

Table 6
ACTON-BOXBOROUGH RSD
 Analysis of Assessments
 Final
 School Year 2012-2013

	GROSS BUDGET 2012-2013	ACTON 80.67%	BOXBOROUGH 19.33%
INSIDE DEBT LIMIT:			
OPERATING BUDGET	\$34,666,617	\$27,965,560	\$6,701,057
REGULAR TRANSPORTATION	\$1,328,994	\$1,097,509	\$231,485
OPEB TRUST CONTRIBUTION	\$236,000	\$190,381	\$45,619
LOWER FIELDS CONSTRUCTION	\$150,000	\$128,505	\$21,495
SPED TRANSPORTATION	\$842,021	\$679,258	\$162,763
TOTAL INSIDE DEBT LIMIT	\$37,223,632	\$30,061,214	\$7,162,418
OUTSIDE DEBT LIMIT:			
CONST DEBT SERVICE (JHS&SHS/OUTSIDE 2 1/2)			
JH CONSTRUCTION/RENOVATION	\$464,528	\$397,961	\$66,567
SH CONSTRUCTION/RENOVATION	\$1,426,644	\$1,222,206	\$204,438
TOTAL OUTSIDE DEBT LIMIT	\$1,891,172	\$1,620,167	\$271,005
GROSS BUDGET	\$39,114,804	\$31,681,381	\$7,433,423
DEFERRAL OF TEACHER SALARIES	\$0	\$0	\$0
TOTAL BUDGET INCLUDING DEFERRAL	\$39,114,804	\$31,681,381	\$7,433,423
OTHER FINANCING SOURCES:			
CHAPTER 70 BASE AID	\$6,969,133	\$5,622,000	\$1,347,133
CHOICE/CHARTER SCHOOL ASSESSMENT	(\$352,696)	(\$284,520)	(\$68,176)
CHARTER SCHOOL AID	\$39,229	\$31,646	\$7,583
REGIONAL SCHOOL TRANSPORTATION (Cherry Sheet)	\$594,048	\$497,218	\$96,830
TRANSFER FROM PREMIUM ON LOAN-JHS	\$658	\$564	\$94
TRANSFER FROM RESERVES (E&D)	\$770,000	\$621,159	\$148,841
TOTAL OTHER FINANCING SOURCES	\$8,020,372.00	\$6,488,067	\$1,532,305
ASSESSMENTS	\$31,094,432	\$25,193,314	\$5,901,118

*Premium must be used to reduce debt service costs.

\$39,114,804

Table 6
ACTON-BOXBOROUGH RSD
 Analysis of Assessments
Projected State Aid Numbers
 School Year 2013-2014

	GROSS BUDGET 2013-2014	ACTON 81.61%	BOXBOROUGH 18.39%
INSIDE DEBT LIMIT:			
OPERATING BUDGET	\$36,153,439	\$29,504,821	\$6,648,617
REGULAR TRANSPORTATION	\$1,383,455	\$1,152,191	\$231,264
OPEB TRUST FUND CONTRIBUTION	\$376,000	\$306,854	\$69,146
LOWER FIELDS CONSTRUCTION	\$123,518	\$106,979	\$16,539
SPED TRANSPORTATION	\$842,021	\$687,173	\$154,848
TOTAL INSIDE DEBT LIMIT	\$38,878,432	\$31,758,018	\$7,120,415
OUTSIDE DEBT LIMIT:			
CONST DEBT SERVICE (JHS&SHS/OUTSIDE 2 1/2)			
JH CONSTRUCTION/RENOVATION	\$462,934	\$400,947	\$61,987
SH CONSTRUCTION/RENOVATION	\$1,433,844	\$1,241,852	\$191,992
TOTAL OUTSIDE DEBT LIMIT	\$1,896,778	\$1,642,799	\$253,979
GROSS BUDGET	\$40,775,210	\$33,400,817	\$7,374,393
DEFERRAL OF TEACHER SALARIES	\$0	\$0	\$0
TOTAL BUDGET INCLUDING DEFERRAL	\$40,775,210	\$33,400,817	\$7,374,393
OTHER FINANCING SOURCES:			
CHAPTER 70 BASE AID	\$6,969,133	\$5,687,509	\$1,281,624
CHOICE/CHARTER SCHOOL ASSESSMENT	(\$464,922)	(\$379,423)	(\$85,499)
CHARTER SCHOOL AID	\$108,536	\$88,576	\$19,960
REGIONAL SCHOOL TRANSPORTATION (Cherry Sheet)	\$737,542	\$613,635	\$123,907
TRANSFER FROM PREMIUM ON LOAN-JHS	\$658	\$570	\$88
TRANSFER FROM OPEB TRUST FUND	\$0	\$0	\$0
TRANSFER FROM RESERVES (Excess & Deficiency)	\$770,000	\$628,397	\$141,603
TOTAL OTHER FINANCING SOURCES	\$8,120,947.00	\$6,639,265	\$1,481,682
ASSESSMENTS	\$32,654,263	\$26,761,552	\$5,892,711

*Premium must be used to reduce debt service costs.

\$40,775,210

Town of Acton Multi-Year Financial Model
Prepared for Annual Town Meeting by Board of Selectmen, School Committee and Finance Committee

1/10/2013

Town of Acton Revenues	FY11 Recap	FY12 Recap	FY13	FY14	FY15
A. Revenues (GROSS)					
Tax Levy (excluding debt exclusion)	\$62,108	\$63,764	\$66,398	\$68,499	\$70,653
State Aid	\$12,010	\$12,092	\$12,216	\$12,827	\$13,469
EdJobs (Acton share of APS & ABRSD for school use in FY13)	\$0	\$0	\$0	\$0	\$0
Local Receipts	\$3,788	\$3,906	\$4,018	\$4,119	\$4,222
Debt Exclusion	\$3,098	\$3,073	\$3,034	\$2,928	\$2,902
SBAB Reimbursement	\$1,009	\$1,009	\$1,009	\$1,009	\$1,009
Total Revenues (including debt)	\$82,012	\$83,845	\$86,676	\$89,382	\$92,254
B. Debt Exclusion Debt Service					
APS School Debt Exclusion	\$619	\$611	\$615	\$614	\$616
Public Safety Facility Debt Exclusion	\$394	\$483	\$473	\$462	\$451
Municipal Debt Exclusion	\$492	\$378	\$343	\$244	\$230
JHS/SHS Debt Exclusion	\$1,593	\$1,601	\$1,604	\$1,608	\$1,605
SBAB Reimbursement-Parker/Damon	\$1,009	\$1,009	\$1,009	\$1,009	\$1,009
Total Debt Exclusion/SBAB	\$4,107	\$4,082	\$4,043	\$3,937	\$3,911
C. Available Town Revenues (NET) (A - B)	\$77,905	\$79,762	\$82,632	\$85,445	\$88,343
Town of Acton Expenditures	FY11 Recap	FY12 Recap	FY13	FY14	FY15
Town of Acton Municipal Budget	\$24,545	\$25,061	\$25,959	\$27,257	\$28,620
Nursing Enterprise Fund Tax Subsidy	\$0	\$0	\$200	\$200	\$200
Transportation Enterprise Fund Tax Subsidy	\$0	\$75	\$206	\$206	\$206
+ Transfer to Acton Municipal for APS Debt	\$309	\$309	\$203	\$198	\$132
+ Transfer to Acton Municipal for COPS	\$70	\$72	\$0	\$0	\$0
Total Municipal Allocation	\$25,064	\$25,517	\$26,568	\$27,862	\$29,159
Percentage change year-to-year		1.81%	4.12%	4.87%	4.66%
Acton Public Schools Allocation	\$26,289	\$26,495	\$26,765	\$27,692	\$29,153
- Transfer to Acton Municipal for APS Debt	(\$309)	(\$309)	(\$203)	(\$198)	(\$132)
- Transfer to Acton Municipal for COPS	(\$70)	(\$72)	\$0	\$0	\$0
Total APS Allocation	\$25,910	\$26,114	\$26,562	\$27,890	\$29,285
Percentage change year-to-year		0.79%	1.72%	5.00%	5.00%
Town of Acton Portion of ABRSD Allocation	\$28,849	\$29,207	\$29,871	\$31,364	\$32,933
Percentage change year-to-year		1.24%	2.27%	5.00%	5.00%
Total Minuteman Allocation	\$608	\$777	\$831	\$838	\$876
Annual Minuteman Allocation			\$802		
Acton Share of Trade Hall Remediation Project			\$29		
Percentage change year-to-year		27.80%	6.95%	0.84%	4.50%
Other Post Employment Benefits (OPEB) Trust Contribution	\$0	\$0	\$500	\$700	\$900
Town of Acton			\$310	\$435	\$559
Town of Acton Portion of ABRSD OPEB Contribution			\$190	\$265	\$341
Health Insurance Design Changes (TBD) (Acton Mun & APS & ABRSD)			\$0	(\$952)	(\$1,040)
D. Town of Acton Expenditures (NET)	\$81,184	\$81,615	\$84,333	\$87,702	\$92,112
E. Subtotal Town of Acton Projected Balance	(\$3,279)	(\$1,853)	(\$1,700)	(\$2,258)	(\$3,769)
F. Appropriation of Reserves (TOTAL)	\$3,278	\$1,853	\$1,700	\$2,052	\$2,052
G. Total Town of Acton Projected Balance	(\$1)	\$0	(\$0)	(\$206)	(\$1,717)
Town of Acton - Tax Impact	FY11 Recap	FY12 Recap	FY13	FY14	FY15
Existing Valuation ('000s)	\$3,640,774	\$3,641,550	\$3,641,550	\$3,664,461	\$3,686,684
New Growth value ('000s)		\$0	\$22,911	\$22,222	\$21,739
Total Valuation ('000s)	\$3,640,774	\$3,641,550	\$3,664,461	\$3,686,684	\$3,708,422
Tax Rate	\$18.08	\$18.55	\$19.12	\$19.55	\$20.01
SF Value	\$500,492	\$500,492	\$500,492	\$500,492	\$500,492
SF Tax Bill	\$9,048	\$9,284	\$9,572	\$9,785	\$10,015
% Change		2.61%	3.10%	2.23%	2.35%
\$ Change	\$277.08	\$236.27	\$287.71	\$213.06	\$229.86

Revenues**Tax Levy**

	FY11 Recap	FY12 Recap	FY13	FY14	FY15
Base	\$ 61,044	\$ 63,020	\$ 64,998	\$ 67,048	\$ 69,149
Unused Levy Capacity	(293)	(618)			
2 1/2%	\$ 1,526	\$ 1,576	\$ 1,625	\$ 1,676	\$ 1,729
New Growth	\$ 449	\$ 402	\$ 425	\$ 425	\$ 425
Prior Year Overlay Deficit	\$ (6)				
Overlay	\$ (612)	\$ (616)	\$ (650)	\$ (650)	\$ (650)
Total Tax Levy (excluding debt exclusion)	\$ 62,108	\$ 63,764	\$ 66,398	\$ 68,499	\$ 70,653
Debt Exclusion	\$ 3,098	\$ 3,073	\$ 3,034	\$ 2,928	\$ 2,902
Total Tax Levy (including debt exclusion)	\$ 65,206	\$ 66,837	\$ 69,432	\$ 71,427	\$ 73,555

Tax Impact

	FY11 Recap	FY12 Recap	FY13	FY14	FY15
Existing Valuation ('000s)	\$ 3,640,774	\$ 3,641,550	\$ 3,641,550	\$ 3,664,461	\$ 3,686,684
New Growth value ('000s)		-	\$ 22,911	\$ 22,222	\$ 21,739
Total Valuation ('000s)	\$ 3,640,774	\$ 3,641,550	\$ 3,664,461	\$ 3,686,684	\$ 3,708,422
Tax Rate	\$ 18.08	\$ 18.55	\$ 19.12	\$ 19.55	\$ 20.01
			3.10%	2.23%	2.35%
SF Value	\$ 500,492	\$ 500,492	\$ 500,492	\$ 500,492	\$ 500,492
SF Tax Bill	\$ 9,048	\$ 9,284	\$ 9,572	\$ 9,785	\$ 10,015
% Change		2.61%	3.10%	2.23%	2.35%
\$ Change		\$ 236	\$ 288	\$ 213	\$ 230

Debt Exclusion & SBAB Income

Debt on APS
Debt on JHS/SHS
Municipal Debt Incurred
Debt on PSF

Total Debt Exclusions**SBAB Reimbursement - Parker Damon****Total Debt Exclusions + SBAB Reimb**

FY11 Recap	FY12 Recap	FY13	FY14	FY15
\$619	\$611	\$615	\$614	\$616
\$1,593	\$1,601	\$1,604	\$1,608	\$1,605
\$394	\$378	\$343	\$244	\$230
\$492	\$483	\$473	\$462	\$451
\$3,098	\$3,073	\$3,034	\$2,928	\$2,902
\$1,009	\$1,009	\$1,009	\$1,009	\$1,009
\$4,107	\$4,082	\$4,043	\$3,937	\$3,911

Other Post Employment Benefits (OPEB) Trust Contribution

Town of Acton

Town of Acton Portion of ABRSD Contribution

Total OPEB Trust Contributions

FY11 Recap	FY12 Recap	FY13	FY14	FY15
\$0	\$0	\$310	\$435	\$559
\$0	\$0	\$190	\$265	\$341
\$0	\$0	\$500	\$700	\$900

Revenues

State Aid

Cherry Sheet

Regional Revenue (Acton Share)

Total State Aid

	FY11 Recap	FY12 Recap	FY13	FY14	FY15
\$	6,261	\$ 6,190	\$ 6,350	\$ 6,667	\$ 7,001
\$	5,749	\$ 5,902	\$ 5,866	\$ 6,160	\$ 6,468
\$	12,010	\$ 12,092	\$ 12,216	\$ 12,827	\$ 13,469

Acton

Chapter 70

SFSF Stimulus

Subtotal Ed Aid

Charter Tuition Reimbursements

School Lunch

Lottery, Beano & Charity Games

General Fund Supplemental to Hold Harmless Lottery

Additional Assistance

Unrestricted General Government Aid

Unrestricted General Government Aid-Supplemental

Police Career Incentive

Veterans Benefits

Exemptions: Vets, Blind, Surviving Spouses & Elderly

State Owned Land

Public Libraries

Subtotal-Other

Mosquito Control Projects

Air Pollution Districts

Metropolitan Area Planning Council

RMV Non-Renewal Surcharge

MBTA

Regional Transit

Special Education

School Choice Sending Tuition

Subtotal-Less Assessments

Library and School Lunch Direct Aid (Cherry Sheet Offsets)

Net Cherry Sheet-Town of Acton

Acton-Boxborough

Chapter 70

Regional School Transportation

Charter Tuition Reimbursements

Charter School Sending Tuition

School Choice Sending Tuition

Net Cherry Sheet-Acton Portion of Acton/Boxborough

	FY10 Cherry Sheet	FY11 Cherry Sheet	FY12 Cherry Sheet FINAL	FY13 Estimate
\$5,228,141	\$5,123,578	\$5,160,527	\$5,188,231	\$5,390,352
\$0	\$357,131	\$0	\$0	\$0
\$5,228,141	\$5,480,709	\$5,160,527	\$5,188,231	\$5,390,352
\$11,331	\$5,967	\$3,880	\$9	\$9
\$12,013	\$12,013	\$9,996	\$11,212	\$10,872
\$1,484,039	\$0	\$0	\$0	\$0
\$227,222	\$0	\$0	\$0	\$0
\$29,696	\$0	\$0	\$0	\$0
\$0	\$1,232,453	\$1,183,155	\$1,097,608	\$1,097,608
\$0	\$0	\$0	\$0	\$0
\$118,000	\$18,748	\$9,245	\$0	\$0
\$8,286	\$20,782	\$35,498	\$42,560	\$45,277
\$38,932	\$37,687	\$38,099	\$36,566	\$37,564
\$62,997	\$67,752	\$51,904	\$53,760	\$53,777
\$33,363	\$25,937	\$25,729	\$25,780	\$26,691
\$2,025,879	\$1,410,339	\$1,357,506	\$1,267,495	\$1,271,798
(\$52,897)	(\$53,264)	(\$52,842)	(\$54,053)	(\$58,206)
(\$6,571)	(\$6,601)	(\$6,749)	(\$7,048)	(\$7,354)
(\$6,034)	(\$6,159)	(\$6,270)	(\$6,461)	(\$6,907)
(\$8,820)	(\$9,740)	(\$8,860)	(\$14,520)	(\$8,100)
(\$107,610)	(\$108,703)	(\$107,508)	(\$107,395)	(\$75,959)
(\$22,908)	(\$23,481)	(\$24,068)	(\$24,670)	(\$68,565)
\$0	(\$1,056)	\$0	\$0	\$0
(\$15,000)	(\$7,650)	(\$15,000)	(\$15,000)	(\$51,500)
(\$219,840)	(\$225,654)	(\$221,297)	(\$229,147)	(\$274,591)
\$7,034,180	\$6,665,394	\$6,261,011	\$6,189,587	\$6,349,996
\$5,413,736	\$5,305,461	\$5,492,159	\$5,622,000	\$5,622,000
\$622,353	\$488,864	\$479,959	\$530,319	\$497,218
\$113,901	\$63,297	\$87,963	\$34,542	\$31,646
(\$328,937)	(\$281,507)	(\$311,279)	(\$284,542)	(\$284,520)
\$5,821,053	\$5,576,115	\$5,748,802	\$5,902,319	\$5,866,344

Assumes Fnl Foundation Funding

4%

\$202,121

(\$4,303)

\$45,444

\$571

\$41,712

Percentage of
Acton Portion

80.67%

83.70%

80.67%

80.67%

\$18,868

Revenues					
Local Receipts					
	FY11 Recap	FY12 Recap	FY13	FY14	FY15
Excise Taxes	\$ 2,515	\$ 2,600	\$ 2,620	\$ 2,686	\$ 2,753
Fees	\$ 999	\$ 1,101	\$ 1,228	\$ 1,259	\$ 1,290
Miscellaneous Non-Recurring	\$ 84	\$ 86	\$ -	\$ -	\$ -
Investment Income	\$ 190	\$ 120	\$ 170	\$ 174	\$ 179
Total Local Receipts	\$ 3,788	\$ 3,906	\$ 4,018	\$ 4,119	\$ 4,222

	FY08 Recap	FY09 Recap	FY10 Recap	FY11 Recap	FY12 Recap	FY12 Projected	FY13 Projected
Motor Vehicle Excise	\$2,690,300	\$2,865,000	\$2,514,503	\$2,514,503	\$2,600,000	\$2,600,000	\$2,620,000
Penalties and Interest on Taxes and Excises	\$140,200	\$180,000	\$148,573	\$148,573	\$106,500	\$148,573	\$148,573
Payments In Lieu of Taxes	\$11,500	\$11,500	\$11,934	\$11,934	\$11,800	\$0	\$14,000
Other Charges For Services	\$115,800	\$125,000	\$23,779	\$23,779	\$19,800	\$23,779	\$19,779
Fees	\$338,100	\$360,000	\$0	\$0	\$0	\$0	\$0
Misc	\$0	\$0	\$37,050	\$0	\$0	\$0	\$0
Other Departmental Revenue	\$93,100	\$135,000	\$765,587	\$667,872	\$900,600	\$891,080	\$899,080
Licenses and Permits	\$177,700	\$200,000					
Fines and Forfeits	\$127,600	\$160,000	\$146,812	\$146,812	\$62,100	\$146,811	\$146,811
Fees	\$1,004,000	\$1,171,500	\$1,133,735	\$998,971	\$1,100,800	\$1,210,243	\$1,228,243
Investment Income	\$723,700	\$360,750	\$190,210	\$190,210	\$120,000	\$170,000	\$170,000
Miscellaneous Non-Recurring	\$0	\$0	\$0	\$83,919	\$85,547	\$0	\$0
Local Receipts-TOTAL	\$4,418,000	\$4,397,250	\$3,838,448	\$3,787,603	\$3,906,347	\$3,980,243	\$4,018,243

A. Beginning Reserve Position

Certified Free Cash From Last Fully Completed Fiscal Year
Free Cash Voted Oct. 12, 2011 STM Vote
Free Cash Voted Oct. 25, 2011 STM Vote
Free Cash Voted Nov. 30, 2011 STM Vote

	For FY12 Use (thru June 30, 2010 close)	For FY13 Use (generated thru FY11 close)	For FY14 Use Estimated	For FY15 Use Estimated
	\$4,650 (\$257) (\$170)	\$5,933	\$5,747	\$5,085

Subtotal Certified Free Cash

NESWC Available Balance
Action Portion of Certified E&D from Last Fully Completed Fiscal Year

	\$4,224	\$5,933	\$5,747	\$5,085
	\$2,435	\$1,859	\$1,468	\$943
	\$1,366	\$1,507	\$1,197	\$882
Total- Beginning Reserve Position	\$8,025	\$9,300	\$8,412	\$6,910

B. Actual Annual Use Of Reserves Used In Budget

Certified Free Cash
ANTICIPATED-Certified Free Cash for Nursing Enterprise at April, 2012 Town Meeting
NESWC
Action Portion of Certified E&D

	FY12 Budget-FINAL	FY13 TBD	FY14 Estimated	FY15 Estimated
	\$1,000	\$488	\$912	\$912
	\$0	\$200	\$0	\$0
	\$576	\$391	\$525	\$525
	\$277	\$621	\$615	\$615
Total- Actual Annual Use of Reserves Used In Budget	\$1,853	\$1,700	\$2,052	\$2,052

Annual Percentage Of Reserves Used to Support Annual Budget?

2.27% 2.02% 2.34% 2.23%

C. Assumption of Reserve Replenishment Generated In Prior Fiscal Year

Townwide Fiscal Year Turnbacks & Excess Revenues
Town Savings from Reducing Action Portion for ABRSD By Close of FY12 (5% Cap)
Unused Warrant Articles, Land Titles
NESWC
Anticipation of Returning Action Portion of ABRSD E & D By Close of FY12 (over 5% Cap)
ABRSD Fiscal Year Turnbacks-Action Portion

	(thru June 30, 2011 close)	(thru June 30, 2012 close)	(thru June 30, 2013 close)	(thru June 30, 2014 close)
	\$2,709	\$250	\$250	\$250
	\$0	\$252	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	(\$253)	\$0	\$0	\$0
	\$672	\$311	\$300	\$300
Total- Assumption of Reserve Replenishment	\$3,128	\$813	\$550	\$550

D. Year End Available Balance (A Minus B Plus C)

Free Cash
NESWC
DOR Certified E&D Available Balance-Action Portion

	Thru Close of FY11; (Available for FY13)	Thru Close of FY12; (Available for FY14)	Thru Close of FY13; (Available for FY15)	Thru Close of FY14; (Available for FY16)
	\$5,933	\$5,747	\$5,085	\$4,423
	\$1,859	\$1,468	\$943	\$418
	\$1,507	\$1,197	\$882	\$567
Total-Year End Available Balance	\$9,300	\$8,412	\$6,910	\$5,408

Projected Year End Available Balance As A Percentage of Annual Budget?

