
Unassigned		
Total fund balance	<u>81,134</u>	<u>625</u>
Total liabilities and fund balance	<u>\$ 81,134</u>	<u>\$ 625</u>

See Independent Auditor's Report.



**KING PHILIP REGIONAL SCHOOL DISTRICT**

Schedule of Treasurer's Cash

June 30, 2021

**District's cash balances at June 30, 2021:**

Interest bearing accounts:

Unibank (4) accounts	\$	8,643,886
Wrentham Co-operative Bank (8) accounts		837,152

Non-interest bearing accounts:

PayPal and other		14,835
Petty cash		<u>200</u>

Total	\$	<u>9,496,073</u>
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**Presentation of cash in the financial statements:**

General Fund	\$	5,177,777
SPED circuit breaker fund		1,813,573
Other governmental funds		<u>2,504,723</u>
Total	\$	<u>9,496,073</u>

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
**REPORT PURSUANT TO OMB UNIFORM GUIDANCE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
**REPORT PURSUANT TO OMB UNIFORM GUIDANCE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable School Committee  
King Philip Regional School District  
Norfolk, Massachusetts

**Report on Compliance for Each Major Federal Program**

We have audited the King Philip Regional School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the King Philip Regional School District's major federal programs for the year ended June 30, 2021. King Philip Regional School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with 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 King Philip Regional School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 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 King Philip Regional School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of King Philip Regional School District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the King Philip Regional 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, 2021.

***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

King Philip Regional School District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. King Philip Regional School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control Over Compliance**

Management of the King Philip Regional School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the King Philip Regional School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 King Philip Regional School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

King Philip Regional School District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. King Philip Regional School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of King Philip Regional School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise King Philip Regional School District's basic financial statements. We issued our report thereon dated June 24, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Lynch Marini & Associates Inc*

Norwell, Massachusetts  
June 24, 2022

**KING PHILIP REGIONAL SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<b>FEDERAL GRANT/PASS THROUGH GRANTOR/PROGRAM TITLE</b>	<b>FEDERAL ASSISTANCE LISTING NUMBER</b>	<b>AGENCY OR PASS THROUGH NUMBER</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. Department of Agriculture</u></b>			
<b>Child Nutrition cluster:</b>			
Passed through the Commonwealth of Massachusetts:			
Non-cash assistance - food commodities	10.555	11-350-1	\$ 46,096
National School Lunch Program	10.555	11-350-1	344,431
Total U.S. Department of Agriculture		Total	390,527
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through the Commonwealth of Massachusetts:			
Center for Disease and Control -Drug Free Communities	93.XXX	unavailable	23,703
Total U.S. Department of Health and Human Services		Total	23,703
<b><u>U.S. Department of Treasury</u></b>			
Passed through the Commonwealth of Massachusetts:			
<b>COVID-19 - Coronavirus Aide, Relief and Economic Security:</b>			
CvRF School Reopening Grant Program	21.019	102-401027-2021-0690	1,500
CvRF Remote Learning Technology Essentials	21.019	118-401034-2021-0690	182,780
		subtotal	184,280
Passed through the member communities			
Town of Wrentham, Massachusetts	21.019	Not applicable	140,214
Town of Norfolk, Massachusetts	21.019	Not applicable	118,650
Town of Plainville, Massachusetts	21.019	Not applicable	90,780
		subtotal	349,644
Total U.S. Department of Treasury		Total	533,924
<b><u>U.S. Department of Education</u></b>			
Passed through the Commonwealth of Massachusetts			
<b>Title I, Part A: Improving Basic Programs Operated by Local School Districts</b>			
Title I Distribution - 2021	84.010	305-401031-2021-0690	50,788
		Total	50,788
<b>Special Education Cluster (IDEA):</b>			
Special Education Grants to States (IDEA, Part B):			
Special Education Entitlement Grant - 2021	84.027	240-401072-2021-0690	447,887
Systems for Student Success Initiative	84.027	248-413524-2021-0690	25,438
		Total	473,325
<b>Title II, Part A: Building Systems of Support for Excellent Teaching &amp; Learning - 2021</b>			
	84.367	140-401032-2021-0690	23,530
		Total	23,530
<b>Title IV, Part A: Student Support &amp; Academic Enrichment Grant -2021</b>			
	84.424	309-403466-2021-0660	9,724
		Total	9,724
<b>COVID-19 Summer Vacation Learning</b>			
	84.425	114-392095-2021-0690	8,495
<b>COVID-19 Elementary and Secondary Education Emergency Relief (ESSER I)</b>			
	84.425D	113-378718-2021-0660	42,785
Total U.S. Department of Education		Total	608,647
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,556,801</b>