11.39% 9.98% 7.88%

Allocation of Revenues		FY12	FY13	Variance	% Change
Net Position					
Summary of Municipal Allocation					
	Municipal Budget	\$25,061	\$25,959		
	STM Votes	\$0	\$0		
	SBAB	\$1,009	\$1,009		
	APS Debt	\$611	\$615		
	Municipal Debt	\$378	\$343		
	PSF Debt	\$483	\$473		
	Nursing Enterprise Tax Subsidy	\$0	\$200		
	Transportation Enterprise Tax Subsidy	\$75	\$206		
	APS Debt Transfer in	\$309	\$203		
	COPS in School Transfer in	\$72	\$0		
	Total Operating Budget	\$27,998	\$29,007	\$1,009	3.6%
Breakout of APS Allocation					
	Operating Budget	\$26,495	\$26,765		
	Less APS Debt Transfers out	(\$309)	(\$203)		
	Less COPS in School Transfers out	(\$72)	\$0		
	Net Operating Budget	\$26,114	\$26,562	\$448	1.7%
Breakout of ABRSD Allocation					
	Operating Budget	\$29,207	\$30,061		
	Debt	\$1,601	\$1,620		
	Total Budget	\$30,808	\$31,681		
	Less Regional Revenue	(\$5,805)	(\$5,867)		
	Less E&D	(\$277)	(\$621)		
	Net Operating Budget	\$24,726	\$25,193	\$468	1.9%
Breakout of Minuteman Allocation					
	Operating Budget	\$777	\$802		
	Capital & Subsidy	\$0	\$29		
	Total Operating Budget	\$777	\$831	\$54	7.0%
Allocation of Revenues		FY12	FY13		
Municipal		35.2%	35.6%		
Schools		64.8%	64.4%		
Check of Totals					
All Budget		\$79,615	\$81,594		
Reserves Used		\$1,853	\$1,700		
Total Spending		\$81,467	\$83,294		
ALG Target		\$81,615	\$84,333		
Difference		(\$147.69)	(\$1,038.34)		

Staff
Case
CAD, DAD, DBD, GAD, TAD, and MAD
- ALL DAY PROGRAMS

Ac I
Acton Public Schools
2012 - 2013
October 1, 2012

9/9/12
2:41 PM

Grade	YOG	Conant			Douglas			Gates			Total	McCarthy-Towne			Total	Merriam				Total	# Sec.	Avg. Siz			
		CAD	CB	CC	2#	Total	DAD	DBD	DC	1#	Total	GAD	GB	Case +	TAD	TB	TC	(1)2#	(1)2#	(1)2#	MAD	MB	MC	1#	16#
K-25		22	18	18	58		20	20	21	61		19	20	39	21	18	18	57	58		20	19	19	58	273
	Rm 3	4	5				3	4	5			1	3	8	113	311	312	(1)1#	(1)1#		224	234	323	3#	8#
Gr. 1-24		22	22	21	65		22	21	21	64		21	22	64	Case +	22	22	21	65						
	Rm 5	7	8				6	7	8			10	5	6	114	301	302	(3)2#	(3)2#		133	135	231	334	4#
Gr. 2-23		22	21	23	66		22	22	23	67		20	23	65	Case +	23	23	25	71						
	Rm 10	17	9	1#			9	10	11	2#		17	9	1#	212	213	314	(5)3#	(5)3#		233	321	322	332	1#
Gr. 3-22		25	24	25	74		25	24	25	74		25	25	75	Case +	26	27	25	78						
	Rm 18	19	20				12	13	14			18	19	20	115	210	310	(2)1	(2)1		230	330	331	1#	2#
Gr. 4-21		23	24	23	70		23	25	24	72		24	23	71	Case +	25	25	23	73						
	Rm 14	15	16				19	20	21			14	15	16	211	303	313	(2)1#	(2)1#		223	235	335	1#	2#
Gr. 5-20		24	24	24	72		24	24	24	72		24	22	70	Case +	25	24	23	72						
	Rm 11	12	13				15	16	17			11	12	13	112	214	215				232	324	333	4#	5#
Gr. 6-19		26	26	27	79		26	23	26	75		26	25	77	Case +	26	26	26	78						
	Total Staff				3#	3#								8#				10#	10#				15#	30#	
Total		21 Sec.	Average	23.0	484	485	21 Sec.	Average	23.1	461	461	20 Sec.	Average	23.1	21 Sec.	Average	22.9	481	481		23 Sec	Average	22.9	527	2438
	Range	18	27				20	26				19	26		18	26					19	26			106
																									23.0
																									18
																									27

Grade level totals correct
Distribution by Room not complete

RJ GREY ACTUAL AND PROJECTED ENROLLMENTS

School Year	7th	8th	Choice 7th	Choice 8th	Original Project Total	Actual
2008-2009*	501	500	2			1003
2009-2010*	470	502	7			979
2010-2011*	464	476	9			949
2011-2012*	462	479	7	5		953
2012-2013*	449	468	11	7		935
2013-2014	456	457	8	11	932	
2014-2015	427	464	7	8	906	
2015-2016	429	435	4	7	875	
2016-2017	453	437	8	4	902	
2017-2018	429	460	11	8	908	
2018-2019	414	438	15	11	878	

	Projections for Full Team and Class Size					
	Grade 7 With 4 Teams		Grade 7 With 4 1/2 Teams#		Grade 8	
	Team Size	Class Size	Team Size	Class Size	Size	Size
2008-2009*	126	25	115	23	126	25
2009-2010*	121	24	110	22	129	26
2010-2011*	121	24	109	22	124	25
2011-2012*	117	23	106	21	121	24
2012-2013*	115	23			119	24
2013-2014	116	23			117	23
2014-2015	109	22			118	24
2015-2016	108	22			111	22
2016-2017	115	23			110	22
2017-2018	110	22			117	23
2018-2019	107	21			112	22

	Exploratory Projected Class Sizes		
	7th Sizes with 4 Exploratories	8th Sizes with 5 Exploratories	8th Sizes with 4 Exploratories
2008-2009*	29	25	32
2009-2010*	28	26	32
2010-2011*	27	25	31
2011-2012*	27	24	30
2012-2013*	29	24	30

2013-2014	29	24	29
2014-2015	27	23.4	30
2015-2016	27	22	28
2016-2017	29	22	28
2017-2018	28	23	29
2018-2019	27	22.4	28

#Half teams had approximately 45 students

^Class sizes affected by leveling in Math, where variation can be significant, often by +/- 5 students

Oct 1 Class Count Summary
2008-2012

kpk/clv
12:30 PM
1/8/2013

Course #	Enrollment Course	2008 - 2009 Actual			2009 - 2010 Actual			2010 - 2011 Actual			2011-2012 Actual			2012-2013 Actual		
		Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.
		N=1985			N=1961			N=1994			N=1956			N=1980		
111	English I - H	4	92	23.00	3	75	25.00	3	80	26.67	3	69	23.00	4	85	21.25
112	English I	16	356	22.25	20	396	19.80	19	391	20.58	19	369	19.42	19	369	19.42
151	English I SP (Trans)	1	8	8.00	1	8	8.00	1	16	16.00	1	9	9.00	1	14	14.00
115	English (Ind)	1	14	14.00	1	14	14.00	1	17	17.00	1	12	12.00	1	15	15.00
	Total English I	22	470	21.36	25	493	19.72	24	504	21.00	24	459	19.13	25	483	19.32
201	American Studies	2	49	24.50	5	107	21.40	5	115	23.00	4	99	24.75	2	41	20.50
121	English II - H	5	114	22.80	4	101	25.25	4	95	23.75	4	93	23.25	4	89	22.25
122	English II - A/E	11	248	22.55	8	169	21.13	9	186	20.67	9	194	21.56	10	219	21.90
123	English II - CP	4	85	21.25	4	79	19.75	4	74	18.50	5	111	22.20	6	105	17.50
126	English II (Ind)	1	10	10.00	1	10	10.00	1	15	15.00	1	17	17.00	1	10	10.00
	Total English II	23	506	22.00	22	466	21.18	23	485	21.09	23	514	22.35	23	464	20.17
131	English III - H	5	106	21.20	4	100	25.00	4	108	27.00	4	83	20.75	5	116	23.20
132	English III - AE	12	268	22.33	14	294	21.00	11	261	23.73	12	298	24.83	13	280	21.54
133	English III - CP	4	68	17.00	4	94	23.50	4	81	20.25	4	86	21.50	5	103	20.60
134	English III - SP	1	12	12.00	1	5	5.00	1	10	10.00	1	12	12.00	1	12	12.00
	Total English III	22	454	20.64	23	493	21.43	20	460	23.00	21	479	22.81	24	511	21.29
141	English IV - H	3	74	24.67	3	56	18.67	3	69	23.00	3	58	19.33	2	41	20.50
	English IV - AE	11	275	25.00	11	253	23.00	11	249	22.64	8	214	26.75	0	0	0.00
146	English IV - Project	3	61	20.33	3	59	19.67	4	96	24.00	5	95	19.00	3	54	18.00
	English IV - CP	3	57	19.00	4	69	17.25	3	75	25.00	4	78	19.50	0	0	0.00
154-159	Senior Sem Electives	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	18.5	363.5	19.65
144	English IV - SP	1	11	11.00	1	10	10.00	1	7	7.00	1	8	8.00	1	13	13.00
	Total English IV	21	478	22.76	22	447	20.32	22	496	22.55	21	453	21.57	24.5	471.5	19.24
486-490	MAP I & II	2	16	8.00	2	12	6.00	2	11	5.50	2	14	7.00	2	10	5.00
895	Pub. Speak. Deb.	0	0	0.00	0	0	0.00	1	16	16.00	1	11	11.00	1	16	16.00
149-150	Creative Writing I & II	1	20.5	20.50	1	20.5	20.50	1	29	29.00	1	20	20.00	1	18.5	18.50
	Writing Workshop	1	8.5	8.50	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Total	4	45	11.25	3	32.5	10.83	4	56	14.00	4	45	11.25	4	44.5	11.13
	Grand Total English	92	1953	21.23	95	1932	20.33	93	2001	21.52	93	1950	20.97	100.5	1974	19.64

			2008 - 2009	2009 - 2010	2010 - 2011	2011-2012	2012-2013										
			Actual	Actual	Actual	Actual	Actual										
Enrollment			N=1965	N=1961	N=1994	N=1956	N=1980										
course #	Course		Sec't.	Total #	Ave.	Sec't.	Total #	Ave.	Sec't.	Total #	Ave.	Sec't.	Total #	Ave.	Sec't.	Total #	Ave.
211	W. History - H		3	69	23.00	3	77	25.67	2	61	30.50	3	52	17.33	3	63	21.00
212	W. History - AE		14	311	22.21	13	317	24.38	14	326	23.29	13	315	24.23	13	312	24.00
213	W. History - CP		5	91	18.20	5	95	19.00	6	101	16.83	5	84	16.80	5	99	19.80
285	W. History SP		1	8	8.00	1	8	8.00	1	16	16.00	1	9	9.00	1	14	14.00
	W. History Total		23	479	20.83	22	497	22.59	23	504	21.91	22	460	20.91	22	488	22.18
202	American Studies		2	49	24.50	5	107	21.40	5	115	23.00	4	99	24.75	2	41	20.50
221	USH/GOV I -H		4	91	22.75	3	79	26.33	4	83	20.75	4	96	24.00	3	73	24.33
222	USH/GOV I -AE		13	281	21.62	9	206	22.89	9	206	22.89	9	214	23.78	11	275	25.00
223	USH/GOV I -CP		4	82	20.50	4	74	18.50	3	74	24.67	4	85	21.25	4	67	16.75
286	USH/GOV I - SP		0	0	0.00	0	0	0.00	0	0	0.00	1	21	21.00	1	13	13.00
	Total USH/GOV I		23	503	21.87	21	466	22.19	21	478	22.76	22	515	23.41	21	469	22.33
231	USH/GOV II -H		5	116	23.20	4	104	26.00	4	101	25.25	5	111	22.20	5	111	22.20
232	USH/GOV II -AE		13	279	21.46	14	305	21.79	12	278	23.17	12	286	23.83	12	288	24.00
233	USH/GOV II -CP		3	61	20.33	4	90	22.50	4	81	20.25	4	79	19.75	5	104	20.80
	Total USH/GOV II		21	456	21.71	22	499	22.68	20	460	23.00	21	476	22.67	22	503	22.86
251	Psych - H		3	199	66.33	3	153	51.00	3	163	54.33	3	161	53.67	3	158	52.67
252	Psych -AE		5	100	20.00	5	121	24.20	7	153	21.86	5	129	25.80	6	138	23.00
253	Psych - CP		2	43	21.50	2	38	19.00	2	42	21.00	3	50	16.67	2	42	21.00
	Total Psych		10	342	34.20	10	312	31.20	12	358	29.83	11	340	30.91	11	338	30.73
276	Sociology		3	49	16.33	3	53	17.67	3	63.5	21.17	3	52	17.33	4	68	17.00
282	You and the Law		1.5	29	19.33	2	39	19.50	1.5	29	19.33	1.5	34.5	23.00	2	42	21.00
284	European Hist-H/AP		2	54	27.00	3	66	22.00	2	55	27.50	3	56	18.67	2	48	24.00
236	Economics		3	59	19.67	3	60	20.00	2	46	23.00	3	70	23.33	4	82	20.50
241	International Relations		3	70	23.33	3	55	18.33	2	51	25.50	2	60	30.00	3	88	29.33
272	Political Science		1	25.5	25.50	1	19.5	19.50	1	26	26.00	1	16	16.00	1.5	29	19.33
274	Current Events		1	8.5	8.5	1	13.5	13.5	1	17	17.0	1	23.5	23.5	2.5	53	21.2
494/489	MAP I & II		2	14	7.00	2	9	4.50	2	11	5.50	2	10	5.00	2	7	3.50
	Misc. SS Totals		16.5	309	18.73	18	315	17.50	14.5	298.5	20.59	16.5	322	19.52	21	417	19.86
	Grand Total Soc. St.		93.5	2089	22.34	93	2089	22.46	90.5	2098.5	23.19	92.5	2113	22.84	97	2215	22.84

course #	Enrollment	2008 - 2009			2009 - 2010			2010 - 2011			2011-2012			2012-2013		
		Actual			Actual			Actual			Actual			Actual		
		N = 1965			N = 1961			N = 1994			N = 1956			N = 1980		
		Sec.	Total #	Ave.	Sec.	Total #	Ave.	Sec.	Total #	Ave.	Sec.	Total #	Ave.	Sec.	Total #	Ave.
316	Elem. Algebra I - SP-1	2	27	13.50	2	36	18.00	2	31	15.50	2	34	17.00	2	19	9.50
360	Elem. Algebra 1 - 1 TR	1	6	6.00	1	7	7.00	1	16	16.00	1	7	7.00	1	13	13.00
326	Elem. Algebra I - SP-2	2	46	23.00	2	33	16.50	2	45	22.50	2	50	25.00	3	59	19.67
310	Algebra I - H	2	46	23.00	2	54	27.00	1	31	31.00	2	45	22.50	2	34	17.00
312	Algebra I - AE	7	162	21.71	7	155	22.14	7	163	23.29	7	152	21.71	7	147	21.00
313	Algebra I - CP	6	110	18.33	6	108	18.00	5	101	20.20	6	129	21.50	6	124	20.67
924	Math Fundamentals	1	4	4.00	1	12	12.00	1	11	11.00	1	7	7.00	1	6	6.00
	Total Algebra	21	391	18.62	21	405	19.29	19	398	20.95	21	424	20.19	22	402	18.27
324	Geometry SP	1	15	15.00	1	13	13.00	1	10	10.00	1	17	17.00	1	29	29.00
311	Geometry - H	3	92	30.67	3	91	30.33	3	96	32.00	3	87	29.00	3	95	31.67
322	Geometry - AE	10	268	26.80	9	229	25.44	10	284	26.40	8	206	25.75	9	223	24.78
323	Geometry - CP	8	148	18.50	7	135	19.29	6	126	21.00	7	124	17.71	7	156	22.29
	Total Geometry	22	523	23.77	20	468	23.40	20	496	24.80	19	434	22.84	20	503	25.15
321	Algebra II - H	3	76	25.33	3	95	31.67	3	92	30.67	3	94	31.33	3	94	31.33
332	Algebra II - AE	9	218	24.22	9	215	23.89	8	184	23.00	9	223	24.78	7	191	27.29
	Algebra II - CP	7	141	20.14	9	189	21.00	8	163	20.38	8	164	20.50	0	0	0.00
333-334	Algebra II - CP/SP	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	8	158	19.75
	Total Algebra II	19	435	22.99	21	499	23.76	19	439	23.11	20	481	24.05	18	443	24.61
331	Precalc/Intro Calc H	2	61	30.50	2	60	30.00	2	72	36.00	2	66	33.00	2	68	34.00
352	Precalc/Intro Calc AE	7	186	26.57	7	182	26.00	8	197	24.63	7	167	23.86	7	186	26.57
353	Precalculus CP	7	159	22.71	7	141	20.14	8	168	21.00	7	153	21.86	7	173	24.71
	Total Trigonometry	16	406	25.38	16	383	23.94	18	437	24.28	16	386	24.13	16	427	26.69
343	Calculus AE	0	0	0.00	0	0	0.00	0	0	0.00	1	19	19.00	1	15	15.00
341	BC Calc-H/AP	1	44	44.00	1	34	34.00	1	37	37.00	1	39	39.00	1	37	37.00
342	AB Calc - AE/AP	4	98	24.50	4	99	24.75	4	101	25.25	4	95	23.75	4	98	24.50
	Total Calculus	5	142	28.40	5	133	26.60	5	138	27.60	6	153	25.50	6	150	25.00
357	JAVA Prog	0	0	0.00	0	0	0.00	0.5	15	30.00	1	16	16.00	1	23	23.00
483-488	MAP I & II	2	12	6.00	2	6	3.00	2	9	4.50	2	8	4.00	2	9	4.50
	Int C Prog H/AE	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
346	Prob/Stat	1	19.5	19.50	1	24	24.00	1	28	28.00	1	35	35.00	1.5	43	28.67
623	Accounting	3	64	21.33	3	71	23.67	2	53	26.50	2	39	19.50	2	35	17.50
347	STATS I H/AP	1	15.5	15.50	1	21	21.00	1	24.5	24.50	1	32.5	32.50	1.5	39.5	26.33
358	Intro to JAVA	1	11	11.00	1	20	20.00	0.5	12.5	25.00	1	25.5	25.50	1	26	26.00
	Misc. Math Totals	8	122	15.25	8	142	17.75	7	142	20.29	8	156	19.50	9	175.5	19.50
	Grand Total Math	91	2019	22.19	91	2030	22.31	88	2050	23.30	90	2034	22.60	91	2101	23.08

course #	Enrollment Course	2008 - 2009 Actual			2009 - 2010 Actual			2010 - 2011 Actual			2011-2012 Actual			2012-2013 Actual		
		Sec.	Total #	Ave.	Sec.	Total #	Ave.	Sec.	Total #	Ave.	Sec.	Total #	Ave.	Sec.	Total #	Ave.
411	Earth Science - H	4	112	28.00	5	135	27.00	5	112	22.40	4	89	22.25	5	123	24.60
412	Earth Science - AE	8	185	23.13	8	189	23.63	8	174	21.75	8	195	24.38	6	148	24.67
413	Earth Science - CP	3	60	20.00	3	66	22.00	4	83	20.75	5	75	15.00	5	85	17.00
414	Earth Science SP	1	8	8.00	1	8	8.00	1	16	16.00	1	9	9.00	0	0	0.00
	Total Earth Science	16	365	22.81	17	398	23.41	18	385	21.39	18	368	20.44	16	356	22.25
421	Biology - H	6	180	30.00	6	162	27.00	7	208	29.71	7	173	24.71	6	185	30.83
422	Biology - AE	9	235	26.11	8	183	22.88	9	193	21.44	8	188	23.50	8	181	22.63
423	Biology - CP	5	96	19.20	5	95	19.00	5	79	15.80	5	90	18.00	5	102	20.40
460	Biology - SP	1	19	19.00	2	21	10.50	2	31	15.50	3	39	13.00	2	16	8.00
	Total Biology	21	530	25.24	21	461	21.95	23	511	22.22	23	490	21.30	21	484	23.05
431	Chemistry-H	4	106	26.50	6	147	24.50	5	130	26.00	6	157	26.17	5	133	26.60
432	Chemistry-AE	9	225	25.00	10	215	21.50	8	184	23.00	8	204	25.50	9	191	21.22
433	Chemistry-CP	4	88	22.00	6	126	21.00	6	119	19.83	6	120	20.00	7	126	18.00
	Total Chemistry	17	419	24.65	22	488	22.18	19	433	22.79	20	481	24.05	21	450	21.43
441	Physics - H	2	77	38.50	2	62	31.00	3	80	26.67	3	92	30.67	3	88	29.33
442	Physics - AE	6	166	26.00	6	147	24.50	6	144	24.00	7	147	21.00	6	141	23.50
443	Physics - CP	5	94	18.80	5	86	17.20	6	121	20.17	6	112	18.67	7	149	21.29
	Total Physics	13	327	25.15	13	295	22.69	15	345	23.00	16	351	21.94	16	378	23.63
467	Fundamentals	1	9	9.00	1	8	8.00	1	10	10.00	1	5	5.00	1	8	8.00
459	Env. Sci.-H/AP	2	53	26.50	2	63	31.50	2	52	26.00	2	49	24.50	3	69	23.00
439	Adv. Chem. - H	2	42	21.00	2	36	18.00	3	61	20.33	3	54	18.00	3	66	22.00
451	Adv. Bio - H	3	71	23.67	3	88	29.33	3	89	29.67	4	89	22.25	4	98	24.50
	Sci Tech	0	0	0.00	1	16	16.00	0	0	0.00	1	19	19.00	0	0	0.00
462	Human Body SP	0.5	7.5	15.00	0	0	0.00	0.5	7.5	15.00	0	0	0.00	1	16	0.00
453	Bioethics	1.5	30.5	20.33	1	21.5	21.50	0.5	15	30.00	0	0	0.00	0.5	7	0.00
436	Anat/Phys	1	27	27.00	1.5	30.5	20.33	2	43	21.50	1.5	35.5	23.67	1.5	37	24.67
463	Physical Science	2	34	17.00	1	23	23.00	1	22	22.00	1	19	19.00	2	38	19.00
458	Environ Sci. (on-line)	1	14	0.00	1	26	0.00	1	17	0.00	1	23	0.00	0	0	0.00
461	Sci. & Environment	0.5	6.5	13.00	0	0	0.00	0.5	8	16.00	0	0	0.00	1	16.5	0.00
	Astronomy	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Forensics	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
466	Oceanography	2	45.5	22.75	0	0	0.00	3	75.5	25.17	1.5	39	26.00	1	18.5	18.50
465	Engineering	1	13	13.00	0	0	0.00	1	23	23.00	0	0	0.00	0	0	0.00
454	Bioethics on-line	0.5	12.5	25.00	0	0	0.00	0.5	6.5	13.00	0	0	0.00	0	0	0.00
487,493	MAP I & II	2	16	8.00	2	11	5.50	1	9	9.00	2	13	6.50	2	6	3.00
	Misc. Science Totals	20	381.5	19.08	15.5	323	20.84	20	438.5	21.93	18	345.5	19.19	20	380	19.00
	Grand Total Science	87	2022.5	23.25	88.5	1965	22.20	95	2112.5	22.24	95	2036	21.43	94	2048	21.79