See Independent Auditor's Report.  
The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**KING PHILIP REGIONAL SCHOOL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

**1. Basis of Presentation**

The King Philip Regional School District (the District) is a governmental agency established by the laws of the Commonwealth of Massachusetts, for the purposes of providing public education for middle school through high school. It is comprised of its member towns of the Town of Norfolk, Town of Wrentham, and Town of Plainville. All operations related to the District's federal grant programs are included in the scope of the OMB Uniform Guidance. The U.S. Department of Education has been designated as the District's oversight agency for purposes of the audit.

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the King Philip Regional School District for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the King Philip Regional School District it is not intended to and does not present the financial position, or changes in the financial position of the District.

**2. Summary of Significant Accounting Policies**

Accounting policies and financial reporting practices permitted for municipalities in Massachusetts are prescribed by the Uniform Municipal Accounting System (UMAS) promulgated by the Commonwealth of Massachusetts Department of Revenue. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information included in the Schedule may not fully agree with other federal award reports the District submits to federal awarding or pass-through entities.

**3. Indirect cost rate**

The District has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**4. Cash and Non-cash assistance - Child Nutrition Cluster**

The following define the cash and non-cash assistance provided by the U.S. Department of Agriculture's Child Nutrition cluster - National School Lunch Program (CFDA#10.555).

Cash assistance - expenditures represent federal reimbursement for meals during the year.

Non-cash assistance - represent food commodities received under a state distribution formula and are valued at federally published wholesale prices for purposes of this schedule. Such commodities are not recorded in the financial records, although memorandum records are maintained.

**5. Subrecipient pass-through awards**

The King Philip Regional School District had no subrecipients for the year ended June 30, 2021.

**6. COVID-19 pandemic related funding**

Programs identified in the accompanying Schedule of Expenditures of Federal Awards which have been funded pursuant to federal legislation as a result of the coronavirus pandemic have been specifically indicated with the prefix-COVID-19.



**KING PHILIP REGIONAL SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**A. SUMMARY OF AUDIT RESULTS**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*.

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? ☒ Yes ☐ None Reported

Type of Auditor's Report issued on compliance for major federal programs: *Unmodified*

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

Identification of major federal programs:

<u>Assistance Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund
84.027	SPED Cluster – Special Education Grants to States (IDEA)

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

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

**B. FINANCIAL STATEMENT FINDINGS**

NONE REPORTED

**KING PHILIP REGIONAL SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**2021-001 Recommend formalized documentation surrounding grant compliance**

*Criteria & Condition:*

Current Uniform Guidance highlights the importance and requirement for grantees to maintain internal control policies and procedures surrounding the administration of federal grants, focusing clearly on internal controls over compliance with federal requirements. While the District has established general procedures which provide for administration of grant awards in accordance district processes and grant awards, the District has not yet established more formalized policies and procedures which more specifically address the compliance requirements within the Uniform Guidance. The District has previously not been subject to the Single Audit threshold of expenditures of \$750,000 or more on an annual basis. The COVID-19 pandemic and subsequent availability federal funds has highlighted the need for robust procedures and risk assessments associated with the direct administration of federal grants (and others), focusing on clearly defining the key components (i.e., control environment, risk assessment, control activities, information and communication, monitoring) within established procedures.

*Potential Effect:*

Noncompliance with specific compliance requirements applicable to a federal award could occur.

*Cause:*

The District has previously not been subject to the Single Audit threshold of expenditures of \$750,000 or more on an annual basis. Additionally, given the complexities of administration during the pandemic, management has not yet been able to address more formally.

*Questioned Costs:*

None reported in the current year.

*Auditor's recommendation:*

We recommend the District establish more formalized policies and procedures surrounding the administration of federal grants and award programs, which specifically address compliance requirements of all grants received. Established policies and procedures should provide for routine monitoring and evaluation of adopted internal control policies and procedures to ensure that ever changing requirements are met.