Course #	Enrollment	2008 - 2009			2009 - 2010			2010 - 2011			2011-2012			2012-2013		
		Actual			Actual			Actual			Actual			Actual		
		N=1965			N=1961			N=1994			N=1956			N=1980		
		Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.
510	French I	1	18	18.00	1	20	20.00	1	18	18.00	1	16	16.00	1	19	19.00
511	French II - H	2	58	29.00	2	44	22.00	1	29	29.00	2	48	24.00	1	37	37.00
512	French II - AE	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	2	45	22.50
	French II - AE/CP	2	48	24.00	2	48	24.00	2	47	23.50	3	60	20.00	0	0	0.00
513	French II - CP	1	21	21.00	2	25	12.50	1	18	18.00	0	0	0.00	2	27	13.50
	Total French I&II	6	145	24.17	7	137	19.57	5	112	22.40	6	124	20.67	6	128	21.33
521	French III - H	2	65	32.50	2	61	30.50	2	48	24.00	1	28	28.00	2	50	25.00
	French III - AE/IV-CP	3	58	19.33	2	42	21.00	0	0	0.00	0	0	0.00	0	0	0.00
522	French III - AE	0	0	0.00	0	0	0.00	2	43	21.50	2	44	22.00	2	42	21.00
	French III - CP	1	11	11.00	1	18	18.00	1	20	20.00	1	17	17.00	0	0	0.00
523;533	French III-CP/IV-CP	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	2	20	10.00
	Total French III	6	134	22.33	5	121	24.20	5	111	22.20	4	89	22.25	6	112	18.67
	French IV-CP	0	0	0.00	0	0	0.00	1	13	13.00	1	14	14.00	0	0	0.00
531	French IV - H	2	58	29.00	2	60	30.00	2	57	28.50	2	48	24.00	1	26	26.00
532;543	French IV - AEN-CP	2	39	19.50	2	34	17.00	2	24	12.00	2	34	17.00	2	37	18.50
	Total French IV	4	97	24.25	4	94	23.50	5	94	18.80	5	96	19.20	3	63	21.00
541	French V - H /AP	1	23	23.00	2	42	21.00	1	21	21.00	1	22	22.00	1	32	32.00
542	French V - AE	1	11	11.00	1	12	12.00	1	18	18.00	1	14	14.00	1	11	11.00
	Total French V	2	34	17.00	3	54	18.00	2	39	19.50	2	36	18.00	2	43	21.50
	Grand Total French	18	410	22.78	19	406	21.37	17	356	20.94	17	345	20.29	17	346	20.35
554	Spanish I Part 1	2	43	21.50	3	49	16.33	2	44	22.00	2	46	23.00	3	49	16.33
555	Spanish I Part 2	2	26	13.00	2	38	19.00	2	45	22.50	2	38	19.00	3	41	13.67
552	Spanish I - AE	1	26	26.00	1	29	29.00	1	22	22.00	1	21	21.00	1	25	25.00
	Spanish I - CP	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Total Spanish I	5	95	19.00	6	116	19.33	5	111	22.20	5	105	21.00	7	115	16.43
563	Spanish II-CP	4	63	15.75	3	42	14.00	5	89	17.80	4	89	22.25	5	89	17.80
561	Spanish II - H	3	97	32.33	4	119	29.75	4	113	28.25	4	90	22.50	3	82	27.33
562	Spanish II - AE	7	148	21.14	7	151	21.57	8	159	19.88	7	144	20.57	6	139	23.17
	Spanish II - CPc	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Total Spanish II	14	308	22.00	14	312	22.29	17	361	21.24	15	323	21.53	14	310	22.14
573	Spanish III - CP	0	0	0.00	4	65	0.00	3	50	16.67	4	87	21.75	5	90	18.00
572	Spanish III- AE	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6	133	22.17
571	Spanish III - H	3	86	28.67	3	73	24.33	3	80	26.67	3	83	27.67	2	67	33.50
	Spanish III AE / IV CP	8	160	20.00	6	136	22.67	7	155	22.14	6	144	24.00	0	0	0.00
	Spanish III CP / IVCPc	3	66	22.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Total Spanish III	14	312	22.29	13	274	21.08	13	285	21.92	13	314	24.15	13	290	22.31

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		2008 - 2009 Actual			2009 - 2010 Actual			2010 - 2011 Actual			2011-2012 Actual			2012-2013 Actual							
Course #	Enrollment Course	N = 1965	Sect.	Total #	Ave.	N = 1961	Sect.	Total #	Ave.	N = 1994	Sect.	Total #	Ave.	N = 1956	Sect.	Total #	Ave.	N = 1980	Sect.	Total #	Ave.
581	Spanish IV - H	3	87	29.00	27.50	2	55	27.50	30.50	2	61	30.50	24.33	3	73	24.33	23.00	3	69	23.00	
	Spanish IV - AE	5	101	20.20	20.67	6	124	20.67	26.50	4	106	26.50	22.00	5	110	22.00	0	0	0.00		
583	Spanish IV - CP	1	15	15.00	15.00	2	30	15.00	14.67	3	44	14.67	12.67	3	38	12.67	4	72	18.00		
582-593	Spanish IV-AE/V-CP	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	4	104	26.00		
	Total Spanish IV	9	203	22.56	20.90	10	209	20.90	23.44	9	211	23.44	20.09	11	221	20.09	11	245	22.27		
591	Spanish V - H/AP	1	30	30.00	20.00	2	40	20.00	15.50	2	31	15.50	28.00	1	28	28.00	1	30	30.00		
592	Spanish V - AE	3	57	19.00	22.00	2	44	22.00	19.00	2	38	19.00	14.00	2	28	14.00	1	32	32.00		
	Sp. V CP	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	5.00	1	5	5.00	0	0	0.00		
	Total Spanish V	4	87	21.75	21.00	4	84	21.00	17.25	4	69	17.25	15.25	4	61	15.25	2	62	31.00		
	Grand Total Spanish	46	1005	21.85	21.17	47	995	21.17	21.60	48	1037	21.60	21.33	48	1024	21.33	47	1022	21.74		
500	Latin I	0	0	0.00	0.00	0	0	0.00	23.50	2	47	23.50	16.67	3	50	16.67	2	47	23.50		
506	Latin I H	2	40	20.00	19.00	1	19	19.00	0.00	0	0	0.00	0.00	0	0	0.00	1	21	21.00		
	Latin I AE	3	54	18.00	18.00	2	36	18.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
	Latin II AE	1	20	20.00	24.00	1	24	24.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
501-502	Latin II AE/H	1	24	24.00	23.00	1	23	23.00	29.00	1	29	29.00	24.00	1	24	24.00	1	20	20.00		
0	Latin III AE	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
508-503	Latin III AE/H	0	0	0.00	13.00	1	13	13.00	14.00	1	14	14.00	16.00	1	16	16.00	1	16	16.00		
525	Latin IV Vergil AE/H	1	15	15.00	0.00	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
527	Italian I	0	0	0.00	0.00	0	0	0.00	19.00	2	38	19.00	25.00	2	50	25.00	0	0	0.00		
	Italian I /Italian I H	3	61	20.33	26.00	2	52	26.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
	Italian I H	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
	Italian II AE	2	24	12.00	11.00	1	11	11.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
528-529	Italian II AE/H	1	21	21.00	15.00	1	15	15.00	16.00	2	32	16.00	25.00	1	25	25.00	1	23	23.00		
0	Italian III AE	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0	0	0.00		
0	Italian III AE/H	0	0	0.00	18.00	1	18	18.00	17.00	1	17	17.00	16.00	1	16	16.00	0	0	0.00		
534-536	Italian III-AE/III-H/IV-H	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	0.00	0	0	0.00	1	10	10.00		
546	Chinese I	3	47	15.67	13.50	2	27	13.50	19.00	1	19	19.00	16.00	1	16	16.00	1	27	27.00		
547	Chinese II AE	0	0	0.00	25.00	1	25	25.00	16.00	1	16	16.00	18.00	1	18	18.00	1	17	17.00		
548-549	Chinese III AE/H	0	0	0.00	0.00	0	0	0.00	16.00	1	16	16.00	15.00	1	15	15.00	1	14	14.00		
	Total Other WL	17	306	18.00	18.79	14	263	18.79	19.00	12	228	19.00	19.17	12	230	19.17	10	195	19.50		
	Grand Total W. Lang.	81	1721	21.25	20.80	80	1664	20.80	21.05	77	1621	21.05	20.77	77	1599	20.77	74	1563	21.12		

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Course #	Enrollment	2008 - 2009			2009 - 2010			2010 - 2011			2011 - 2012			2012 - 2013		
		Actual			Actual			Actual			Actual			Actual		
		N = 1965	Sect.	Total #	Ave.	N = 1961	Sect.	Total #	Ave.	N = 1994	Sect.	Total #	Ave.	N = 1956	Sect.	Total #
	Course															
111	English I - H	4	92	23.00	3	75	25.00	3	80	26.67	3	69	23.00	4	85	21.25
112	English I	16	356	22.25	20	396	19.80	19	391	20.58	19	369	19.42	19	369	19.42
151	English I SP (Trans)	1	8	8.00	1	8	8.00	1	16	16.00	1	9	9.00	1	14	14.00
115	English (Ind)	1	14	14.00	1	14	14.00	1	17	17.00	1	12	12.00	1	15	15.00
	Total English I	22	470	21.36	25	493	19.72	24	504	21.00	24	459	19.13	25	483	19.32
201	American Studies	2	49	24.50	5	107	21.40	5	115	23.00	4	99	24.75	2	41	20.50
121	English II - H	5	114	22.80	4	101	25.25	4	95	23.75	4	93	23.25	4	89	22.25
122	English II - AE	11	248	22.55	8	169	21.13	9	186	20.67	9	194	21.56	10	219	21.90
123	English II - CP	4	85	21.25	4	79	19.75	4	74	18.50	5	111	22.20	6	105	17.50
126	English II (Ind)	1	10	10.00	1	10	10.00	1	15	15.00	1	17	17.00	1	10	10.00
	Total English II	23	506	22.00	22	466	21.18	23	485	21.09	23	514	22.35	23	464	20.17
131	English III - H	5	106	21.20	4	100	25.00	4	108	27.00	4	83	20.75	5	116	23.20
132	English III - AE	12	268	22.33	14	294	21.00	11	261	23.73	12	298	24.83	13	280	21.54
133	English III - CP	4	68	17.00	4	94	23.50	4	81	20.25	4	86	21.50	5	103	20.60
134	English III - SP	1	12	12.00	1	5	5.00	1	10	10.00	1	12	12.00	1	12	12.00
	Total English III	22	454	20.64	23	493	21.43	20	460	23.00	21	479	22.81	24	511	21.29
141	English IV - H	3	74	24.67	3	56	18.67	3	69	23.00	3	58	19.33	2	41	20.50
	English IV - AE	11	275	25.00	11	253	23.00	11	249	22.64	8	214	26.75	0	0	0.00
146	English IV - Project	3	61	20.33	3	59	19.67	4	96	24.00	5	95	19.00	3	54	18.00
	English IV - CP	3	57	19.00	4	69	17.25	3	75	25.00	4	78	19.50	0	0	0.00
154-159	Senior Sem Electives	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	18.5	363.5	19.65
144	English IV - SP	1	11	11.00	1	10	10.00	1	7	7.00	1	8	8.00	1	13	13.00
	Total English IV	21	478	22.76	22	447	20.32	22	496	22.55	21	453	21.57	24.5	471.5	19.24
486-490	MAP I & II	2	16	8.00	2	12	6.00	2	11	5.50	2	14	7.00	2	10	5.00
895	Pub. Speak. Deb.	0	0	0.00	0	0	0.00	1	16	16.00	1	11	11.00	1	16	16.00
149-160	Creative Writing I & II	1	20.5	20.50	1	20.5	20.50	1	29	29.00	1	20	20.00	1	18.5	18.50
	Writing Workshop	1	8.5	8.50	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Total	4	45	11.25	3	32.5	10.83	4	56	14.00	4	45	11.25	4	44.5	11.13
	Grand Total English	92	1953	21.23	95	1932	20.33	93	2001	21.52	93	1950	20.97	100.5	1974	19.64

course #	Enrollment	2008 - 2009			2009 - 2010			2010 - 2011			2011 - 2012			2012 - 2013		
		Actual			Actual			Actual			Actual			Actual		
		N = 1965			N = 1961			N = 1984			N = 1856			N = 1980		
	Course	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.
211	W. History - H	3	69	23.00	3	77	25.67	2	61	30.50	3	52	17.33	3	63	21.00
212	W. History - AE	14	311	22.21	13	317	24.38	14	326	23.29	13	315	24.23	13	312	24.00
213	W. History - CP	5	91	18.20	5	95	19.00	6	101	16.83	5	84	16.80	5	99	19.80
285	W. History SP	1	8	8.00	1	8	8.00	1	16	16.00	1	9	9.00	1	14	14.00
	W. History Total	23	479	20.83	22	497	22.59	23	504	21.91	22	460	20.91	22	488	22.18
202	American Studies	2	49	24.50	5	107	21.40	5	115	23.00	4	99	24.75	2	41	20.50
221	USH/GOV I - H	4	91	22.75	3	79	26.33	4	83	20.75	4	96	24.00	3	73	24.33
222	USH/GOV I - AE	13	281	21.62	9	206	22.89	9	206	22.89	9	214	23.78	11	275	25.00
223	USH/GOV I - CP	4	82	20.50	4	74	18.50	3	74	24.67	4	85	21.25	4	67	16.75
286	USH/GOV I - SP	0	0	0.00	0	0	0.00	0	0	0.00	1	21	21.00	1	13	13.00
	Total USH/GOV I	23	503	21.87	21	466	22.19	21	478	22.76	22	515	23.41	21	469	22.33
231	USH/GOV II - H	5	116	23.20	4	104	26.00	4	101	25.25	5	111	22.20	5	111	22.20
232	USH/GOV II - AE	13	279	21.46	14	305	21.79	12	278	23.17	12	286	23.83	12	288	24.00
233	USH/GOV II - CP	3	61	20.33	4	90	22.50	4	81	20.25	4	79	19.75	5	104	20.80
	Total USH/GOV II	21	456	21.71	22	499	22.68	20	460	23.00	21	476	22.67	22	503	22.86
251	Psych - H	3	199	66.33	3	153	51.00	3	163	54.33	3	161	53.67	3	158	52.67
252	Psych - AE	5	100	20.00	5	121	24.20	7	153	21.86	5	129	25.80	6	138	23.00
253	Psych - CP	2	43	21.50	2	38	19.00	2	42	21.00	3	50	16.67	2	42	21.00
	Total Psych	10	342	34.20	10	312	31.20	12	358	29.83	11	340	30.91	11	338	30.73
276	Sociology	3	49	16.33	3	53	17.67	3	63.5	21.17	3	52	17.33	4	68	17.00
282	You and the Law	1.5	29	19.33	2	39	19.50	1.5	29	19.33	1.5	34.5	23.00	2	42	21.00
284	European Hist-H/AP	2	54	27.00	3	66	22.00	2	55	27.50	3	56	18.67	2	48	24.00
236	Economics	3	59	19.67	3	60	20.00	2	46	23.00	3	70	23.33	4	82	20.50
241	International Relations	3	70	23.33	3	55	18.33	2	51	25.50	2	60	30.00	3	88	29.33
272	Political Science	1	25.5	25.50	1	19.5	19.50	1	26	26.00	1	16	16.00	1.5	29	19.33
274	Current Events	1	8.5	8.5	1	13.5	13.5	1	17	17.0	1	23.5	23.5	2.5	53	21.2
494/489	MAP I & II	2	14	7.00	2	9	4.50	2	11	5.50	2	10	5.00	2	7	3.50
	Misc. SS Totals	16.5	309	18.73	18	315	17.50	14.5	298.5	20.59	16.5	322	19.52	21	417	19.86
	Grand Total Soc. St.	93.5	2089	22.34	93	2089	22.46	90.5	2098.5	23.19	92.5	2113	22.84	97	2215	22.84

course #	Enrollment	2008 - 2009 Actual			2009 - 2010 Actual			2010 - 2011 Actual			2011-2012 Actual			2012-2013 Actual		
		N = 1965			N = 1961			N = 1994			N = 1966			N = 1980		
		Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.	Sect.	Total #	Ave.
316	Elem. Algebra I - SP-1	2	27	13.50	2	36	18.00	2	31	15.50	2	34	17.00	2	19	9.50
360	Elem. Algebra 1-1 TR	1	6	6.00	1	7	7.00	1	16	16.00	1	7	7.00	1	13	13.00
326	Elem. Algebra I - SP-2	2	46	23.00	2	33	16.50	2	45	22.50	2	50	25.00	3	59	19.67
310	Algebra I - H	2	46	23.00	2	54	27.00	1	31	31.00	2	45	22.50	2	34	17.00
312	Algebra I - AE	7	152	21.71	7	155	22.14	7	163	23.29	7	152	21.71	7	147	21.00
313	Algebra I - CP	6	110	18.33	6	108	18.00	5	101	20.20	6	129	21.50	6	124	20.67
924	Math Fundamentals	1	4	4.00	1	12	12.00	1	11	11.00	1	7	7.00	1	6	6.00
	Total Algebra	21	391	18.62	21	405	19.29	19	398	20.95	21	424	20.19	22	402	18.27
324	Geometry SP	1	15	15.00	1	13	13.00	1	10	10.00	1	17	17.00	1	29	29.00
311	Geometry - H	3	92	30.67	3	91	30.33	3	96	32.00	3	87	29.00	3	95	31.67
322	Geometry - AE	10	268	26.80	9	229	25.44	10	264	26.40	8	206	25.75	9	223	24.78
323	Geometry - CP	8	148	18.50	7	135	19.29	6	126	21.00	7	124	17.71	7	156	22.29
	Total Geometry	22	523	23.77	20	468	23.40	20	496	24.80	19	434	22.84	20	503	25.15
321	Algebra II - H	3	76	25.33	3	95	31.67	3	92	30.67	3	94	31.33	3	94	31.33
332	Algebra II - AE	9	218	24.22	9	215	23.89	8	184	23.00	9	223	24.78	7	191	27.29
	Algebra II - CP	7	141	20.14	9	189	21.00	8	163	20.38	8	164	20.50	0	0	0.00
333-334	Algebra II - CP/SP	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	8	158	19.75
	Total Algebra II	19	435	22.89	21	499	23.76	19	439	23.11	20	481	24.05	18	443	24.61
331	Precalc/Intro Calc H	2	61	30.50	2	60	30.00	2	72	36.00	2	66	33.00	2	68	34.00
352	Precalc/Intro Calc AE	7	186	26.57	7	182	26.00	8	197	24.63	7	167	23.86	7	186	26.57
353	Precalculus CP	7	159	22.71	7	141	20.14	8	168	21.00	7	153	21.86	7	173	24.71
	Total Trigonometry	16	406	25.38	16	383	23.94	18	437	24.28	16	386	24.13	16	427	26.69
343	Calculus AE	0	0	0.00	0	0	0.00	0	0	0.00	1	19	19.00	1	15	15.00
341	BC Calc-H/AP	1	44	44.00	1	34	34.00	1	37	37.00	1	39	39.00	1	37	37.00
342	AB Calc - AE/AP	4	98	24.50	4	99	24.75	4	101	25.25	4	95	23.75	4	98	24.50
	Total Calculus	5	142	28.40	5	133	26.60	5	138	27.60	6	153	25.50	6	150	25.00
357	JAVA Prog	0	0	0.00	0	0	0.00	0.5	15	30.00	1	16	16.00	1	23	23.00
483-488	MAP I & II	2	12	6.00	2	6	3.00	2	9	4.50	2	8	4.00	2	9	4.50
	Int C Prog H/AE	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
346	Prob/Stat	1	19.5	19.50	1	24	24.00	1	28	28.00	1	35	35.00	1.5	43	28.67
623	Accounting	3	64	21.33	3	71	23.67	2	53	26.50	2	39	19.50	2	35	17.50
347	STATS I H/AP	1	15.5	15.50	1	21	21.00	1	24.5	24.50	1	32.5	32.50	1.5	39.5	26.33
358	Intro to JAVA	1	11	11.00	1	20	20.00	0.5	12.5	25.00	1	25.5	25.50	1	26	26.00
	Misc. Math Totals	8	122	15.25	8	142	17.75	7	142	20.29	8	156	19.50	9	175.5	19.50
	Grand Total Math	91	2019	22.19	91	2030	22.31	88	2050	23.30	90	2034	22.60	91	2101	23.08

course #	Enrollment	2008 - 2009			2009 - 2010			2010 - 2011			2011 - 2012			2012-2013		
		Actual			Actual			Actual			Actual			Actual		
		N = 1965	Sect.	Ave.	N = 1961	Sect.	Ave.	N = 1994	Sect.	Ave.	N = 1956	Sect.	Ave.	N = 1980	Sect.	Ave.
411	Earth Science - H	4	112	28.00	5	135	27.00	5	112	22.40	4	89	22.25	5	123	24.60
412	Earth Science - AE	8	185	23.13	8	189	23.63	8	174	21.75	8	195	24.38	6	148	24.67
413	Earth Science - CP	3	60	20.00	3	66	22.00	4	83	20.75	5	75	15.00	5	85	17.00
414	Earth Science SP	1	8	8.00	1	8	8.00	1	16	16.00	1	9	9.00	0	0	0.00
	Total Earth Science	16	365	22.81	17	398	23.41	18	385	21.39	18	368	20.44	16	356	22.25
421	Biology - H	6	180	30.00	6	162	27.00	7	208	29.71	7	173	24.71	6	185	30.83
422	Biology - AE	9	235	26.11	8	183	22.88	9	193	21.44	8	188	23.50	8	181	22.63
423	Biology - CP	5	96	19.20	5	95	19.00	5	79	15.80	5	90	18.00	5	102	20.40
460	Biology - SP	1	19	19.00	2	21	10.50	2	31	15.50	3	39	13.00	2	16	8.00
	Total Biology	21	530	25.24	21	461	21.95	23	511	22.22	23	490	21.30	21	484	23.05
431	Chemistry-H	4	106	26.50	6	147	24.50	5	130	26.00	6	157	26.17	5	133	26.60
432	Chemistry-AE	9	225	25.00	10	215	21.50	8	184	23.00	8	204	25.50	9	191	21.22
433	Chemistry-CP	4	88	22.00	6	126	21.00	6	119	19.83	6	120	20.00	7	126	18.00
	Total Chemistry	17	419	24.65	22	488	22.18	19	433	22.79	20	481	24.05	21	450	21.43
441	Physics - H	2	77	38.50	2	62	31.00	3	80	26.67	3	92	30.67	3	88	29.33
442	Physics - AE	6	156	26.00	6	147	24.50	6	144	24.00	7	147	21.00	6	141	23.50
443	Physics - CP	5	94	18.80	5	86	17.20	6	121	20.17	6	112	18.67	7	149	21.29
	Total Physics	13	327	25.15	13	295	22.69	15	345	23.00	16	351	21.94	16	378	23.63
467	Fundamentals	1	9	9.00	1	8	8.00	1	10	10.00	1	5	5.00	1	8	8.00
459	Env. Sci.-H/AP	2	53	26.50	2	63	31.50	2	52	26.00	2	49	24.50	3	69	23.00
439	Adv. Chem. - H	2	42	21.00	2	36	18.00	3	61	20.33	3	54	18.00	3	66	22.00
451	Adv. Bio - H	3	71	23.67	3	88	29.33	3	89	29.67	4	89	22.25	4	98	24.50
	Sci Tech	0	0	0.00	1	16	16.00	0	0	0.00	1	19	19.00	0	0	0.00
462	Human Body SP	0.5	7.5	15.00	0	0	0.00	0.5	7.5	15.00	0	0	0.00	1	16	0.00
453	Bioethics	1.5	30.5	20.33	1	21.5	21.50	0.5	15	30.00	0	0	0.00	0.5	7	0.00
436	Anat/Phys	1	27	27.00	1.5	30.5	20.33	2	43	21.50	1.5	35.5	23.67	1.5	37	24.67
463	Physical Science	2	34	17.00	1	23	23.00	1	22	22.00	1	19	19.00	2	38	19.00
458	Environ Sci. (on-line)	1	14	0.00	1	26	0.00	1	17	0.00	1	23	0.00	0	0	0.00
461	Sci. & Environment	0.5	6.5	13.00	0	0	0.00	0.5	8	16.00	0	0	0.00	1	16.5	0.00
	Astronomy	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Forensics	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
466	Oceanography	2	45.5	22.75	0	0	0.00	3	75.5	25.17	1.5	39	26.00	1	18.5	18.50
465	Engineering	1	13	13.00	0	0	0.00	1	23	23.00	0	0	0.00	0	0	0.00
454	Bioethics on-line	0.5	12.5	25.00	0	0	0.00	0.5	6.5	13.00	0	0	0.00	0	0	0.00
487/493	MAP I & II	2	16	8.00	2	11	5.50	1	9	9.00	2	13	6.50	2	6	3.00
	Misc. Science Totals	20	381.5	19.08	15.5	323	20.84	20	438.5	21.93	18	345.5	19.19	20	380	19.00
	Grand Total Science	87	2022.5	23.25	88.5	1965	22.20	95	2112.5	22.24	95	2036	21.43	94	2048	21.79