*View of Responsible Official and Planned Corrective Action:*

The District will work to review and implement more formalized policies and procedures surrounding the compliance requirements and administration of federal award programs.

**KING PHILIP REGIONAL SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**D. FINDINGS – PRIOR YEAR AUDIT – FINDINGS AND QUESTIONED COSTS**

NONE REPORTED.

The District was not subject to the Single Audit requirements in the prior year.

\*\*\*\*\*



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To Management and the Honorable School Committee  
King Philip School District  
Norfolk, Massachusetts

In planning and performing our audit of the financial statements of the King Philip Regional School District (the District) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal accounting 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Certain of the following comments and recommendations are continued from the prior year. Management continues to review these comments and recommendations. While the District generally maintains procedures over key financial reporting areas, it is important for management and those charged with governance to continually evaluate internal controls and the financial reporting processes on a "proactive basis". We continue to recommend the District evaluate the following:

- The District maintains a small office environment (limited personnel), accordingly it is important management evaluate implementation of a formalized risk assessment program, which in part would provide ongoing review of internal control policies and procedures. This would include, but not be limited to the review of operational duties, reconciliation processes, compliance and financial reporting issues. As noted in our reports required under the Uniform Guidance (Single Audit) we recommend implementation of more formalized internal control policies and procedures surrounding federal award program compliance requirements.
- We continue to recommend the District review activity and associated balances reported in withholding and accrual accounts in a more timely manner. Per our discussions with management, ongoing procedures are being continually evaluated to address this issue.
- We recommend non-recurring journal entries being posted be processed through additional approval processes.
- We recommend the District adopt formal policies/procedures to address use of credit card. We recommend the District consult legal counsel as deemed necessary.

We would like to acknowledge the courtesy and assistance extended to us by District management and personnel during our engagement. This communication is intended solely for the information and use of District management, the School Committee and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Norwell, Massachusetts  
June 24, 2022

The Honorable School Committee  
King Philip Regional School District  
18 King Street  
Norfolk, MA 02056

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the King Philip Regional School District (the District) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 9, 2021. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. The District implemented provisions of GASB Statement #84, Fiduciary Activities for financial reporting purposes for fiscal year 2021. No other new accounting policies were adopted and the application of existing policies was not changed during 2021.

All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the governmental activities' financial statements were actuarial assumptions and estimates associated with other postemployment benefits and pension obligations. We evaluated the key factors and assumptions used by the actuary and considered the competency thereof in determining that those assumptions and estimates are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

##### *Disagreements with Management*

We are pleased to report that no such disagreements arose during the course of our audit.

##### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 24, 2022.

### *Management Consultations with Other Independent Accountant*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issue*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In regard to the District's Single Audit for the year ended June 30, 2021, we reported a significant deficiency regarding formalization of internal controls surrounding grant compliance surrounding federal award programs. This has been detailed in our reports required under the Uniform Guidance. Management has provided their views related thereto and associated corrective action plan.

### Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, Schedule of Changes in the District's Net OPEB Liability and Related Ratios – Other Postemployment Benefit (OPEB) Plan, the Schedule of District Contributions – Other Postemployment Benefits, the Schedule of Investment Returns- Other Postemployment Benefits, the Schedule of the District's Proportionate Share of the Net Pension Liabilities and Pension Plan Contributions and the Budgetary Comparison Schedule – General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were also engaged to report on the District's *Schedule of Expenditures of Federal Awards* required by the Uniform Guidance. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

We have also issued a management letter with certain comments and recommendations which has been presented to management of the District.

### Restriction on Use

This information is intended solely for the information and use of the District School Committee and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Lyndy Marin, + ASSOCIATES INC*

Norwell, Massachusetts  
June 24, 2022



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CERTIFIED PUBLIC ACCOUNTANTS  
www.LynchMarini.com

## School Committee Subcommittees

Subcommittee	Norfolk	Plainville	Wrentham
<b>Need to post meetings</b>			
Policy	Eric Harmon	Greg Wehmeyer	Marc Waxman
Finance	Jim Lehan	Bruce Cates	Trevor Knott
Collective Bargaining	Eric Harmon	Greg Wehmeyer	Trevor Knott
Representatives to Sick Bank	Erin Greaney	Bruce Cates	Marc Waxman
Health and Wellness Trust	Jim Lehan	Jennifer Wynn	Trevor Knott
School Committee Goals	Eric Harmon	Greg Wehmeyer	Chris Brenneis
<b>Do not need to post meetings</b>			
Superintendent's Evaluation	Eric Harmon	Bruce Cates	Trevor Knott
Diversity, Equity and Inclusion Working Group	Jim Lehan	Greg Wehmeyer	Marc Waxman
KPRPS Wellness Special Liaison	Eric Harmon		
Legislative Liaison			
Norfolk Sheriff's Task Force on Substance Abuse			

## **File: ADF - KING PHILIP SCHOOL DISTRICT WELLNESS PROGRAM**

The King Philip Regional School Committee recognizes the relationship between student well-being and student achievement as well as the importance of a comprehensive district wellness program. Therefore, the King Philip Regional School Committee supports a healthy environment where children learn and participate in positive dietary and lifestyle practices. The school district will provide developmentally appropriate and sequential nutrition and physical education as well as opportunities for physical activity. The wellness program will be implemented in a multidisciplinary fashion and will be evidence based.

### **Wellness Committee**

The King Philip School Committee will establish a wellness committee that consists of at least one (1): parent/guardian, student, nurse, school food service representative, school committee member, school administrator, member of the public, and other community members as appropriate. If available, a qualified, credentialed nutrition professional will be a member of the wellness committee. Only employees of the district who are members of the wellness committee may serve as wellness program coordinators. Wellness coordinators, in consultation with the wellness committee, will be in charge of implementation and evaluation of this policy.

### **Nutrition Guidelines**

It is the policy of the school district that all foods and beverages made available on campus during the school day are consistent with School Lunch Program nutrition guidelines. Guidelines for reimbursable school meals will not be less restrictive than regulations and guidance issued by the Secretary of Agriculture pursuant to law. The district will create procedures that address all foods available to students throughout the school day in the following areas:

1. Guidelines for maximizing nutritional value by decreasing fat and added sugars, increasing nutrition density and moderating portion size of each individual food or beverage sold within the school environment. The School Lunch Program will offer the five meal components daily, including grain, fruit, vegetable, meat/meat alternative. All meals will meet the caloric and sodium requirements set forth by the USDA dietary guidelines.
2. Nutritious and appealing foods such as fruits, vegetables, low and nonfat dairy products will be available wherever food is sold or offered throughout the school day.
3. In accordance with the Massachusetts School Nutrition Law, all food sold or provided to students outside of the National School Lunch Program will meet the standards with Massachusetts Nutrition Standards for Competitive Foods and Beverages in Public Schools and the USDA's Smart Snacks nutritional standards. The standards will apply from midnight to 30 minutes after the close of the school day, with the exception of the



vending machines which shall comply with these standards at all times. Guidelines are based on nutrition goals, not profit motives.

Massachusetts and USDA competitive foods at a glance, including updated Smart Snack Guidelines

<https://www.mass.gov/doc/massachusetts-competitive-foods-and-beverages-at-a-glance-chart/download>

Competitive foods are defined as foods and beverages sold or provided in:

- School cafeterias offered as a la carte items;
- School stores, snack bars vending machines, and concession stands;
- Foods and beverages sold as part of school-sponsored fundraising activities.

4. The District strongly encourages non-food items to be sold as part of school-sponsored fundraising activities during the school day. However, in the event that a fundraiser does involve food, healthy food choices are encouraged and food may not be sold prior to scheduled student lunch times.

5. The Districts recognize that classroom parties and celebrations are a tradition at school. School staff and parents are encouraged to include a variety of healthy food offerings, as defined in #3 above, at all school parties and events to support a healthy environment throughout the district.

6. To support a healthy school environment, teachers and school staff should refrain from using food as a reward for students.

7. Parents and caregivers are encouraged to support a healthy school environment by providing students with a healthy breakfast to start each day, as well as a variety of nutritious foods if meals are sent from home.

8.. Lunch is an integral part of the school day for all students, and as such, should never be circumvented as a consequence of unacceptable behavior.