Oct 1 Class Count Summary
2008-2012

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		2008 - 2009			2009 - 2010			2010 - 2011			2011-2012			2012-2013			
	Enrollment	Actual			Actual			Actual			Actual			Actual			
		N = 1955	Sect.	Total #	Ave.	N = 1961	Sect.	Total #	Ave.	N = 1994	Sect.	Total #	Ave.	N = 1956	Sect.	Total #	Ave.
Course #	Course																
510	French I	1	18	18.00	1	20	20.00	1	18	18.00	1	16	16.00	1	19	19.00	
511	French II - H	2	58	29.00	2	44	22.00	1	29	29.00	2	48	24.00	1	37	37.00	
512	French II - AE	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	2	45	22.50	
	French II - AE/CP	2	48	24.00	2	48	24.00	2	47	23.50	3	60	20.00	0	0	0.00	
513	French II - CP	1	21	21.00	2	25	12.50	1	18	18.00	0	0	0.00	2	27	13.50	
	Total French I&II	6	145	24.17	7	137	19.57	5	112	22.40	6	124	20.67	6	128	21.33	
521	French III - H	2	65	32.50	2	61	30.50	2	48	24.00	1	28	28.00	2	50	25.00	
	French III - AE/IV-CP	3	58	19.33	2	42	21.00	0	0	0.00	0	0	0.00	0	0	0.00	
522	French III - AE	0	0	0.00	0	0	0.00	2	43	21.50	2	44	22.00	2	42	21.00	
	French III - CP	1	11	11.00	1	18	18.00	1	20	20.00	1	17	17.00	0	0	0.00	
523-533	French III-CP/IV-CP	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	2	20	10.00	
	Total French III	6	134	22.33	5	121	24.20	5	111	22.20	4	89	22.25	6	112	18.67	
	French IV-CP	0	0	0.00	0	0	0.00	1	13	13.00	1	14	14.00	0	0	0.00	
531	French IV - H	2	58	29.00	2	60	30.00	2	57	28.50	2	48	24.00	1	26	26.00	
532-543	French IV - AEN-CP	2	39	19.50	2	34	17.00	2	24	12.00	2	34	17.00	2	37	18.50	
	Total French IV	4	97	24.25	4	94	23.50	5	94	18.80	5	96	19.20	3	63	21.00	
541	French V - H / AP	1	23	23.00	2	42	21.00	1	21	21.00	1	22	22.00	1	32	32.00	
542	French V - AE	1	11	11.00	1	12	12.00	1	18	18.00	1	14	14.00	1	11	11.00	
	Total French V	2	34	17.00	3	54	18.00	2	39	19.50	2	36	18.00	2	43	21.50	
	Grand Total French	18	410	22.78	19	406	21.37	17	356	20.94	17	345	20.29	17	346	20.35	
554	Spanish I Part 1	2	43	21.50	3	49	16.33	2	44	22.00	2	46	23.00	3	49	16.33	
555	Spanish I Part 2	2	26	13.00	2	38	19.00	2	45	22.50	2	38	19.00	3	41	13.67	
552	Spanish I - AE	1	26	26.00	1	29	29.00	1	22	22.00	1	21	21.00	1	25	25.00	
	Spanish I - CP	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	
	Total Spanish I	5	95	19.00	6	116	19.33	5	111	22.20	5	105	21.00	7	115	16.43	
563	Spanish II-CP	4	63	15.75	3	42	14.00	5	89	17.80	4	89	22.25	5	89	17.80	
561	Spanish II - H	3	97	32.33	4	119	29.75	4	113	28.25	4	90	22.50	3	82	27.33	
562	Spanish II - AE	7	148	21.14	7	151	21.57	8	159	19.88	7	144	20.57	6	139	23.17	
	Spanish II - CPc	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	
	Total Spanish II	14	308	22.00	14	312	22.29	17	361	21.24	15	323	21.53	14	310	22.14	
573	Spanish III - CP	0	0	0.00	4	65	0.00	3	50	16.67	4	87	21.75	5	90	18.00	
572	Spanish III - AE	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6	133	22.17	
571	Spanish III - H	3	86	28.67	3	73	24.33	3	80	26.67	3	83	27.67	2	67	33.50	
	Spanish III AE / IV CP	8	160	20.00	6	136	22.67	7	155	22.14	6	144	24.00	0	0	0.00	
	Spanish III CP / IVCPc	3	66	22.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	
	Total Spanish III	14	312	22.29	13	274	21.08	13	285	21.92	13	314	24.15	13	290	22.31	

Oct 1 Class Count Summary

2008-2012

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		2008 - 2009			2009 - 2010			2010 - 2011			2011-2012			2012-2013							
	Enrollment	Actual			Actual			Actual			Actual			Actual							
		N = 1965	Sect.	Total #	Ave.	N = 1961	Sect.	Total #	Ave.	N = 1994	Sect.	Total #	Ave.	N = 1956	Sect.	Total #	Ave.	N = 1980	Sect.	Total #	Ave.
	Course #																				

**EARLY CHILDHOOD STUDENT POPULATION
MONTHLY REPORTING & PROJECTIONS**

Acton Public Schools
January 1, 2013

	Final Total as of September 30, 2012	Final Total as of October 31, 2012	November 1, 2012	Additions November 2012	Final Total as of November 30, 2012	December 1, 2012	Additions December 2012	Final Total as of December 31, 2012	January 1, 2013	Additions January 2013	Final Total As of January 31, 2013	End of Year Projection**
<i>SPED</i> 3-Year Olds (In-District)	15	17	17	+1	18	18	+2	20	20	0	20	28
<i>SPED</i> 4-Year Old (In-District)	15	15	15	0	15	15	0	15	15	+1	16	18
<i>SPED</i> 3-Year Old Tuition in From Boxborough	1	1	1	0	1	1	0	1	1	0	1	1
<i>SPED</i> 4-Year Old Tuition in From Boxborough	1	1	1	0	1	1	0	1	1	0	1	1
SPED Student In Class TOTAL	32	34	34	+1	35	35	+2	37	37	+1	38	48
Itinerant	7	11	11	0	11	11	0	11	11	-2	9	10
OOD Preschool	3	3	3	0	3	3	0	3	3	0	3	3
SPED TOTAL	42	48	48	+1	49	49	+2	51	51	-2	50	61
<i>*TYPICAL</i> 3-year old (In-District)	23	23	23	-3	20	20	0	20	20	+1	21	24
<i>*TYPICAL</i> 4-Year Olds (In-District)	27	27	27	27	27	27	0	27	27	0	27	27
TOTAL	92	98	98	-2	96	96	+2	98	98	0	98	112

*The school district must ensure that programs are available for eligible students 3 and 4 years of age. The programs must developmentally appropriate and located in a setting that includes student with and without disabilities (State Requirement 603 CMR 28.06 (7) and Federal Requirement 34 CFR 300.101 (b); 300.124(b); 300.323(b))

**Projections may be impacted by move-ins and/or Department of Public Health referrals

1/3/13

**MONTHLY REPORTING OF
ELL STUDENT POPULATION**

Acton Public Schools
December 1, 2012

Category	Total as of 11/1/2012	Additions	-Subtractions	Total as of 12/1/2012
Conant	39	0	0	39
Douglas	23	0	0	23
Gates	14	0	0	14
McCarthy-Towne	31	+2	0	33
Merriam	23	0	0	23
APS TOTAL	130	+2	0	132

Massachusetts School and District Profiles

2011-12 Teacher Data Report (DISTRICT)

	DISTRICT	Total # of Teachers	% of Teachers Licensed in Teaching Assignment	Total # of Classes in Core Academic Areas	% of Core Academic Classes Taught by Teachers Who are Highly Qualified	Student/Teacher Ratio
1	Whitman-Hanson	202.2	99	1,450	95	21.4 to 1
2	Orange	35.4	100	440	94.5	20.8 to 1
3	Gosnold	1	100	3	100	2.0 to 1
4	Mansfield	246.5	97.8	1,569	98.9	18.9 to 1
5	Kingston	63.9	100	306	100	18.3 to 1
6	East Bridgewater	125.7	99.2	648	100	18.2 to 1
7	Acton	139	100	674	100	18.1 to 1
8	Bridgewater-Raynham	311.2	99.8	1,464	99	17.9 to 1
9	Belmont	232	100	1,240	99.9	17.1 to 1
10	King Philip	124.7	100	668	100	17.1 to 1
11	Shrewsbury	347.2	99	1,700	99.2	17.1 to 1
12	Dracut	232.2	99.6	1,346	98.7	17.0 to 1
13	Mendon-Upton	151.7	98.7	821	99.8	16.9 to 1
14	Nahant	12.2	100	68	100	16.8 to 1
15	Masconomet	123.3	99.8	721	99.7	16.7 to 1
16	Sutton	95.3	99.6	490	99.8	16.7 to 1
17	Weymouth	414.7	99	2,064	98.1	16.7 to 1
18	Norwell	141.9	100	686	98.1	16.5 to 1
19	Abington	123.7	100	726	100	16.4 to 1
20	Freetown-Lakeville	190.5	100	903	99.1	16.3 to 1
21	Millis	88.9	98.3	429	99.1	16.3 to 1
22	North Andover	287.4	99.5	1,867	99.6	16.3 to 1
23	North Attleborough	287.5	98.7	1,475	98.6	16.3 to 1
24	Pembroke	203.8	100	1,070	99.5	16.3 to 1
25	Ashburnham-Westminster	141.6	98.6	845	97.2	16.1 to 1
26	Acton-Boxborough	181.7	100	813	100	16.0 to 1
27	Attleboro	371.2	99.7	1,752	96.1	16.0 to 1
28	Plainville	52	100	265	100	16.0 to 1
29	Leicester	111.5	98.2	619	97.6	15.9 to 1
30	Tewksbury	248.4	98.4	1,275	99.1	15.9 to 1
31	Douglas	108	99.1	498	97	15.8 to 1
32	Halifax	37.7	100	210	100	15.8 to 1
33	Harvard	79.7	98.3	411	100	15.8 to 1
34	Wachusett	472.7	99.6	2,607	100	15.8 to 1
35	Conway	11.5	100	63	100	15.7 to 1
36	Hanover	174.6	99.7	795	99.6	15.7 to 1
37	Middleborough	215.1	98.8	994	97.9	15.7 to 1
38	Groton-Dunstable	171.4	100	940	100	15.6 to 1

39	Clinton	124.1	100	599	99.3	15.5 to 1
40	North Middlesex	244.5	98.9	1,074	99.7	15.5 to 1
41	Seekonk	137.8	99.9	579	99.7	15.5 to 1
42	Wrentham	76.9	100	353	100	15.5 to 1
43	Franklin	388	99.5	1,671	99.1	15.4 to 1
44	Needham	351.9	100	1,455	99.3	15.4 to 1
45	Newton	785	99.5	3,793	98.6	15.4 to 1
46	Worcester	1,583.90	98.6	9,600	99.2	15.4 to 1
47	Beverly	280.6	98.4	1,367	99.6	15.3 to 1
48	Easton	253.4	99.2	1,236	99.1	15.3 to 1
49	Hingham	269.6	100	1,338	100	15.3 to 1
50	Amesbury	152.5	99.3	742	99.2	15.2 to 1
51	Ashland	169.4	99.1	801	99.4	15.2 to 1
52	Methuen	465.4	99.7	1,989	99.5	15.2 to 1
53	Oxford	132.3	97	656	98.3	15.2 to 1
54	Taunton	512.3	98.7	2,511	97.5	15.2 to 1
55	Billerica	379.6	98.4	1,735	94.9	15.1 to 1
56	Chelmsford	344.5	99.7	1,990	99.8	15.1 to 1
57	Medway	169.6	99.4	903	99	15.1 to 1
58	Silver Lake	125.5	100	506	100	15.1 to 1
59	Hadley	46.7	99.5	332	99.7	15.0 to 1
60	Malden	437.2	99.5	2,145	99.4	15.0 to 1
61	Ware	83.8	98.8	356	97.8	15.0 to 1
62	Westwood	213.8	98.1	1,049	96.7	15.0 to 1
63	Greenfield	141.5	100	687	99.9	14.9 to 1
64	Melrose	252.9	98	1,110	97.3	14.9 to 1
65	Northbridge	175.2	100	895	95.9	14.9 to 1
66	Quabbin	182.1	98.9	919	100	14.9 to 1
67	Walpole	269.8	99.3	1,186	100	14.9 to 1
68	Westford	356	99.7	1,786	99	14.9 to 1
69	Arlington	329	99	1,570	99	14.8 to 1
70	Brockton	1,088.50	97.8	4,962	93.9	14.8 to 1
71	Dudley-Charlton Reg	279.3	99.6	1,374	99.6	14.8 to 1
72	Hampden-Wilbraham	234.8	99.6	1,140	99.5	14.8 to 1
73	Rockland	149.3	98	828	100	14.8 to 1
74	Winchester	293.9	100	1,440	98.2	14.8 to 1
75	Bellingham	168.6	100	865	99.8	14.7 to 1
76	Fitchburg	338.8	98.8	1,701	99.6	14.7 to 1
77	Haverhill	474.6	95.9	3,072	96.8	14.7 to 1
78	Holbrook	80.2	98.8	317	98.7	14.7 to 1
79	Ipswich	143.7	97.9	852	97.9	14.7 to 1
80	Lynn	933.2	98.1	4,454	94.7	14.7 to 1
81	Medfield	194.7	98.5	1,044	98.9	14.7 to 1
82	Natick	337.4	98.9	1,996	99.1	14.7 to 1
83	Scituate	222.9	99.7	1,121	99.7	14.7 to 1
84	Spencer-E Brookfield	134.6	99.3	766	98.7	14.7 to 1
85	East Longmeadow	191.8	99.5	859	100	14.6 to 1
86	Lynnfield	155.5	100	736	99.7	14.6 to 1
87	New Bedford	860.5	98	4,686	87.7	14.6 to 1
88	Reading	306.7	99.9	1,304	99.6	14.6 to 1
89	Tyngsborough	129.3	96.9	667	96.4	14.6 to 1
90	Webster	125.8	100	624	99.2	14.6 to 1

91	Georgetown	111.3	98.2	525	99.8	14.5 to 1
92	Hopedale	86.8	97.7	404	100	14.5 to 1
93	Norton	183.6	100	914	98.6	14.5 to 1
94	Quincy	636.9	99.6	3,329	100	14.5 to 1
95	Triton	204.8	99.5	968	99.4	14.5 to 1
96	Westport	119.9	99.2	569	97	14.5 to 1
97	Bourne	150.9	99.3	769	97.7	14.4 to 1
98	Gardner	175	100	872	100	14.4 to 1
99	Adams-Cheshire	101.7	99	677	99.4	14.3 to 1
100	Blackstone-Millville	136.3	97.8	578	95.2	14.3 to 1
101	Braintree	381.8	99.6	2,034	99.8	14.3 to 1
102	Lunenburg	114.4	99.1	671	97.8	14.3 to 1
103	Milton	271.9	99.2	1,414	99.3	14.3 to 1
104	Monson	92.2	100	367	100	14.3 to 1
105	Nashoba	244.2	100	1,135	100	14.3 to 1
106	Norfolk	67.7	100	305	100	14.3 to 1
107	Sudbury	214.5	99.5	1,071	99.1	14.3 to 1
108	West Bridgewater	88.1	100	463	100	14.3 to 1
109	Auburn	165.7	100	1,093	100	14.2 to 1
110	Belchertown	177	100	923	100	14.2 to 1
111	Canton	229.5	98.3	1,169	98.3	14.2 to 1
112	Carver	123.7	99.2	672	99.7	14.2 to 1
113	Grafton	204.3	99.2	1,074	98.6	14.2 to 1
114	Littleton	113.7	100	531	100	14.2 to 1
115	Narragansett	103.3	100	546	99.6	14.2 to 1
116	Revere	458.2	99.3	3,337	99.9	14.2 to 1
117	Sandwich	232.4	99.7	1,076	98.9	14.2 to 1
118	Uxbridge	134.6	100	816	100	14.2 to 1
119	Wayland	189.6	97.9	1,009	99.5	14.2 to 1
120	Andover	439.2	99.5	1,944	98.6	14.1 to 1
121	Boylston	27.3	100	144	100	14.1 to 1
122	Chelsea	404.3	99.8	1,607	99.7	14.1 to 1
123	Hopkinton	241.4	99.2	1,443	98.5	14.1 to 1
124	Northboro-Southboro	102.3	100	532	100	14.1 to 1
125	Sturbridge	67.6	100	292	100	14.1 to 1
126	Concord-Carlisle	86.4	100	392	99.7	14.0 to 1
127	Danvers	258.6	97.9	1,315	98.7	14.0 to 1
128	Dighton-Rehoboth	225	99.6	1,063	99.8	14.0 to 1
129	Duxbury	228.8	98.7	1,103	98.5	14.0 to 1
130	Millbury	128.9	99.2	613	99	14.0 to 1
131	Pentucket	216.1	100	997	100	14.0 to 1
132	Quaboag Regional	98.6	96.1	483	100	14.0 to 1
133	Acushnet	72.5	100	377	100	13.9 to 1
134	Berkley	63.2	100	305	100	13.9 to 1
135	Dartmouth	278.7	99.6	1,346	99	13.9 to 1
136	Lowell	971.8	98.8	7,077	98.5	13.9 to 1
137	Marshfield	329.8	100	1,383	99.6	13.9 to 1
138	Peabody	436.2	99.5	2,075	97.3	13.9 to 1
139	Rochester	38.5	100	193	100	13.9 to 1
140	Southbridge	159.1	100	826	99.9	13.9 to 1
141	Wakefield	241.6	99.6	994	99.5	13.9 to 1
142	Wellesley	357.7	98.5	1,862	97.5	13.9 to 1

143	Bristol-Plymouth Regional Vocational Technical	89.3	100	594	100	13.8 to 1
144	Brookline	499.9	99.7	2,787	100	13.8 to 1
145	Montachusett Regional Vocational Technical	104	99	307	96.4	13.8 to 1
146	Northborough	139.2	100	691	100	13.8 to 1
147	Somerset	134	98.5	668	99.6	13.8 to 1
148	Winchendon	107.3	100	453	100	13.8 to 1
149	Agawam	306.5	100	1,672	100	13.7 to 1
150	Everett	464.1	98.4	1,905	97.4	13.7 to 1
151	Fall River	720.3	95.3	3,346	94.1	13.7 to 1
152	Lincoln-Sudbury	116.9	100	777	100	13.7 to 1
153	Manchester Essex Regional	113.3	99.1	510	100	13.7 to 1
154	Marion	34.6	100	164	97	13.7 to 1
155	State Total	69,341.90	97.8	339,887	97.8	13.7 to 1
156	Cohasset	112.2	100	566	98.6	13.6 to 1
157	Lawrence	945.6	99	4,062	95.2	13.6 to 1
158	Leominster	453.2	99.9	2,127	99	13.6 to 1
159	Marblehead	232.4	97.3	1,090	96.4	13.6 to 1
160	Nashoba Valley Regional Vocational Technical	50.3	100	212	97.2	13.6 to 1
161	Southampton	39.9	100	195	100	13.6 to 1
162	Atlantis Charter (District)	54.1	87.1	289	100	13.5 to 1
163	Newburyport	172.9	99.8	1,049	99.8	13.5 to 1
164	Old Rochester	84.9	100	433	100	13.5 to 1
165	Saugus	209.1	100	1,129	99.7	13.5 to 1
166	Foxborough	207.2	100	1,121	100	13.4 to 1
167	Marlborough	342.2	99.7	1,732	98.8	13.4 to 1
168	Plympton	17.2	100	93	100	13.4 to 1
169	Stoneham	183.5	99.7	959	100	13.4 to 1
170	Woburn	354.6	99.4	2,377	100	13.4 to 1
171	Granby	82.1	94	413	97.8	13.3 to 1
172	Holliston	213.7	99	1,098	98.5	13.3 to 1
173	Maynard	99.4	98.8	549	100	13.3 to 1
174	Northampton	202.9	97.7	1,005	99.5	13.3 to 1
175	Plymouth	599.3	99.4	2,700	99.3	13.3 to 1
176	Southborough	108.4	100	538	100	13.3 to 1
177	Swansea	153.4	99.4	1,157	99.5	13.3 to 1
178	Westborough	264.1	99.6	1,260	99.9	13.3 to 1
179	Barnstable	313.5	98.9	1,374	99.3	13.2 to 1
180	Boxborough	36	100	140	100	13.2 to 1
181	Fairhaven	149.1	98	734	99.3	13.2 to 1
182	Milford	313.6	99.2	1,624	99.1	13.2 to 1
183	Palmer	119.8	99.2	698	97.3	13.2 to 1
184	Wilmington	273.6	99.6	1,309	99.7	13.2 to 1
185	Bristol County Agricultural	34	91.2	93	100	13.1 to 1
186	Brookfield	25	100	109	100	13.1 to 1
187	Ma Academy for Math and	6.9	100	18	100	13.1 to 1
188	Norwood	264.5	100	1,173	99.8	13.1 to 1
189	Sharon	256.2	99.9	1,141	98.2	13.1 to 1
190	Stoughton	292.3	99	1,400	98.9	13.1 to 1
191	Swampscott	174.4	100	794	100	13.1 to 1