9. King Philip will only permit marketing on the school campus during the school day of those foods and beverages that meet the nutrition standards under 210.11 and promote student health and reduce childhood obesity in accordance with federal regulations.

10. Water is provided at no cost during the school, at lunch, but also through water fountains fitted with bottle fillers to encourage healthy hydration.

11. Food pricing strategies will continue to be designed to encourage students to purchase nutritious items and/or reimbursable meals. New recipes and taste testings are used to

increase participation and healthy choices, and surveys are used to identify foods that appeal to students. Weekly menus are posted to Principals' newsletters.

### Nutrition and Physical Education

The school district will provide nutrition education aligned with standards established by the USDA's National School Lunch Program and the School Breakfast Program in all grades. The school district will provide physical education training aligned with the standards established by the Dept. of Elementary and Secondary Education. The wellness program coordinators, in consultation with the wellness committee, will develop procedures that address nutrition and physical education.

### Nutrition Education

1. The District will provide food and nutrition education for all students as part of the existing comprehensive School Health Education and Wellness Program. Nutrition education is offered in the school cafeteria as well as in the classroom, with coordination between the foodservice staff and other school personnel, including teachers. Where possible nutrition education is integrated into other subjects beyond health education (e.g., math, science, language arts).
2. The nutrition education program will be consistent with the Massachusetts State Curriculum Frameworks and will be designed to help students learn age-appropriate nutritional knowledge and skills, how to assess their own eating habits, and how to be educated consumers with respect to advertising and the media.
3. Students will gain the knowledge and skills to adopt and maintain their healthy eating behaviors and reduce the risk of illness and chronic disease.
4. The District will offer educational opportunities for staff members and parents regarding healthy food choices and eating behaviors.
5. The District's teaching staff and food service personnel will work together to promote a consistent, coordinated message about nutrition and healthy eating choices.

### Physical Education Goals

1. Students are given opportunities for physical activity during the school day through physical education (PE) classes, and the integration of physical activity into the academic curriculum where appropriate.

2. Physical education instruction will be consistent with the Massachusetts Curriculum Frameworks and will be delivered, whenever possible, by teachers with physical education certification.
3. Suitable physical education should be part of the education plan for students and promote a physically active lifestyle. The amount of time that students spend per week in physical education classes should be designed to achieve a balance between academic goals and the need for physical activity.
4. Modified programs for students with chronic health problems, disabling conditions, or other special physical needs shall be provided.
5. The District will provide a safe environment with functional and necessary protective equipment for all students to participate in physical education classes actively and safely.
6. Ongoing in-service and professional development training opportunities for staff in physical education and health instruction shall be encouraged.
7. All students are required to complete physical education requirements as set forth by the District.
8. Student-to-teacher ratios in physical education classes should strive to be comparable to those in other curricular subjects.
9. The District will work with the community to provide an avenue for reaching all students before and after school through organized physical activities (e.g., intramurals, interscholastic sports, community-based programs, and other activities).
10. Physical activity will be integrated into the District curriculum where appropriate.
11. The District will identify educational opportunities for staff, parents, and students regarding healthy physical activity and active lifestyle behaviors. This will include the posting of wellness information on the district's website.
- 12.. Fundraisers that promote physical activity (c.g. Walk for Hunger, Relay for Life, etc.) are strongly encouraged.
13. To the extent possible, school physical activity spaces and facilities, especially outdoor facilities such as sports fields and tracks, shall be available to young people before, during, and after the school day, on weekends, and during summer and other vacations.
14. All interscholastic coaches should be certified by the Massachusetts Interscholastic Athletic Association and should have up-to-date training in First Aid, CPR, and concussion awareness and response.

15. Coaches shall demonstrate appropriate and effective motivational skills and provide constructive and descriptive feedback to athletes.

16.. Educators are encouraged to use physical activity as a reward where possible; and physical activity should not be used as a punishment.

#### Other School-Based Activities

1. The wellness program coordinators, in consultation with the wellness committee, are charged with developing procedures addressing other school-based activities to promote wellness.
2. An adequate amount of time is allowed for students to eat meals in adequate lunchroom facilities.
3. Free and reduced meal applications are available to all families on the Food Services page of the King Philip Regional Schools website, along with instructions for completion and sending to the Food Service Director. Applications are also available in school main offices and school kitchens.
4. All children who participate in subsidized food programs are able to obtain food in a non-stigmatizing manner. Privacy of students will be protected.
5. Environmentally-friendly practices such as the use of locally grown and seasonal foods, have been considered and implemented where appropriate.
6. Physical activities and/or nutrition services or programs designed to benefit staff health have been considered and, to the extent practical, implemented.

#### Evaluation

The wellness committee will assess all education curricula and materials pertaining to wellness for accuracy, completeness, balance and consistency with the state and district's educational goals and standards. Wellness program coordinators shall be responsible for devising a plan for implementation and evaluation of the district wellness policy, every three years, and are charged with operational responsibility for ensuring that schools meet the goals of the district wellness policy. Wellness program coordinators will report to the School Committee annually. The policy shall be available on the district website under School Committee Policies.

SOURCE: MASC - Reviewed 2022

LEGAL REFS.: The Child Nutrition and WIC Reauthorization Act of 2004, Section 204,  
P.L. 108 -265

The Richard B. Russell National School Lunch Act, 42 U.S.C. §§ 1751 - 1769h

The Child Nutrition Act of 1966, 42 U.S.C. §§ 1771 - 1789

M.G.L. 111:223

105 CMR 201

CROSS REFS.: EFC, Free and Reduced-Cost Food Services

IIAMA, Teaching About Alcohol, Tobacco and Drugs

KI, Public Solicitations/Advertising in District Facilities

## **Memo**

To: Mr. Paul Zinni  
From: Michelle Kreuzer, KPMS Principal  
Date: July 12, 2022  
Re: Proposed changes to the KPRSD Student Handbook, 2022-2023

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Below are two proposed changes to the King Philip Regional School District Student Handbook for 2022-2023. Each proposed change is accompanied by a rationale.

### **PROPOSED CHANGES**

**(1) page 79: Disciplinary Infraction Guidelines for Cellphone or Other Personal Electronic Devices Including Headphones Use and/or Possession (Middle School Only)**

- Current Language:  
*1st Offense - Detention and confiscation w/student pick up*  
*2nd Offense - Saturday Detention and confiscation w/guardian pick up*
- Proposed Language:  
*1st Offense - Warning and confiscation w/student pick up*  
*2nd Offense - Office Detention and confiscation w/student pick up*  
*3rd Offense - Saturday Detention and confiscation w/guardian pick up*

**RATIONALE:** We would like to edit the language to be more in line with our current disciplinary practice. Adding a warning allows the school to provide education to the student before a more severe consequence is given.

**(2) page 89: Academic Awards Qualifications**

- Current Language:  
*At the end of each school year, recognition ceremonies are held to honor those students who have achieved academic excellence. To qualify for an award, a student must earn an A or B in all subjects every trimester. No grade can be lower than a B-.*

*Additionally, the following awards are presented to students meeting the criteria:*

- *Highest Honors All Three Trimesters*
- *Honor Roll All Three Trimesters*
- Proposed Language:  
*At the end of each school year, recognition ceremonies are held to honor those students who have achieved academic excellence. To qualify for an award, a student must earn an A or B in all subjects every trimester. No grade can be lower than a B-.*

*(OMIT second paragraph)*

**RATIONALE:** The middle school has started to participate in the President's Education Awards Program (President's Award for Educational Excellence & President's Award for Educational Achievement). The criteria for the presidential awards encompasses the old award criteria.

**MEMORANDUM**

**TO:** School Committee  
**FROM:** Mr. Paul Zinni, C.A.G.S.  
**DATE:** July 11, 2022  
**SUBJECT:** HS Overnight Field Trip and Contract-Football

---

**Recommendations:**

- 1. To approve the attendance of King Philip Regional High School Football student athletes to attend Camp Mataponi in Naples, Maine from August 23 to August 28, 2022, according to Policy JJH and IJOA, as presented.**
- 2. To approve the contract between King Philip Regional School District and Camp Mataponi for Football Camp in Naples, Maine from August 23 to August 28, 2022.**