192	Boxford	63.4	100	316	96.8	13.0 to 1
193	Athol-Royalston	118.6	100	617	100	12.9 to 1
194	Boston	4,261.40	95.9	18,421	92	12.9 to 1
195	Central Berkshire	143.3	99.3	724	99.2	12.9 to 1
196	Framingham	633.7	100	3,446	100	12.9 to 1
197	Ludlow	224.2	99.2	973	94.8	12.9 to 1
198	North Brookfield	43.8	100	242	100	12.9 to 1
199	North Reading	204	99.8	1,022	97.8	12.9 to 1
200	Wareham	232.2	99.6	1,089	98.1	12.9 to 1
201	West Boylston	74.7	98.7	395	98	12.9 to 1
202	Blackstone Valley Regional Vocational Technical	89.6	98.3	311	91.3	12.8 to 1
203	Burlington	282.5	99.6	1,241	98.7	12.8 to 1
204	Chicopee	613	97.8	2,544	95.7	12.8 to 1
205	Concord	155.3	100	790	100	12.8 to 1
206	Easthampton	124.1	98.8	571	97.7	12.8 to 1
207	Longmeadow	229.9	99.6	1,026	98.2	12.8 to 1
208	Ralph C Mahar	65.3	99	544	100	12.8 to 1
209	Wales	12.3	91.9	51	100	12.8 to 1
210	Westfield	462.3	99.6	2,059	99.5	12.8 to 1
211	Whately	10	100	57	100	12.8 to 1
212	Winthrop	150.7	98.7	651	96.6	12.8 to 1
213	Clarksburg	14.2	100	68	86.8	12.7 to 1
214	Hampshire	62	98.4	290	99.7	12.7 to 1
215	Tantasqua	140.1	98.1	799	100	12.7 to 1
216	Topsfield	48.4	100	232	100	12.7 to 1
217	Deerfield	37	100	191	97.4	12.6 to 1
218	Gateway	86.3	100	382	100	12.6 to 1
219	Hudson	234.1	99.1	1,120	98.8	12.6 to 1
220	Mattapoisett	40.7	100	214	100	12.6 to 1
221	Middleton	64	100	293	100	12.6 to 1
222	West Springfield	308	99	1,487	97.2	12.6 to 1
223	Hull	87.4	100	397	99.5	12.5 to 1
224	Medford	390.9	98.5	1,839	99.9	12.5 to 1
225	Pittsfield	477.1	97.3	2,471	97.5	12.5 to 1
226	South Hadley	159.4	99.4	711	98.7	12.5 to 1
227	Brewster	40.1	100	129	100	12.4 to 1
228	Farmington River Reg	12.5	100	55	87.3	12.4 to 1
229	Gloucester	249.1	98.7	985	99.4	12.4 to 1
230	Somerville	394.1	97.7	1,631	98	12.4 to 1
231	Watertown	213.7	98.3	1,022	98.2	12.4 to 1
232	Amherst-Pelham	125.9	98.4	997	95.2	12.3 to 1
233	Avon	61.5	100	314	100	12.3 to 1
234	Dedham	232.2	99.7	1,144	100	12.3 to 1
235	Dover	41.7	100	199	100	12.3 to 1
236	Falmouth	286.5	99.3	1,468	100	12.3 to 1
237	Mashpee	140.7	100	836	99.9	12.3 to 1
238	Pioneer Valley	91.6	97.8	495	100	12.3 to 1
239	Randolph	239.8	100	1,003	98.2	12.3 to 1
240	Southwick-Tolland	134.7	100	629	100	12.3 to 1
241	Williamstown	33.8	97.9	173	100	12.3 to 1
242	Bedford	200.1	99	978	99.7	12.2 to 1

243	Dover-Sherborn	97.7	99.8	523	98.3	12.2 to 1
244	Hamilton-Wenham	160.4	99.6	771	98.8	12.2 to 1
245	Ayer Shirley School District	136.6	97.9	599	99.5	12.1 to 1
246	Global Learning Charter Public	38.6	88.6	154	97.4	12.1 to 1
247	Lexington	528.9	100	2,191	99.8	12.1 to 1
248	Pelham	10.2	100	63	100	12.1 to 1
249	Springfield	2,078.00	95.9	10,746	95.9	12.1 to 1
250	Berlin-Boylston	35	97.1	173	89	11.9 to 1
251	Greater Lowell Regional Vocational Technical	178	98.9	517	99.6	11.9 to 1
252	Hatfield	40.4	100	211	100	11.9 to 1
253	Weston	198.7	99.2	855	98.9	11.9 to 1
254	Carlisle	55.4	100	232	100	11.8 to 1
255	Holland	18.9	100	84	100	11.8 to 1
256	Mount Greylock	49.7	100	255	98	11.8 to 1
257	Northern Berkshire Regional Vocational Technical	39.8	95	119	95	11.8 to 1
258	Nauset	130.4	100	710	94.2	11.7 to 1
259	Sherborn	33.8	100	155	100	11.7 to 1
260	Berkshire Hills	115.7	98.3	546	98.9	11.6 to 1
261	Lanesborough	21.2	97.2	87	100	11.6 to 1
262	Mohawk Trail	90.7	100	461	100	11.6 to 1
263	Nantucket	114.4	99.1	653	96.2	11.6 to 1
264	Waltham	431	100	2,103	99.8	11.6 to 1
265	Holyoke	509.7	96.2	2,001	95.5	11.5 to 1
266	New Salem-Wendell	12.2	100	26	100	11.5 to 1
267	Norfolk County Agricultural	42.4	100	91	100	11.5 to 1
268	Northeast Metropolitan Regional Vocational Technical	108.3	96.3	217	97.7	11.5 to 1
269	Granville	12.9	100	61	100	11.3 to 1
270	Rockport	81.8	98.8	392	96.7	11.3 to 1
271	Tri County Regional Vocational	89	96.1	251	100	11.3 to 1
272	Lee	70.9	97	334	92.2	11.2 to 1
273	Old Colony Regional Vocational	50.9	95.8	128	85.2	11.2 to 1
274	Whittier Regional Vocational	110.4	100	469	100	11.2 to 1
275	Dennis-Yarmouth	279.7	99.6	1,377	99.8	11.1 to 1
276	Excel Academy Charter (District)	19	39	40	100	11.1 to 1
277	Harwich	118.6	98.3	666	95.5	11.1 to 1
278	Sunderland	15.5	100	66	100	11.1 to 1
279	Chesterfield-Goshen	15.3	100	74	93.2	11.0 to 1
280	North Adams	140.7	96.6	562	98.8	11.0 to 1
281	Gill-Montague	93.7	98.9	425	98.1	10.9 to 1
282	Lenox	73.6	99.1	399	98.5	10.9 to 1
283	Shawsheen Valley Regional Vocational Technical	124	99.2	289	100	10.9 to 1
284	Westhampton	12.6	100	50	100	10.9 to 1
285	Eastham	19.2	100	81	100	10.8 to 1
286	Greater New Bedford Regional Vocational Technical	197.4	95.9	501	99	10.8 to 1
287	Petersham	10.6	90.6	45	100	10.8 to 1
288	Salem	421	99.3	1,981	100	10.8 to 1
289	Amherst	113.4	100	522	98.3	10.7 to 1

290	Blue Hills Regional Vocational	78	96.2	197	100	10.7 to 1
	Greater Fall River Regional					
291	Vocational Technical	126.5	100	409	98.8	10.7 to 1
	Southeastern Regional					
292	Vocational Technical	116.1	95.7	306	95.8	10.7 to 1
293	Southern Berkshire	75.5	98.6	541	98	10.7 to 1
	Community Charter School of					
294	Cambridge (District)	31.2	73.8	242	100	10.6 to 1
	Hill View Montessori Charter					
295	Public (District)	27.8	78.4	92	84.8	10.6 to 1
	Upper Cape Cod Regional					
296	Vocational Technical	60.9	93.4	147	100	10.6 to 1
	Martin Luther King Jr. Charter					
297	School of Excellence (District)	36.8	64.6	120	73.3	10.5 to 1
298	Sturgis Charter Public (District)	60	38.3	321	100	10.5 to 1
299	Berlin	20.5	100	98	100	10.4 to 1
300	Cambridge	580.7	96.7	2,611	97	10.4 to 1
	South Shore Regional Vocational					
301	Technical	58.3	91.4	144	91	10.4 to 1
	Assabet Valley Regional					
302	Vocational Technical	98.5	98	354	100	10.3 to 1
	Greater Lawrence Regional					
303	Vocational Technical	124.3	96.2	351	100	10.3 to 1
304	Truro	15.2	97.4	73	100	10.3 to 1
305	Brimfield	32.2	100	143	100	10.2 to 1
306	Frontier	64.1	100	358	99.2	10.2 to 1
307	Hawlemont	9.4	100	45	100	10.2 to 1
308	Shutesbury	14.7	100	54	100	10.2 to 1
309	Cape Cod Regional Vocational	66.2	95.2	186	95.2	10.1 to 1
310	Erving	15.5	100	76	100	10.1 to 1
311	Essex Agricultural Technical	47.6	100	134	97.8	10.1 to 1
312	Savoy	4	100	21	100	10.0 to 1
	Southern Worcester County					
313	Regional Vocational Technical	108.2	100	326	98.2	9.9 to 1
314	Lincoln	116.8	99.1	655	100	9.8 to 1
315	Chatham	65.3	95.4	306	96.7	9.7 to 1
	Excel Academy Charter School -					
316	Chelsea (District)	5.8	34.5	10	80	9.7 to 1
	Gloucester Community Arts					
317	Charter (District)	14.2	71.2	73	100	9.6 to 1
318	Leverett	15.9	99.4	74	100	9.3 to 1
319	Marthas Vineyard	72.2	91.7	386	85	9.3 to 1
	Northampton-Smith Vocational					
320	Agricultural	46.6	90.6	128	100	9.3 to 1
321	Williamsburg	16.8	100	69	100	9.3 to 1
322	Minuteman Regional Vocational	70.4	97.2	247	100	9.2 to 1
323	Rowe	7.5	100	38	100	9.2 to 1
324	Florida	11.4	100	62	87.1	9.1 to 1
	North Shore Regional Vocational					
325	Technical	51.5	99	260	100	9.1 to 1
326	Richmond	19.8	100	88	100	9.1 to 1

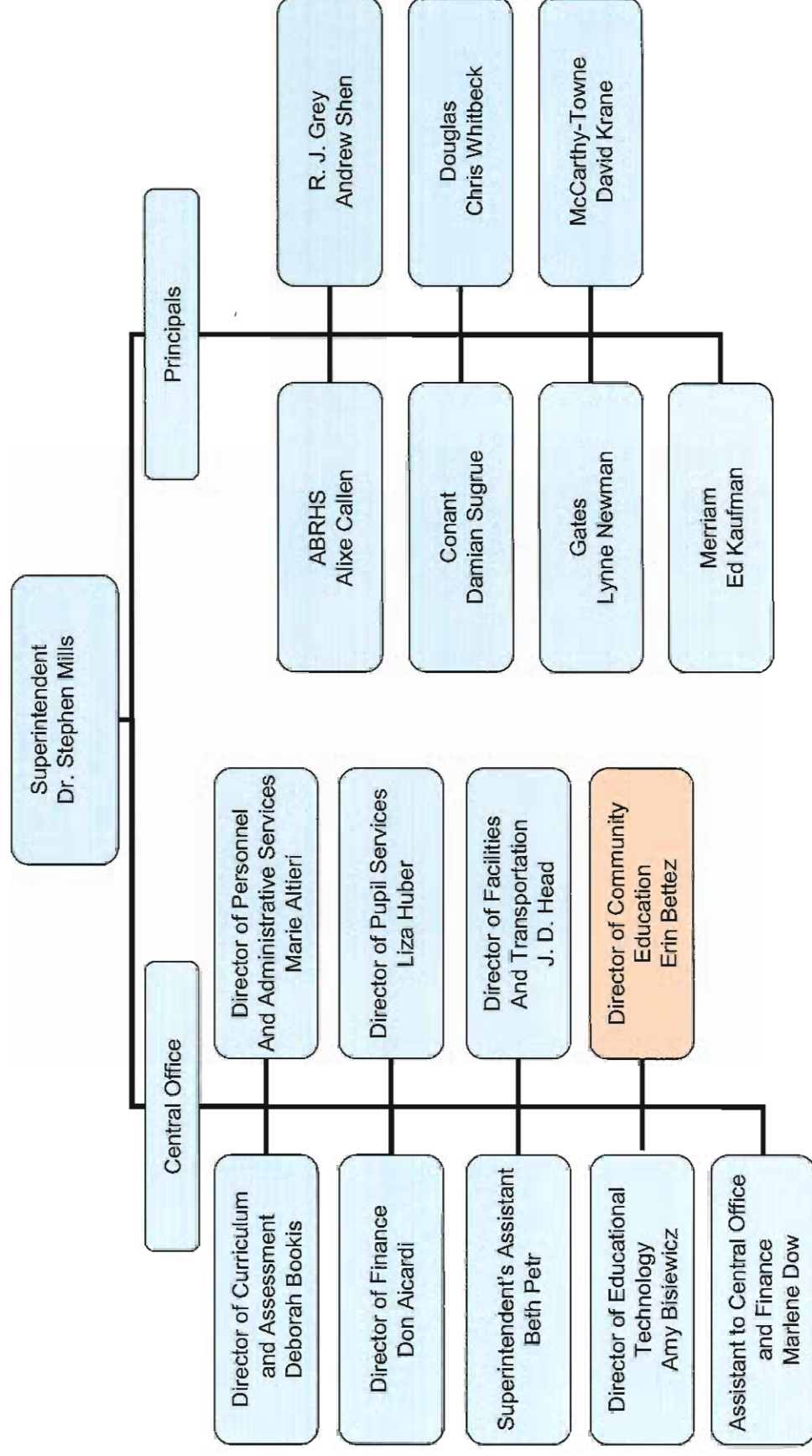
327	South Middlesex Regional Vocational Technical	73.5	98.6	187	100	9.1 to 1
328	Franklin County Regional Vocational Technical	56.6	98.2	191	100	9.0 to 1
329	Edgartown	38	96.1	149	71.8	8.8 to 1
330	Tisbury	36.9	100	155	100	8.8 to 1
331	Oak Bluffs	45	98.9	173	93.6	8.6 to 1
332	Pathfinder Regional Vocational	77.8	94.9	196	93.4	8.5 to 1
333	Orleans	25.5	100	101	100	8.2 to 1
334	Up-Island Regional	39.6	98.1	163	99.4	8.2 to 1
335	Wellfleet	17	100	70	100	8.1 to 1
336	Hancock	5.9	100	26	100	7.8 to 1
337	Provincetown	21.6	100	86	100	4.5 to 1

Per Pupil Expenditures 2007-2011*

School System	2007-2008 Per Pupil Expenditures	School System	2008-2009 Per Pupil Expenditures	School System	2009-2010 Per Pupil Expenditures	School System	2010-2011 Per Pupil Expenditures
LINCOLN	\$17,926	LINCOLN	\$20,344	LINCOLN	\$21,812	LINCOLN	\$20,776
CONC/CARL	\$17,486	CONC/CARL	\$18,328	CONC/CARL	\$18,872	CONC/CARL	\$20,066
WESTON	\$17,017	WESTON	\$18,023	WESTON	\$18,591	WESTON	\$19,360
CONCORD	\$15,928	BROOKLINE	\$16,847	BROOKLINE	\$17,090	BEDFORD	\$16,925
LINC/SUD	\$15,549	CONCORD	\$16,342	NEWTON	\$16,597	CONCORD	\$16,637
NEWTON	\$15,498	NEWTON	\$16,243	CONCORD	\$16,438	BROOKLINE	\$16,556
BROOKLINE	\$15,431	LINC/SUD	\$15,775	LINC/SUD	\$16,324	NEWTON	\$16,392
BEDFORD	\$14,634	BEDFORD	\$15,616	BEDFORD	\$15,961	LINC/SUD	\$16,375
FRAMINGHAM	\$14,621	FRAMINGHAM	\$15,373	LEXINGTON	\$15,862	LEXINGTON	\$16,358
LEXINGTON	\$14,469	LEXINGTON	\$15,368	FRAMINGHAM	\$15,675	NASHOBA	\$15,903
WAYLAND	\$14,033	CARLISLE	\$14,619	WELLESLEY	\$15,392	CARLISLE	\$15,899
WELLESLEY	\$13,916	WAYLAND	\$14,342	WAYLAND	\$15,219	FRAMINGHAM	\$15,769
CARLISLE	\$13,382	WELLESLEY	\$14,330	CARLISLE	\$15,181	WELLESLEY	\$15,421
NEEDHAM	\$12,552	MAYNARD	\$13,478	BOXBOROUGH	\$14,366	WAYLAND	\$15,198
STATE AVG	\$12,497	STATE AVG	\$13,006	MAYNARD	\$13,299	BOXBOROUGH	\$14,222
HARVARD	\$12,429	HARVARD	\$12,968	NEEDHAM	\$13,248	NEEDHAM	\$13,602
MAYNARD	\$12,230	NEEDHAM	\$12,955	ACT/BOXBOR	\$13,110	MAYNARD	\$13,485
ACT/BOXBOR	\$12,228	BOXBOROUGH	\$12,927	HARVARD	\$13,105	HARVARD	\$13,476
NASHOBA	\$12,071	ACT/BOXBOR	\$12,733	STATE AVG	\$13,047	STATE AVG	\$13,361
BOXBOROUGH	\$11,627	NASHOBA	\$12,398	NASHOBA	\$12,521	ACT/BOXBOR	\$13,182
LITTLETON	\$11,357	A-B/APS AVG	\$11,872	A-B/APS AVG	\$12,178	LITTLETON	\$12,692
BELMONT	\$11,301	BELMONT	\$11,653	LITTLETON	\$11,881	SUDBURY	\$12,358
A-B/APS AVG	\$11,256	WINCHESTER	\$11,373	SUDBURY	\$11,801	A-B/APS AVG	\$12,331
SUDBURY	\$11,156	SUDBURY	\$11,248	BELMONT	\$11,609	BELMONT	\$11,969
WINCHESTER	\$10,864	LITTLETON	\$11,231	WINCHESTER	\$11,363	WINCHESTER	\$11,822
ACTON	\$10,283	ACTON	\$11,011	ACTON	\$11,246	ACTON	\$11,480

FY '13 Organizational Chart

Central Office



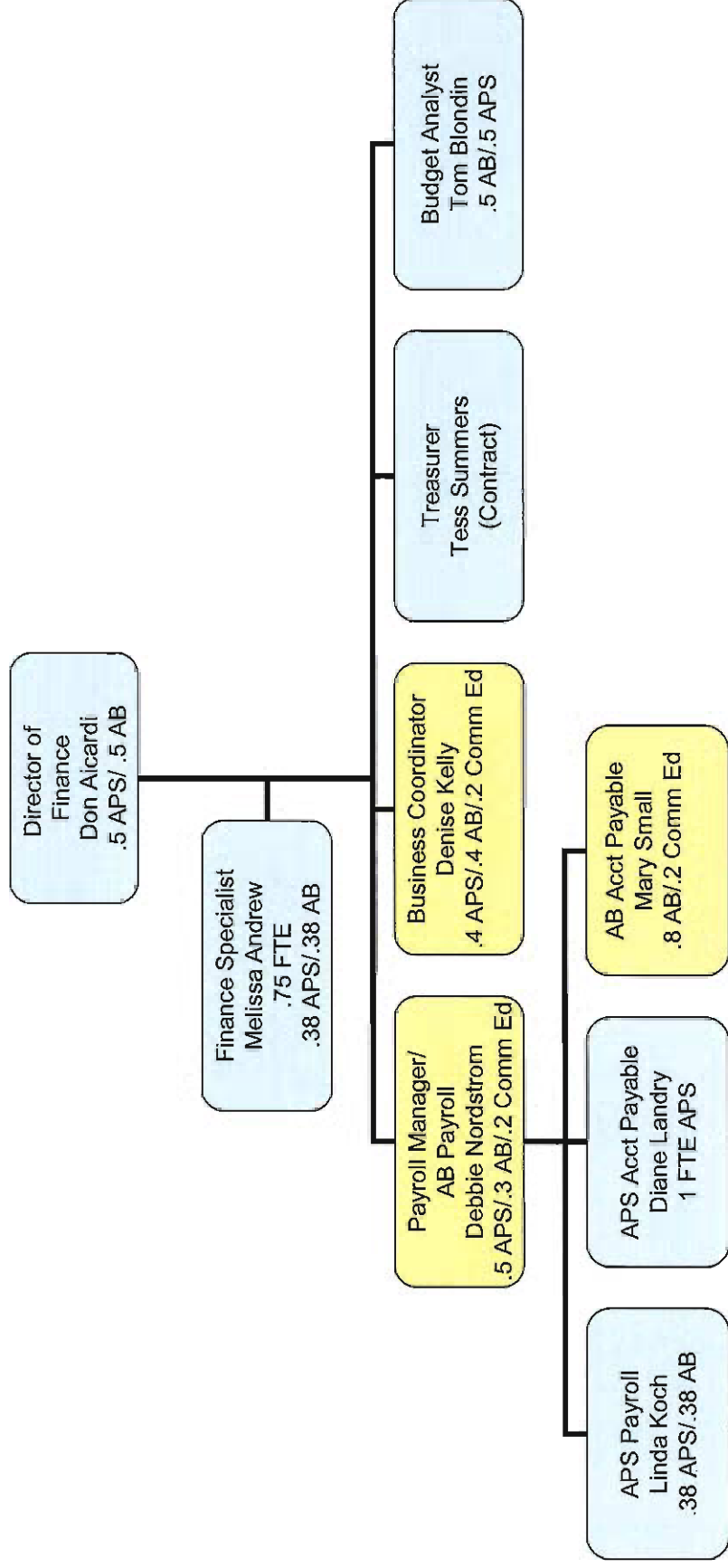
Blue Background = Appropriated Budget

Salmon Background = Funded by other sources

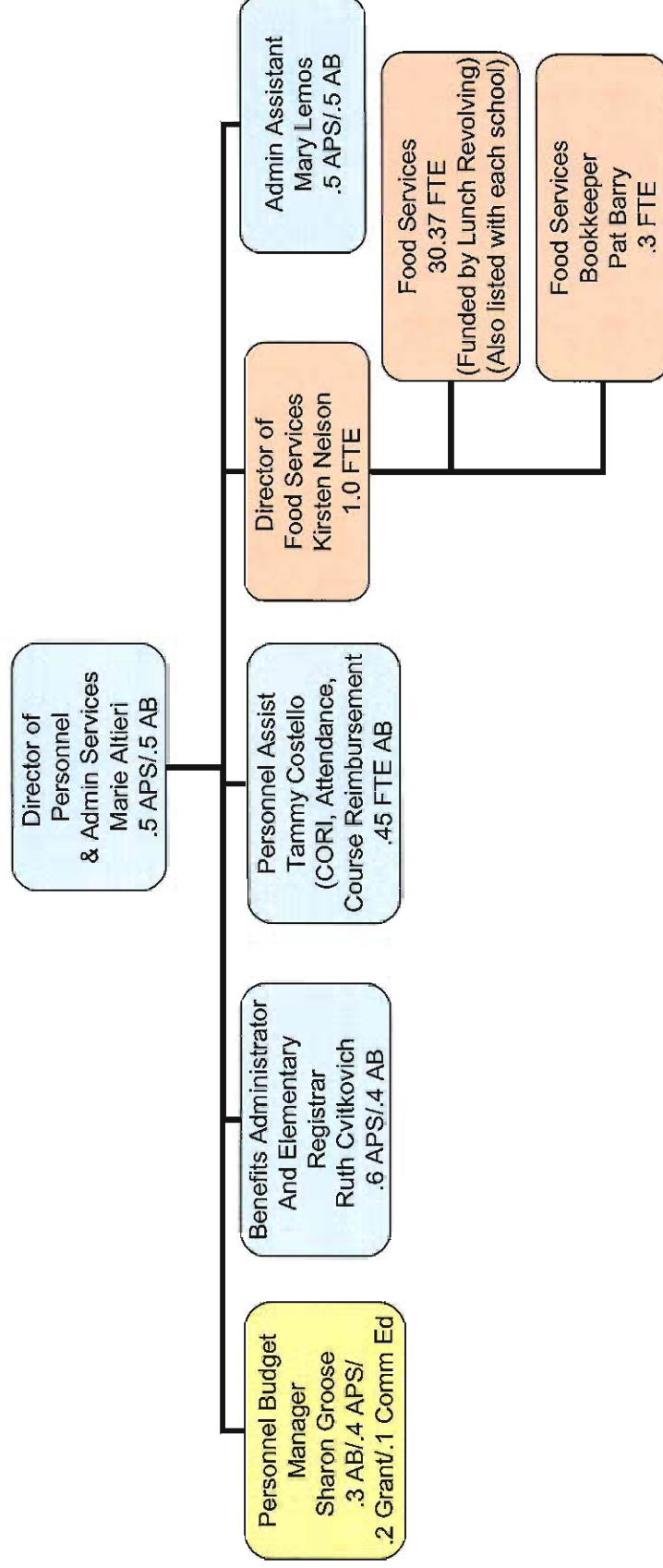
Yellow Background = Partially Funded by other sources