**/vrp**  
**Attachments**



**KING PHILIP REGIONAL SCHOOL DISTRICT  
OVERNIGHT FIELD TRIP CHECKLIST**

Date Submitted:	6/30/22
School Organization	KP Football
Teacher/Advisor:	Brian Lee
Destination (city/State/Lodging)	Naples ME CAMP MATAPONE
Purpose of Field Trip	FOOTBALL TRAINING & Team Bonding.
Mode of Transportation/Company	BUS, HOLMES
Departure: date/time/arrival time	8/23 7:00am 10:30am MATAPONE
Return: date/time/arrival time	8/28 1:00pm - 4pm lcp
Lodging: (name and location)	CAMP MATAPONE NAPLES ME
Names of chaperones	Brian Lee, MATT WASSEL, SHAWN HILL, MATT ANDERSON, Sam Gough, Mike Constantine, Megan Thompson, Cory Lombardo, GREG HARRIS
Student:chaperone ratio	9:1
What is the cost per student and indicate how the costs involved will be paid?	\$250 by Family Gridiron will provide aide to families in Need.

CHRIS PERLO  
JAY MCGUIRE  
ANTHONY VIENTHIS

Funding Source(s)

Has trip occurred previously? If so, describe.

\*All CORI forms need to be completed in person at the Superintendent's office with a photo I.D. (Chaperones may be required to be fingerprinted per policy ADDA.)

\*All travel requests must be received in the Superintendent's Office at least ten (10) days prior to a regular school committee meeting. Meeting dates are posted on the website.

\*One request per form, please.

\*You may attach any additional information you think will be relevant.

\*Even if there is no cost to the district or student, ALL costs of the trip (transportation, lodging, mileage, meals, etc.) should be listed under the cost section.

Principal's signature:

Date: 7/6/22

Approval: Yes ☒ No ☐

Superintendent's signature:

Date: 7/6/22

Approval: Yes ☒ No ☐

School Committee Approval: Yes: No: Date:

Camp Mataponi  
P.O. Box 1882  
Jupiter, Florida 33468

King Philip High School  
Brian Lee (group leader)  
201 Franklin Street  
Wrentham, Massachusetts 02093

Re: Contract for King Philip Football Camp (the group)

Dates: Aug 23, 2022 at 12:00 PM - Aug 28, 2022 at 12:00 PM

Location of Camp: Camp Mataponi, 838 Sebago Rd., Naples, ME 04055

Fee Structure: The cost for the encampment is \$72.00 per person/per day. King Philip Regional School District estimates 100 persons for 5 days, totaling \$36,000.00.

A 10% deposit of \$3600.00 is due with the signed contract. The balance is to be paid prior to the arrival of the group. The deposit will be applied to the total fee.

The group will arrive Aug 23, 2022 with their first meal being dinner and shall depart Aug 28, 2022 with their last meal being lunch.

King Philip Football Camp will be responsible for the following:

The group shall provide liability insurance, minimum \$2,000,000.00, with a certificate of insurance naming Camp Mataponi Inc., its Officers, Directors and Employees as additionally insured. The certificate shall name any and all equipment the group may use (waterfront, trampoline, etc.). This certificate must be presented prior to the arrival of the group.

The group shall be responsible for supplying their linens, blankets, and towels.

The group shall be responsible and liable for any and all damages to the facilities and / or equipment other than normal wear and tear.

Smoking is not permitted in any camp building. Smoking areas shall be provided.

No children shall be left unsupervised.

It is understood that Camp Mataponi is not responsible and will not be held liable for any loss or damage to personal property.

Camp Mataponi will provide the following:

- Sleeping Cabins
- Waterfront

- Tennis courts
- Softball and soccer fields
- Field house
- Basketball courts
- Campfire and site
- Staff- lifeguards at specified times

The camp shall provide all meals. The menu will be designed to meet the needs of King Philip Football Camp and Camp Mataponi.

**Terms of Rental:**

We understand that use of the camp's facilities involves terrain, activities and group living arrangements and interactions that may be new to the users, and that they come with certain risks and uncertainties beyond what they may be used to dealing with at home or at school. We are aware of these risks, and we are assuming them on behalf of each user. We realize that no environment is risk-free, and so we have instructed each user on the importance of abiding by the camp's rules, and we represent that he or she is familiar with these rules and will obey them.