1/8/2013

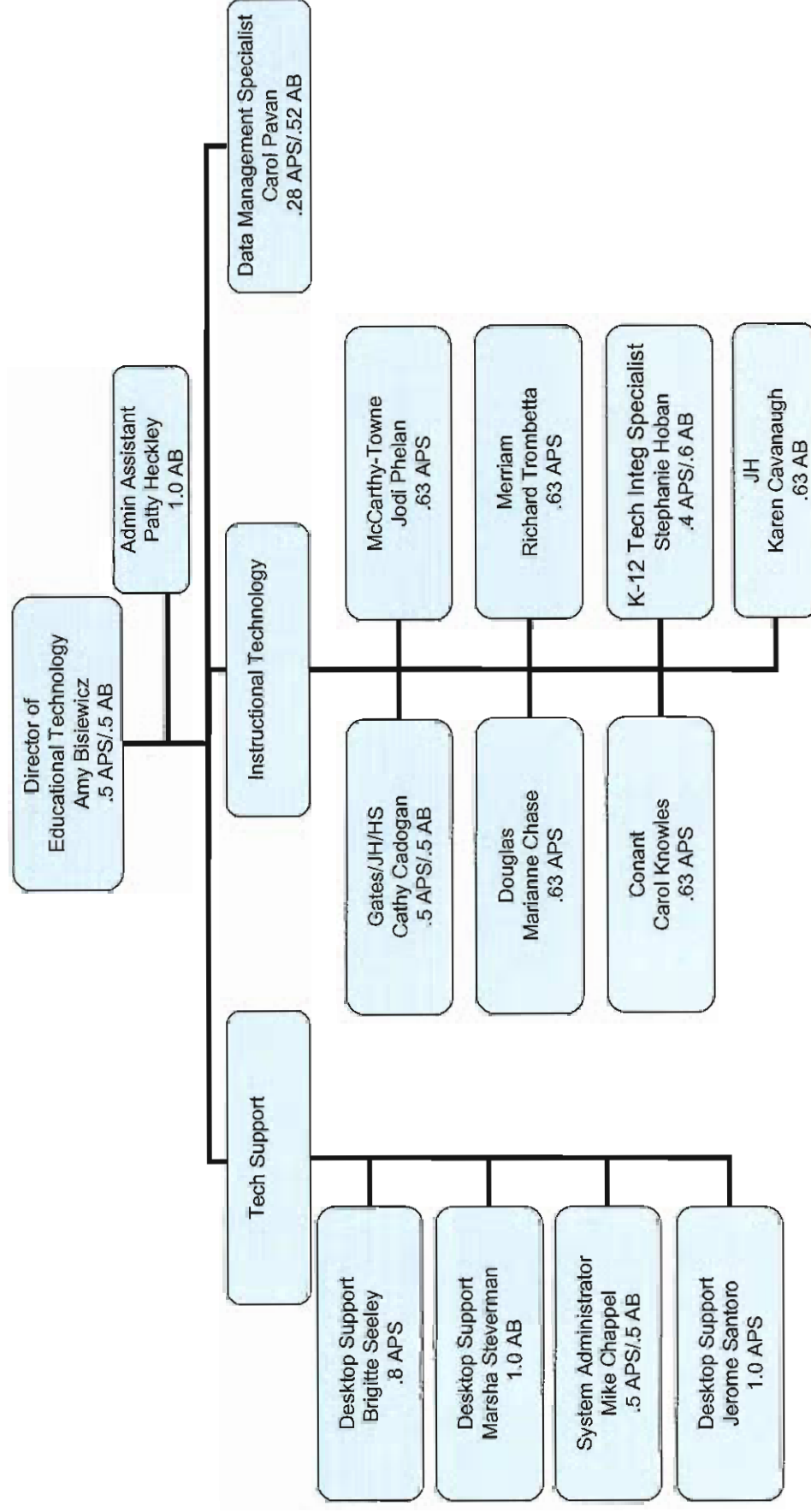
Finance



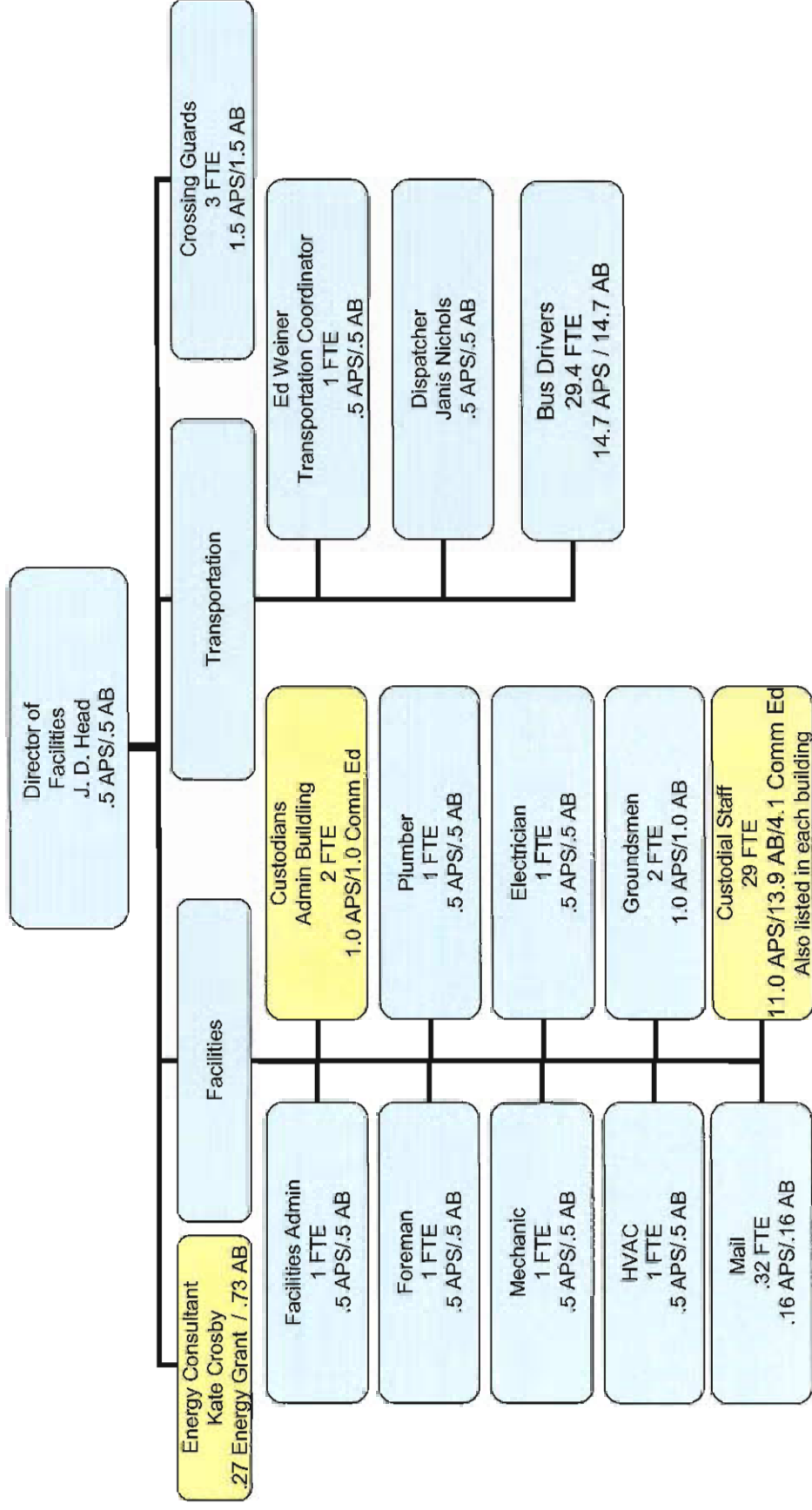
Personnel & Admin Services



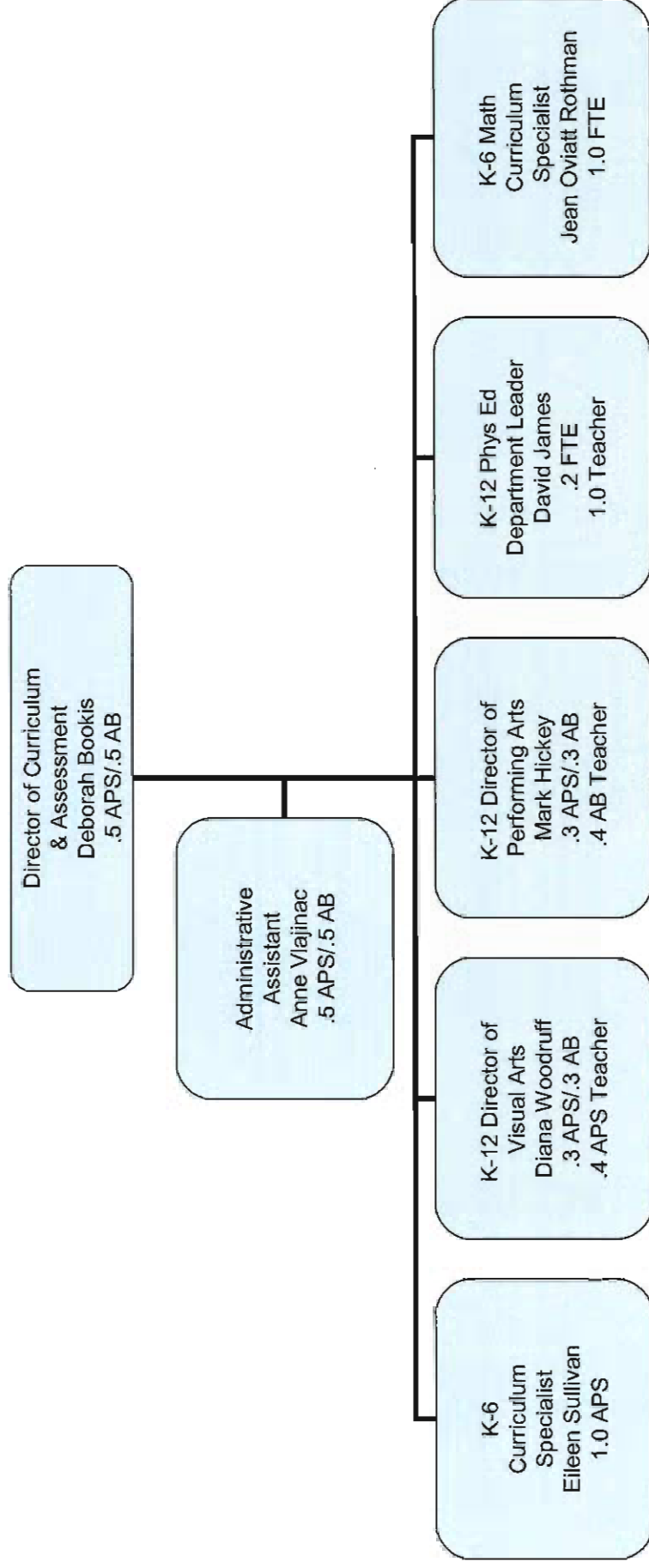
Educational Technology



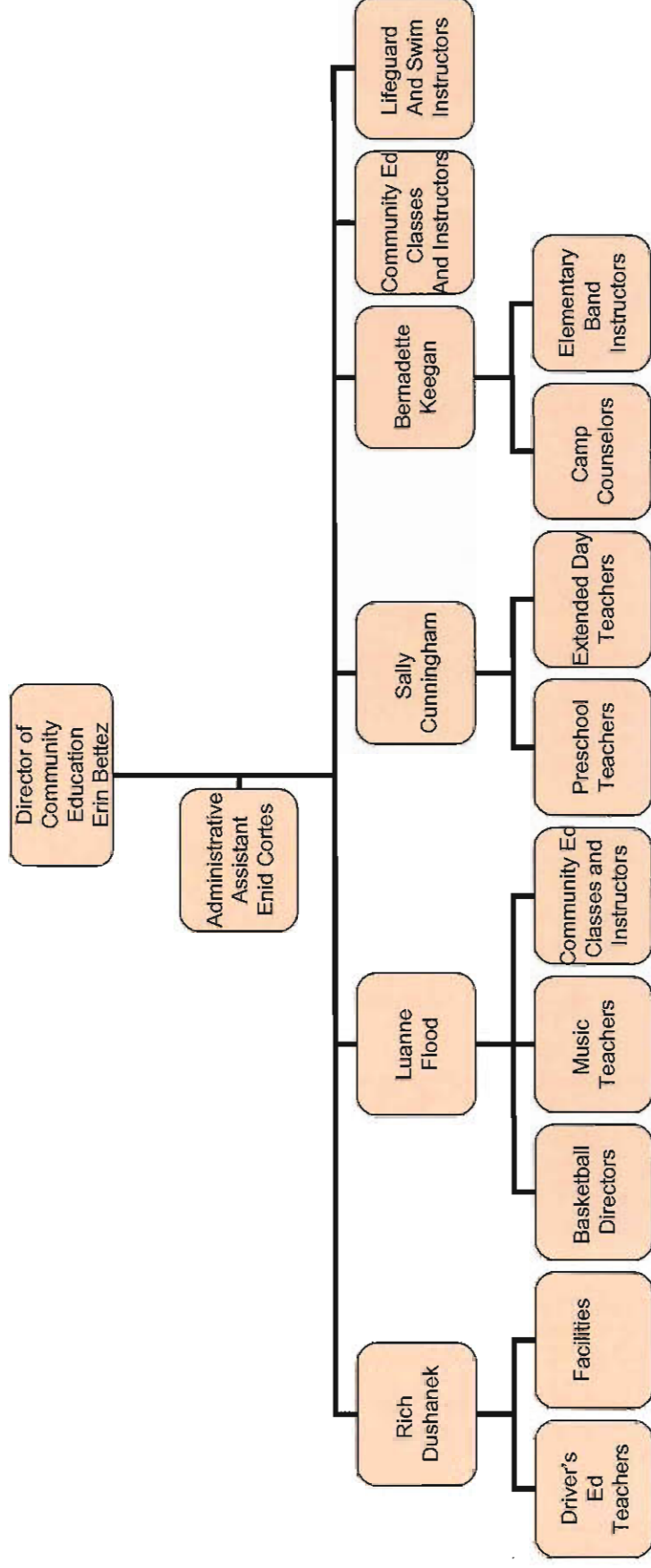
Facilities and Transportation



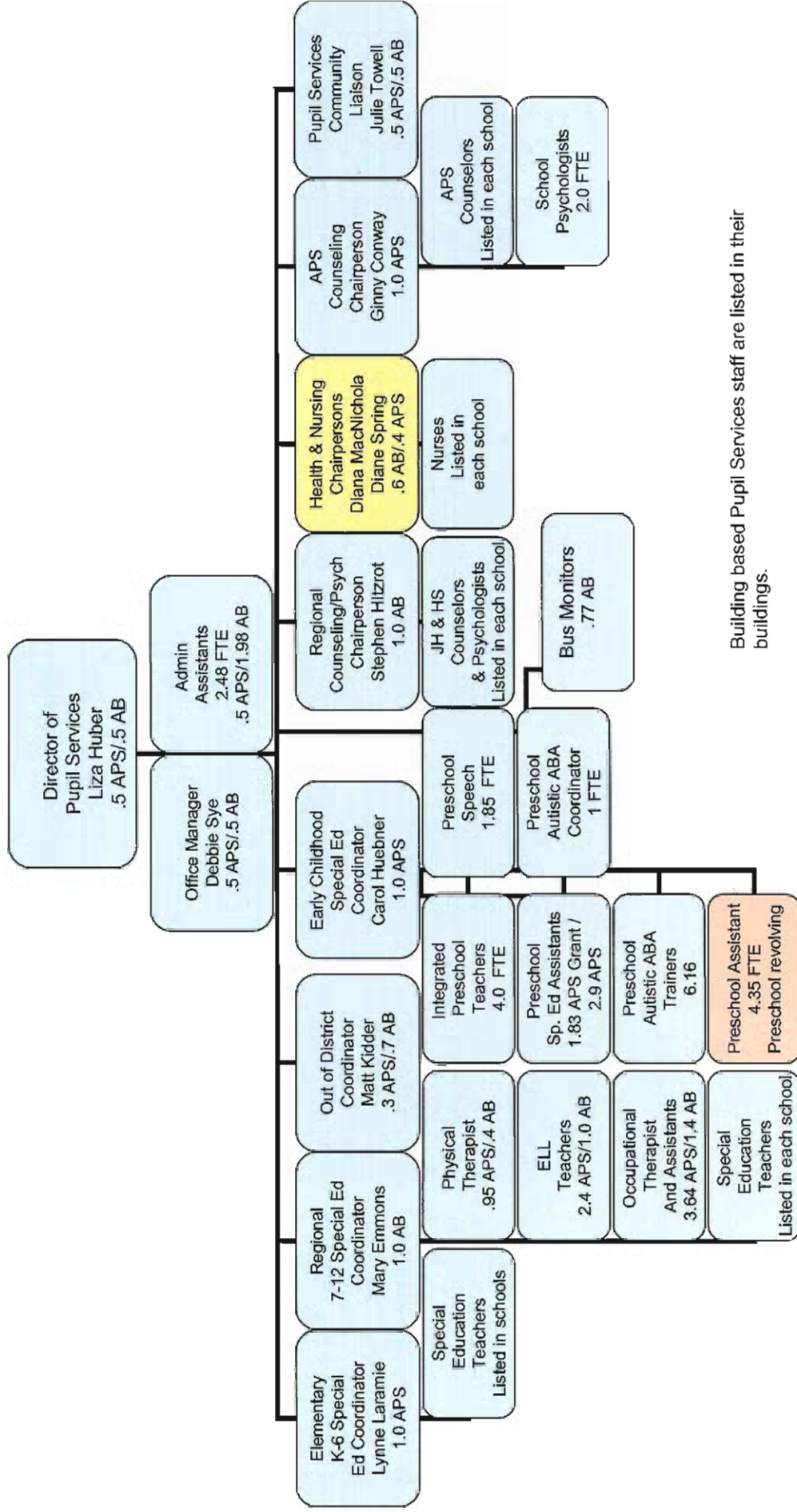
Curriculum and Instruction



Community Education

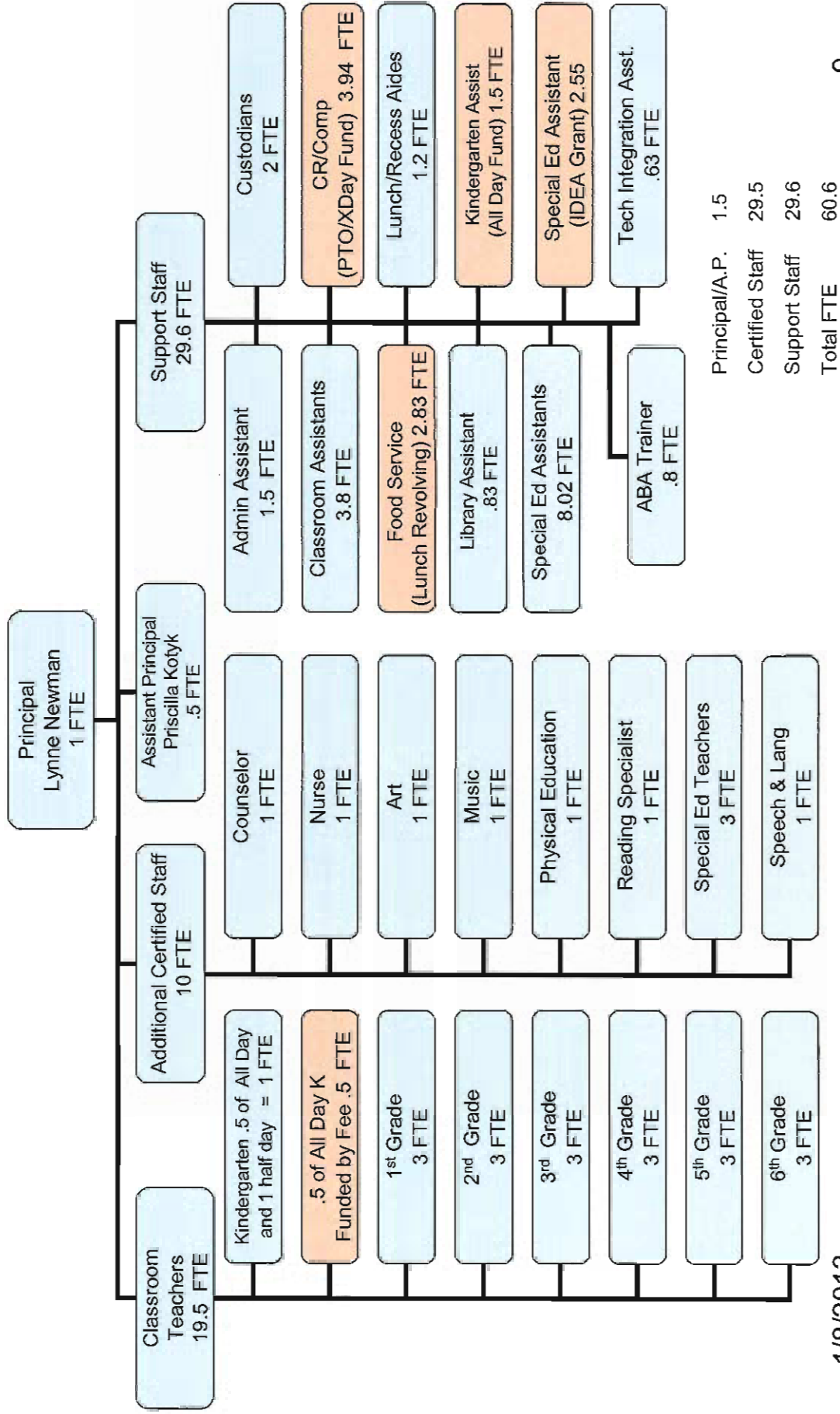


Pupil Services



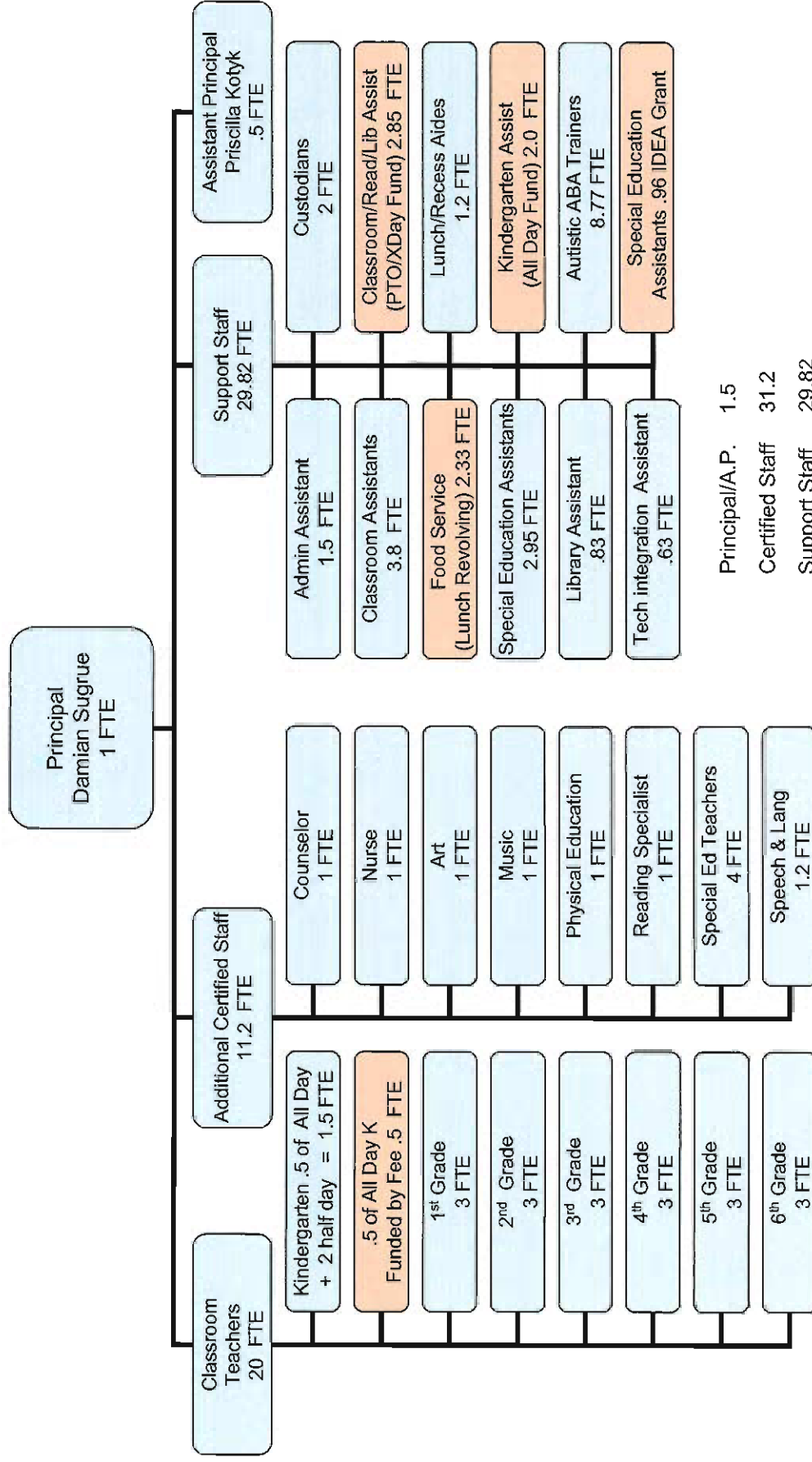
Building based Pupil Services staff are listed in their buildings.

Gates



1/8/2013

Conant

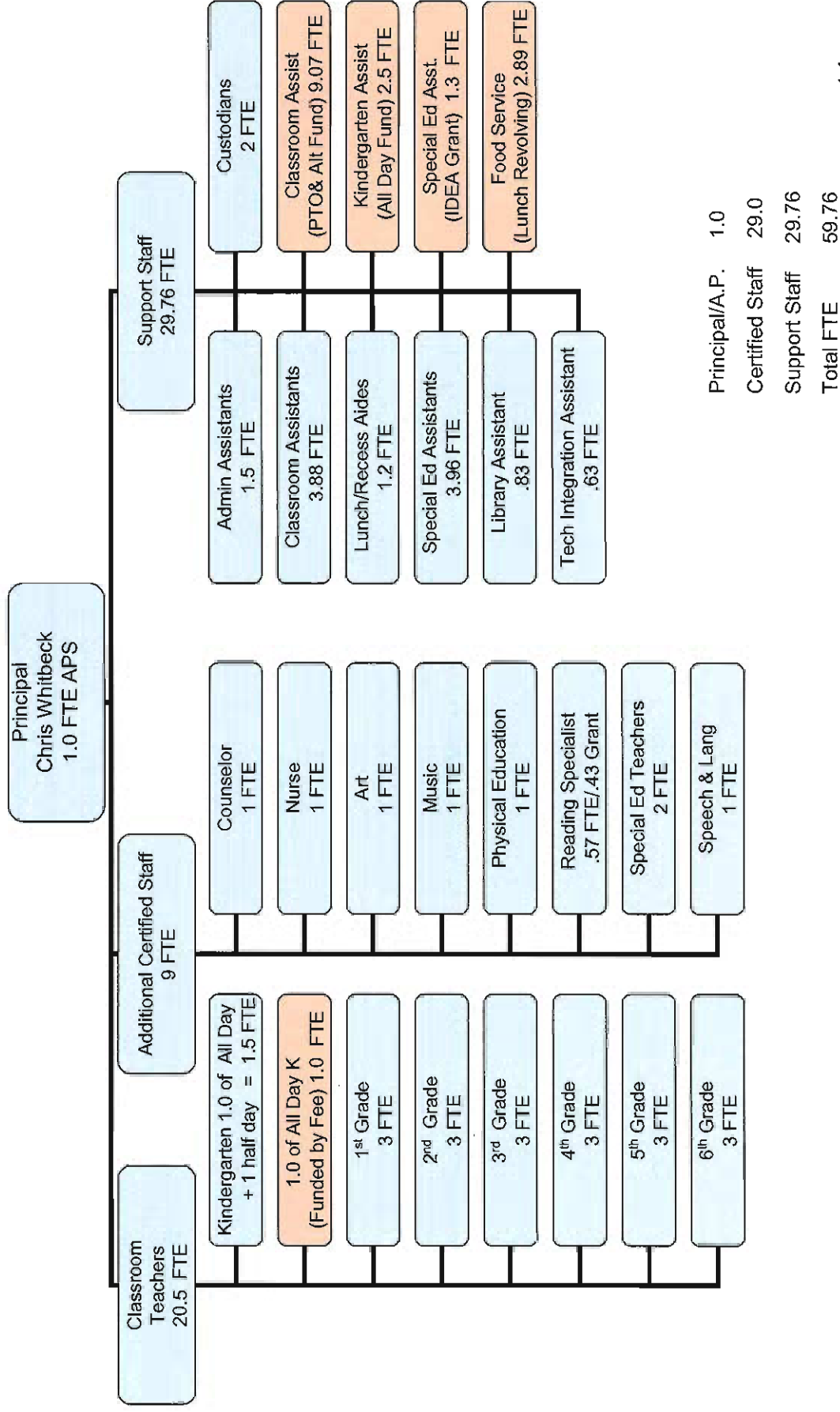


Principal/A.P. 1.5
 Certified Staff 31.2
 Support Staff 29.82
 Total FTE 62.52

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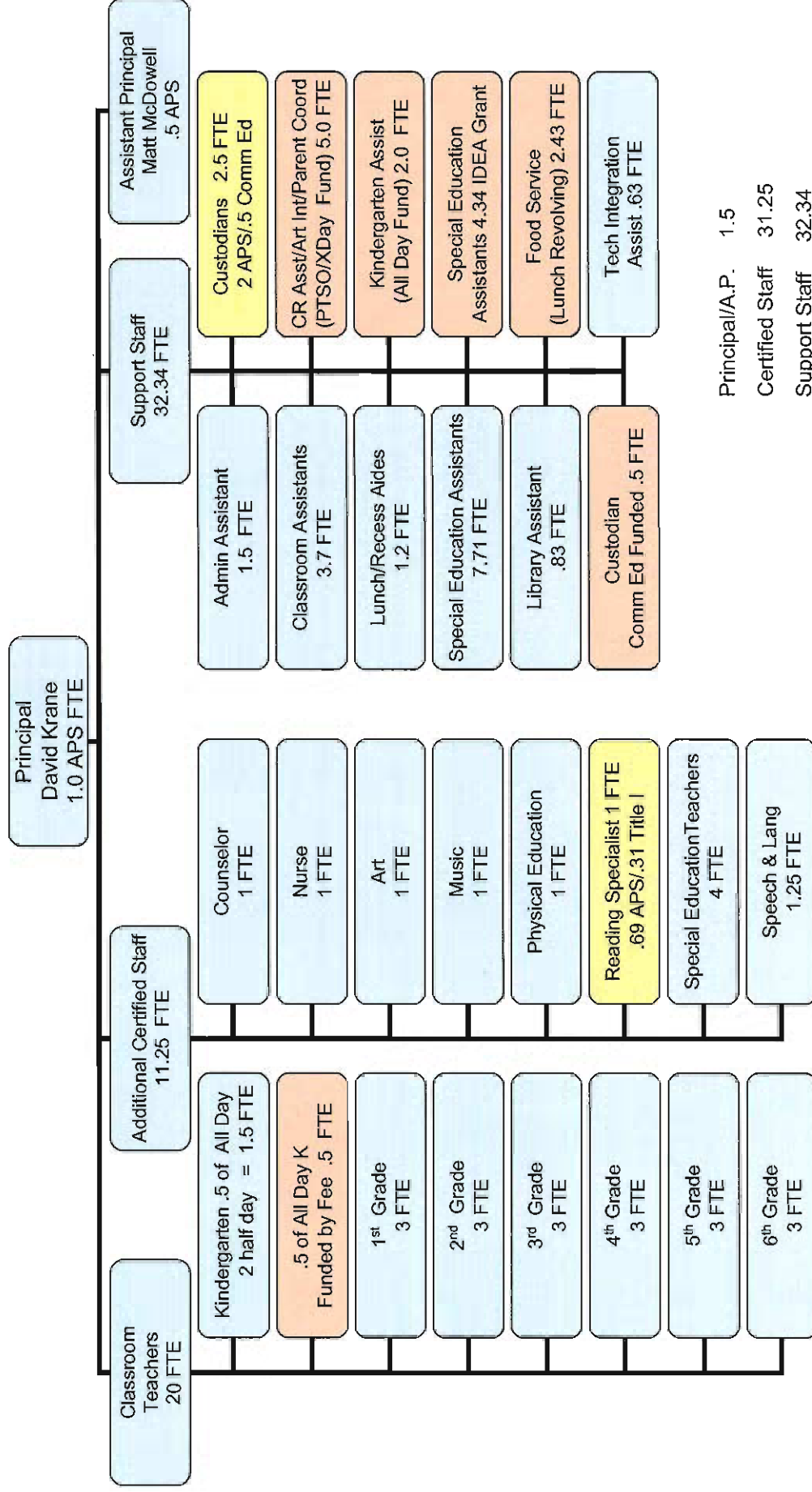
10

Douglas



1/8/2013

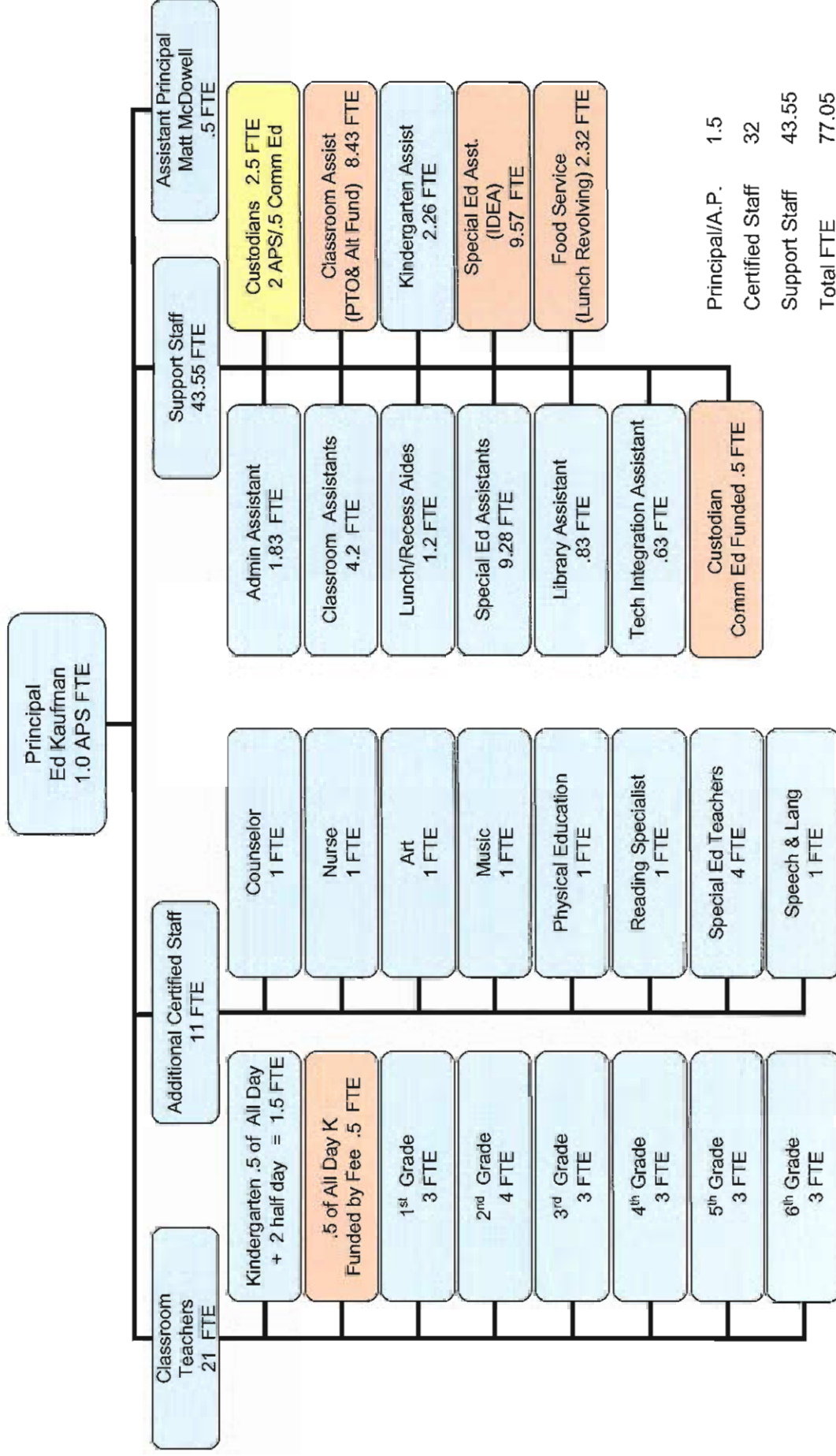
McCarthy-Towne



Principal/A.P. 1.5
 Certified Staff 31.25
 Support Staff 32.34
 Total FTE 65.09

1/8/2013

Merriam

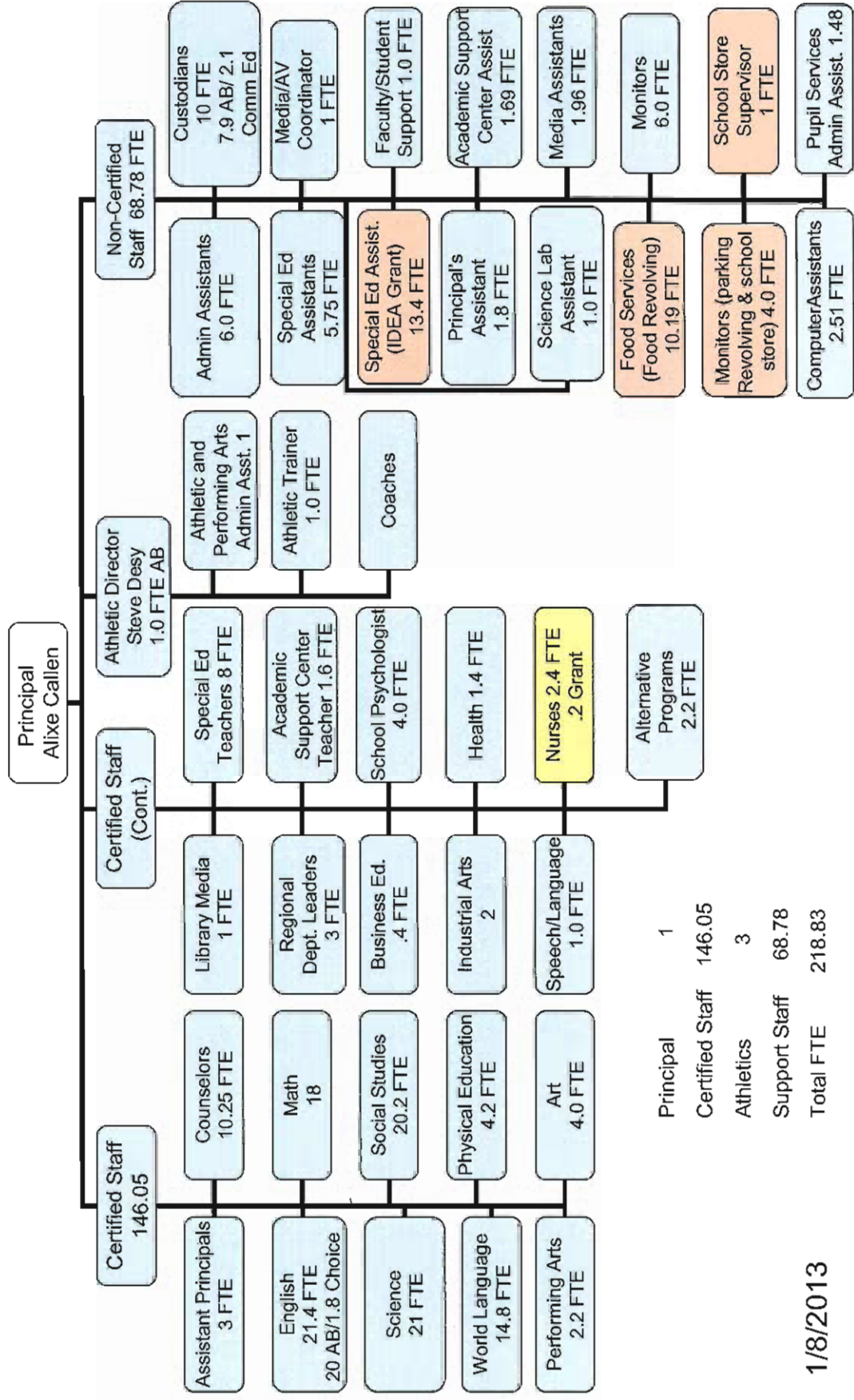


Principal/A.P. 1.5
 Certified Staff 32
 Support Staff 43.55
 Total FTE 77.05

R. J. Grey
Principal
Andrew Shen



Acton-Boxborough Regional High School



1/8/2013

Special Education Budgetary Planning
FY'14
Questions and Practical Answers
January 2013

Question 1: *What is the impact and anticipated outcomes both financially and programmatically, of increased Special Education costs?*

If spending were not controlled in special education, there would be a cyclical event that would change the fiscal landscape of our schools. Special education is a mandated program under IDEA and Chapter 766 in which eligible students receive specialized instruction through services that would assist them in their skill building.

But, what would happen if spending was out of control? The immediate impact would be less money to fund regular education services because special education is a mandated program. It would also affect the percentage of integration of students with special education needs because, often times, integration has built in classroom support. Those supports would be less.

If there were less money in regular education, class size would be jeopardized by having larger classes. If there were larger classes, it would be more difficult to address student needs, despite our heroic efforts of our teachers and paraprofessionals.

Additionally, students could face additional challenges by not meeting the curriculum standards and subsequently, could be referred for an evaluation to determine special education eligibility because they were not making effective progress.

Whether or not the eligibility would be the final outcome, the costs of referral and evaluations are prohibitive (staff costs). The aforementioned students, if found eligible, predictably would have mild special needs. The rolls in special education would increase.

If these special education numbers increased, there would be significantly heavier caseloads, which could violate student education guidelines and recommendations. As we burst at the seams in this scenario, there would potentially be more out of district referrals and consequently, requests for more moneys for tuitions. The end result would be less money for regular education as we work our way through the same or similar cycle.

Question 2: *To what degree have efficiencies in program design, development and staffing, complemented student success in an environment of fiscal responsibility and accountability that leads to a cap on Special Education expenditures?*

During my tenure, I have emphasized that every dollar spent must be connected to a child in a special education program, from support in the regular education classroom to the most restrictive programs that we offer. Complementing our own initiatives, we have had school committee task forces that identified and studied fiscal drivers in special education to audits of compliance through the Department of Elementary and Secondary Education (DESE). We have also has a MASBO financial review and we currently have just completed Phase I* of the Futures Education, Inc. programmatic, transportation, and fiscal review of our expenditures.

Throughout these various types of reviews, we have developed action plans from recommendations, suggestions, or our own self-study and connected them with our internal goals and SMART goals of the Superintendent. All data from all reports have been studied to yield “efficiencies” in program design, development and staffing by realignment, restructuring, and redesigning our resources to meet the ever-changing needs of our special education student body without changing the integrity or the quality of our programs.

To enforce these principles of fiscal accountability and responsibility on our design in developing programs help us to cap spending by reasonably requesting a budget that meets the needs of students. Over the last few years, we spent a great deal of time on fiscal data and did the “true up” for expenditures; we continue with “true up” accounting. We concurrently dealt with the principles of efficacy and efficiency to ascertain the validity of programs and costs respectively.

Our preliminary data from Futures Education confirms these efficiencies in staffing, program development and design. My recommendations and requests for budget this year will be based on those efficiencies (program continuums {ABRHS Bridges; APS psychology model -- to identify two areas}).

* Phase I has just been completed in December 2012 and covered the regional schools, grades 7-12. Phase II will begin in March 2013 and study the elementary schools. We anticipate that Futures Education will report its complete findings by the end of this school year.

Historical Perspective
Questions and Practical Answers
From FY13 (January 2012)

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

Practical Answer:

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

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

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

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

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

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

Question 2: *How does the Pupil Services Department deal with an unpredicted and/or unencumbered expenditure*

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

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

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

Question 2: *How does the Pupil Services Department deal with an unpredicted and/or unencumbered expenditure?*

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

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

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

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

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

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

Historical Perspective
Questions and Practical Answers
From FY12 (January 2011)

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

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

Practical Answers

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

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

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

Practical Answers

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

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

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

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

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

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

Practical Answers

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

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

Practical Answers

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

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

Historical Perspective
Practical Questions and Answers
From FY11 (January 2010)

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

Practical Answers

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

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

Practical Answers

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

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

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

Practical Answers

The response.....

Spirited by the December 2008 Sped Financial Task Force II, major issues were identified that may lead to the acceleration of the budget. The Task Force recommended: monitoring and collaboration between the PS and Finance Directors, especially regarding the out of district placements, streamlining the efficiencies of the effectiveness of the IEP process through expanded use of technology and timely communication with parents, the examination of the cost accounting strategy for CASE programs and transportation, the examination of the Child Study Team for its effectiveness in the referral process, improving the communication system between parents and regular education teachers, studying the hiring practices and use of outside consultants in lieu of hiring permanent staff, examining the legal fees and consolidation of those fees among school communities, proving that early intervention practices are cost effective, and concentrating on in-district program development.

Each area from the Task Force was dissected and an action plan was created for each area. Those action plans have either been completed or are in process.

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

Practical Answers

The following questions are asked: does this dollar help this child? Can we improve services and still have the same services for this dollar? Is every dollar connected to the program? Is every child connected to the program? Can we have high standards and optimal performance for our children and yet be cost effective?

More sequentially, PS applies rubrics to making decisions about the budget. The first major consideration begs the question, “Does our action benefit the child?” As partners with our families, we consider the “disability” itself by investigating the degree of disability (multi-diagnosis), the severity of that disability, and the chronic nature of that disability. The second major consideration in budget building is the “frequency of incidence”. Systemically, we want to group students in ways that make sense for their learning and achievement. Inclusion, pull asides, pull out models are considered. The third major consideration is building of in-school district programs to meet the needs of those students, both programmatically and fiscally. The fourth major consideration is developing major blocks of services school-wide or providing services outside (Acton, Acton-Boxborough, CASE or another collaborative setting, out-of district setting).

Question 3: *How are substantive budget decisions made in Pupil Services? – [continued]*

Practical Answers

These four steps are the rubrics that are used in understanding the child, his/her needs, grouping children, creating programs for them at the school district or providing education elsewhere. When these steps are completed, PS assesses and reassesses each step and starts over to ensure that we have met two standards: The child's educational needs are comprehensively met and the fiduciary responsibilities are recognized, completed, and executed. PS recognizes its accountability in both of these areas.

Question 4: *How would Pupil Services specifically advance effective reforms?*

Practical Answers

Over the last recent fiscal years, Pupil Services has thoughtfully planned out objectives to advance effective reforms by yearly action plans that enhance educational growth through data systems, developing cost-effective programs, and realigning our resources, both in personnel and in educational programs.

Specific examples include:

- Continuing to develop in-district programs that offer equivalent services to OOD. Keep students in their home communities while addressing their complex needs (Connections, etc.).
- Streamlining the efficiency and effectiveness of the Team meeting process through expanded use of technology (reduce staff time, reduce parent frustration, etc.).
- Re-examining the cost accounting strategies for CASE programs and transportation.

Effective reform must also be focused on regular education initiatives that will ultimately reduce special education costs:

- Consistent retraining of Child Study and Student Assistance teams
- Reducing team/class size
- Developing/expanding regular education Academic Support Centers
- Coordinating professional development in regular and special education

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

Practical Answers

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

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

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

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

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

Historical Perspective
Practical Questions and Answers
From FY10 (January 2009)

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

Practical Answer

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

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

Practical Answers

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

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

Practical Answers

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

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

Practical Answers

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

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

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

Practical Answers

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

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

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

Acton and Acton-Boxborough Regional School District

Special Education Programs and Services

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

Early Childhood

Early Childhood Services

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

Acton Public Schools Preschool

Program Descriptions

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

Integrated Preschool

- * Four half-day sessions/two full-day session
- * Currently serving 80 students (34 w/special needs)
- * Related Services: (both groups)
 - Speech/Language Therapy
 - Occupational Therapy
 - Physical Therapy
 - Audiological/Educational Specialist S/L
- * Ongoing support and consultation with families

Preschool ABA Program

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

Acton and Acton-Boxborough Regional School District

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

Learning Centers

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

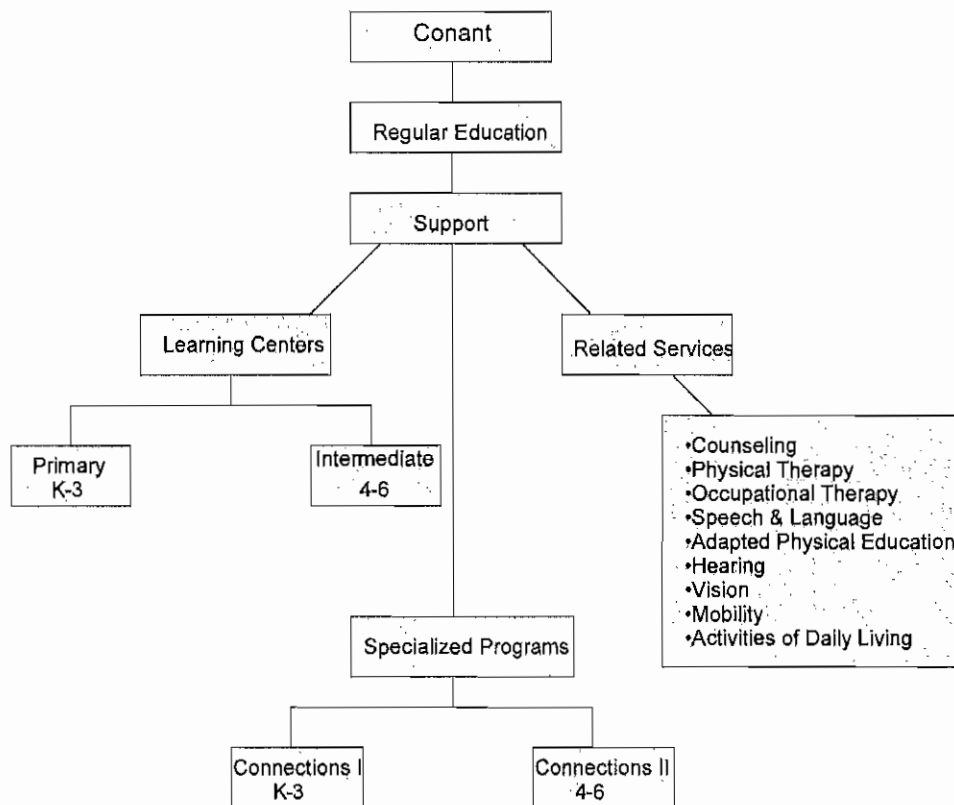
Specialized Programs

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

Related Services

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

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



Specialized Program Description

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

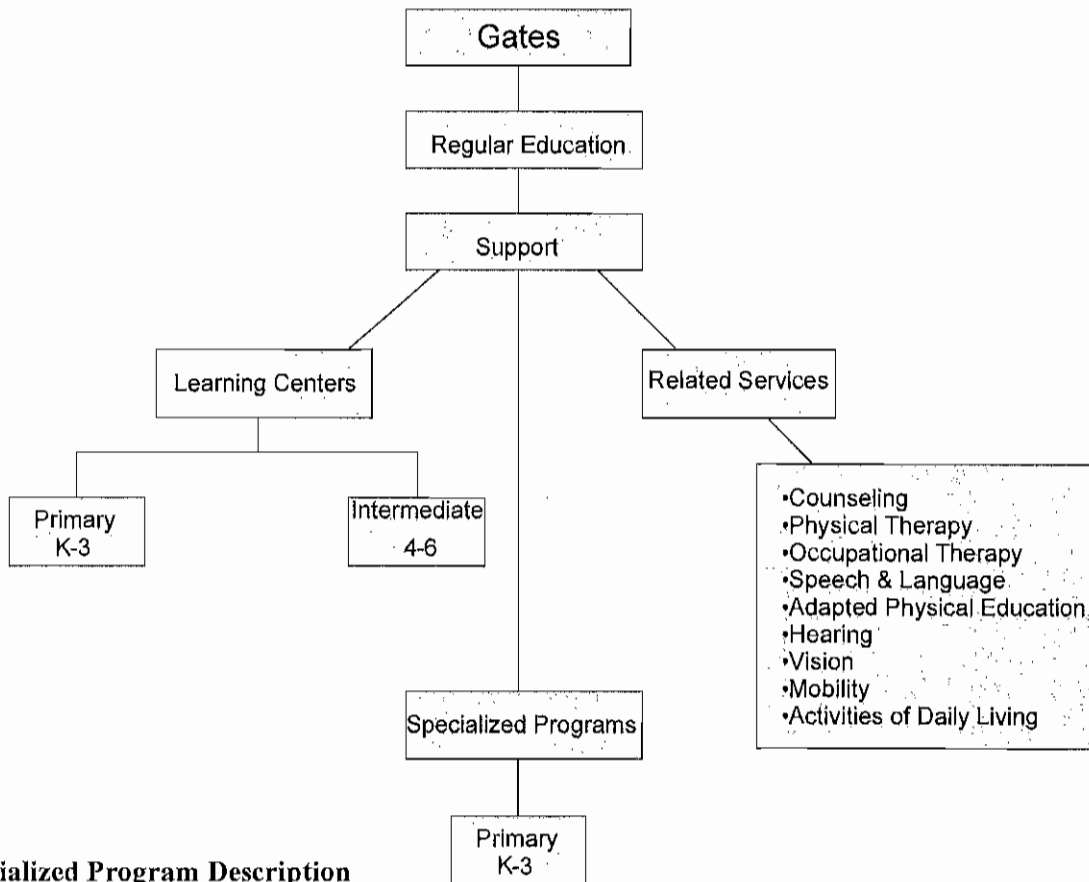
Students may exhibit one or more of the following characteristics:

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

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

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

The Gates School



Specialized Program Description

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

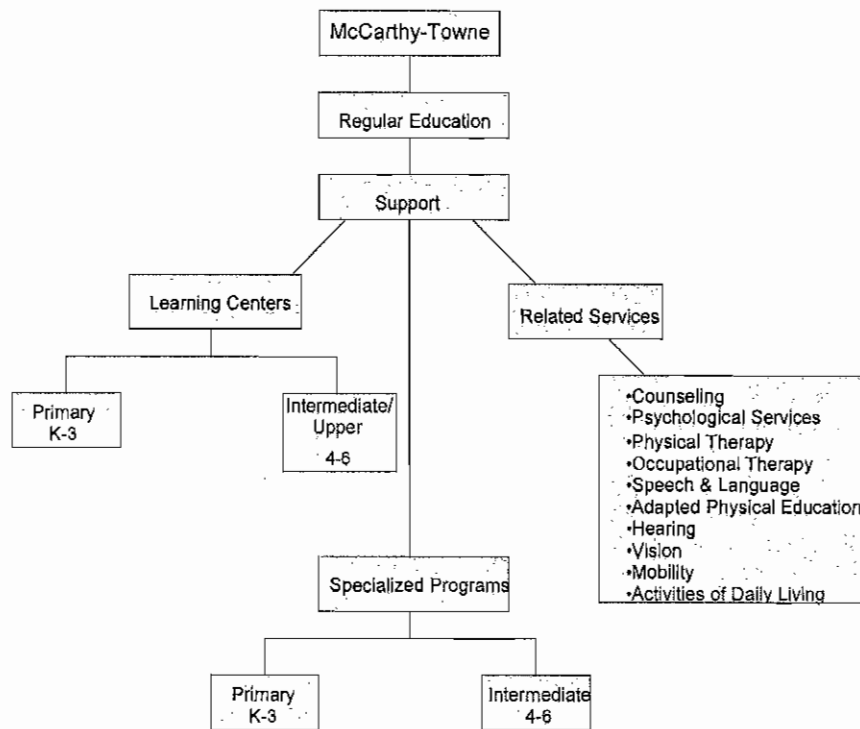
Students may exhibit one or more of the following characteristics:

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

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

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

The McCarthy-Towne School



Specialized Program Description

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

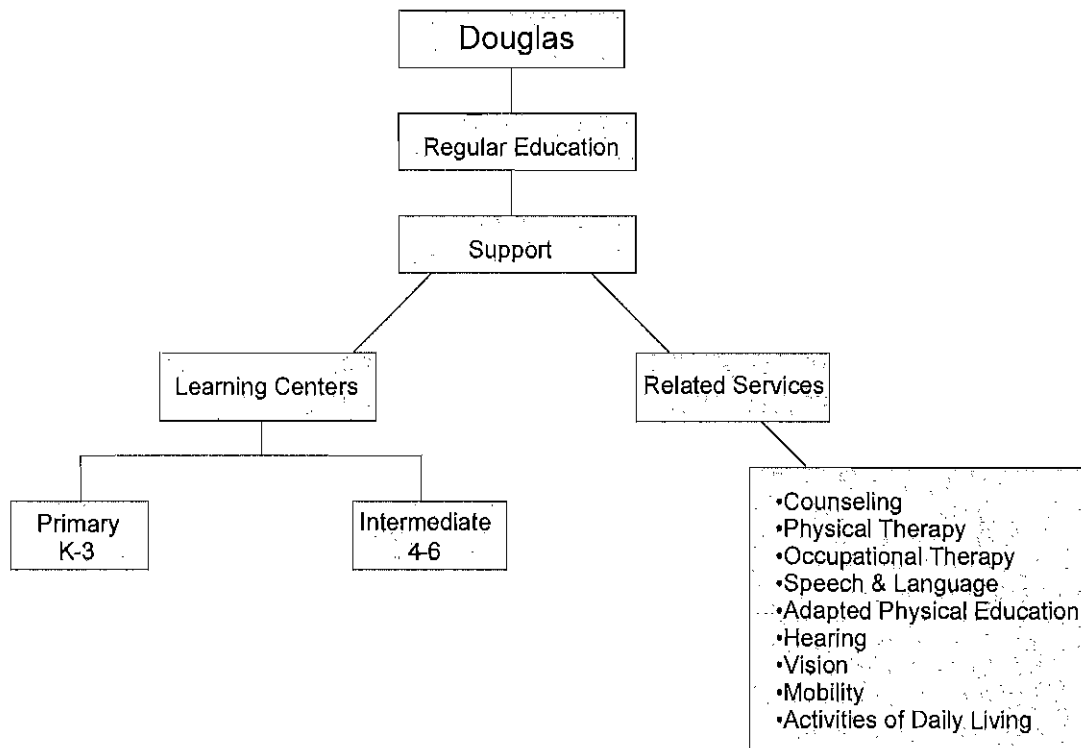
Students may exhibit one or more of the following characteristics:

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

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

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

The Douglas School

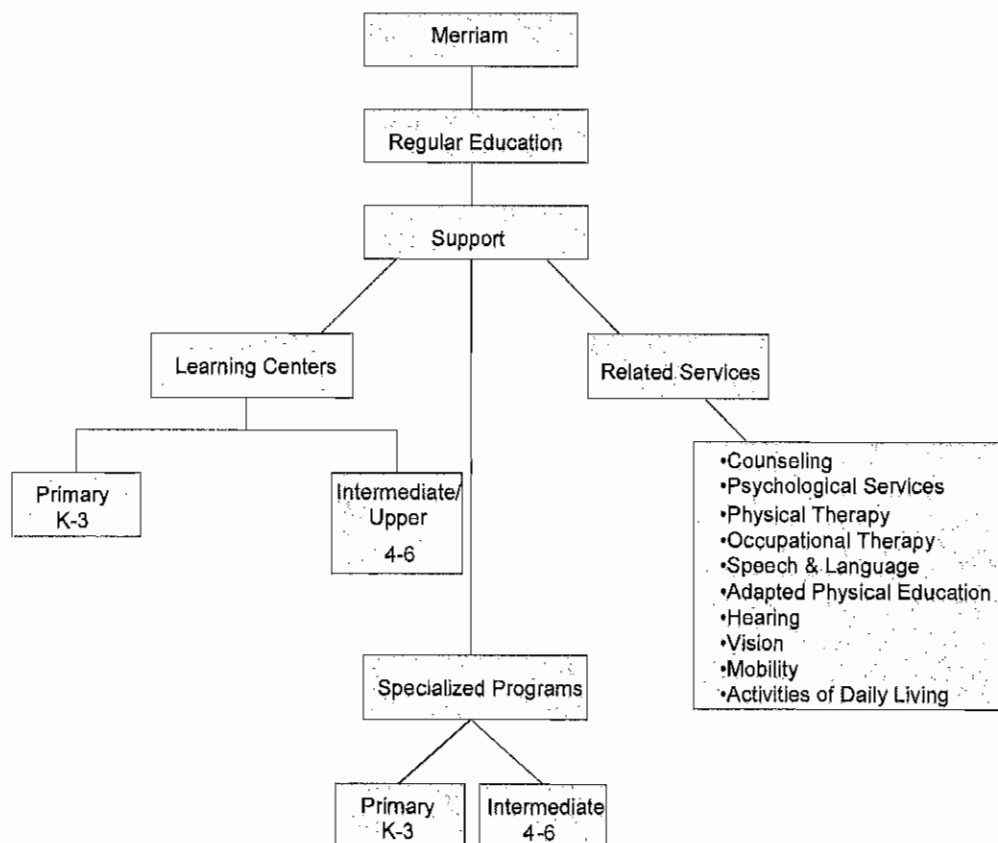


Learning Centers

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

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

The Merriam School



Specialized Program Description

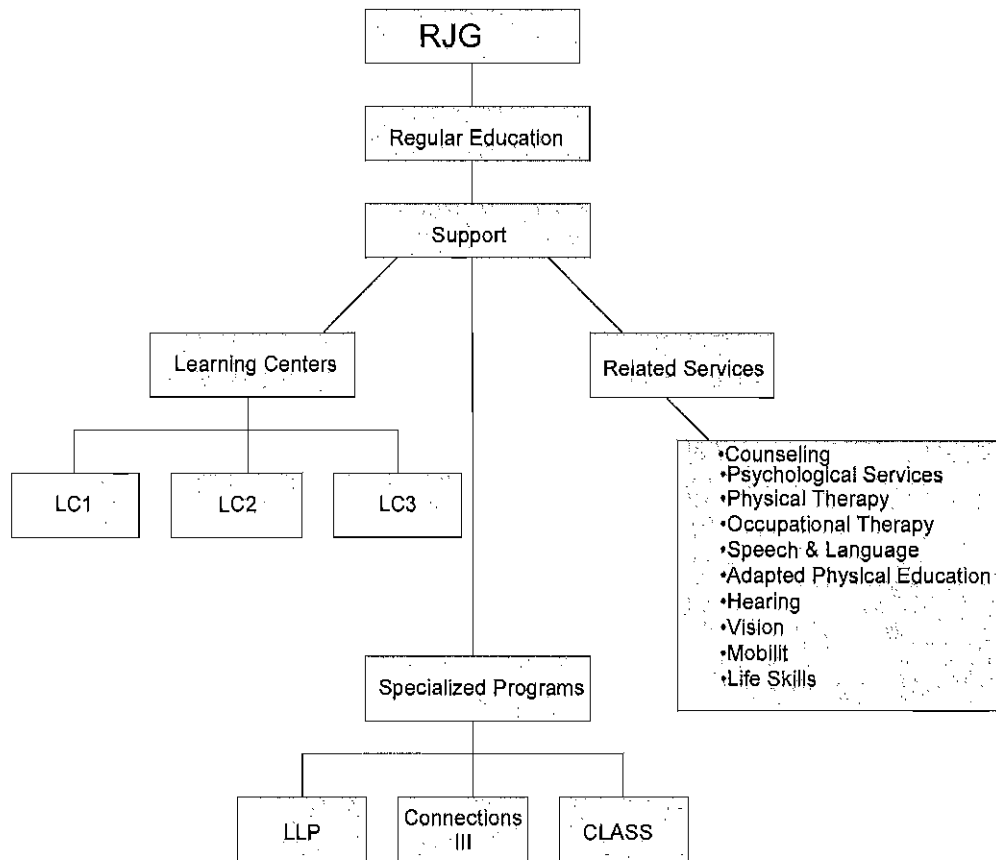
The Specialized Primary Program (K-3) and Intermediate Program (4-6) at Merriam provide intensive support and instruction for students with learning and therapeutic issues. These programs provide academic, social pragmatics and behavioral support for students.

Students may exhibit one or more of the following characteristics:

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

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

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



Specialized Program Descriptions

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

The Language Learning Program (LLP)

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

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

The Connections Program

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

- Asperger Syndrome

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

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

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

The Center for Learning and Student Services (CLASS)