We further agree to save and hold harmless Camp Mataponi, its owners, agents, and employees, from any cause of action or claim brought against them by us or by any user, including any judgment, settlement, or award, along with costs of defending against this claim, including attorneys' fees, and that I am authorized to execute this agreement on behalf of the group.

It is agreed that any dispute or cause of action arising between the parties, whether out of this agreement or otherwise, can only be brought in a court of competent jurisdiction located in Cumberland County, Maine, and shall be construed in accordance with the laws of Maine.

I have read the terms as stated in this agreement and hereby accept on behalf of the group, known as King Philip Football Camp .

Signed: [Signature]  
Director of Finance & Operations, King Philip Regional Schools

Date: 6/22/2022

Signed: \_\_\_\_\_  
Camp Mataponi, Inc.

Date: \_\_\_\_\_

MEMORANDUM

**TO:** School Committee  
**FROM:** Mr. Paul Zinni, C.A.G.S.  
**DATE:** July 11, 2022  
**RE:** HS Overnight Field Trips - DECA

**Recommendation:**

1. To approve the attendance of King Philip DECA Program members to attend the overnight field trip, according to Policy JJH and IJOA, the State Competition from March 9, 2023-March 11, 2023 in Boston, MA.
2. To approve the attendance of King Philip DECA Program members to attend the overnight field trip, according to the Policy JJH and IJOA, the International Competition from April 21, 2023-April 26, 2023 in Orlando, FL.

/vrp  
Attachments

**KING PHILIP REGIONAL SCHOOL DISTRICT  
OVERNIGHT FIELD TRIP REQUEST FORM**

Date of Request	
School Organization (class/club/grade)	KP DECA
Destination (City/State/Lodging)	Sheraton Copley Hotel 39 Dalton St, Boston, MA 02199 Hynes Convention Center 900 Boylston St, Boston, MA
Purpose/Objective(s) of Trip	State Competition
Teacher(s) in charge	James Dow
Mode of Transportation/Company	Bus
Departure: date/time/arrival time/place	March 9, 2023 depart KPHS 12:30 pm
Return: date/time/arrival time/place	March 11, 2023 arrive back at KPHS 3:00 pm
Lodging: (name and location)	Sheraton Copley Hotel 39 Dalton St, Boston, MA 02199
Number of students	TBD
Names of chaperones (Please note: All Chaperones need to have current CORI on file with KPRSD*).	TBD
Student:chaperone ratio	10:1
Cost Per Student	TBD
Funding Source(s)	Individual fundraising/out of pocket

Has trip occurred previously? If so, describe.

yearly

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\*One request per form, please.

\*You may attach any additional information you think will be relevant.

\*Even if there is no cost to the district or student, ALL costs of the trip (transportation, lodging, mileage, meals, etc.) should be listed under the cost section.

Principal's signature:

*[Handwritten Signature]*

Date:

*6-10-22*

Approval:

Yes

No

Superintendent's signature:

*[Handwritten Signature]*

Date:

*7-5-22*

Approval:

Yes

No

School Committee Approval: Yes: \_\_\_\_\_ No: \_\_\_\_\_ Date: \_\_\_\_\_

**KING PHILIP REGIONAL SCHOOL DISTRICT  
OVERNIGHT FIELD TRIP REQUEST FORM**

Date of Request	
School Organization (class/club/grade)	KP DECA
Destination (City/State/Lodging)	Orlando, Florida
Purpose/Objective(s) of Trip	International Competition
Teacher(s) in charge	James Dow
Mode of Transportation/Company	Plane
Departure: date/time/arrival time/place	April 21, 2023
Return: date/time/arrival time/place	April 26, 2023
Lodging: (name and location)	TBD
Number of students	TBD
Names of chaperones (Please note: All Chaperones need to have current CORI on file with KPRSD*).	TBD
Student:chaperone ratio	10:1
Cost Per Student	TBD
Funding Source(s)	fundraising/out of pocket



Has trip occurred previously? If so, describe.

yearly conference

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\*Even if there is no cost to the district or student, ALL costs of the trip (transportation, lodging, mileage, meals, etc.) should be listed under the cost section.

Principal's signature: H. Habley Ed D Date: 10-10-22

Approval: Yes X No       

Superintendent's signature: Carol K. Ginn Date: 7-5-22

Approval: Yes        No       

School Committee Approval: Yes:        No:        Date: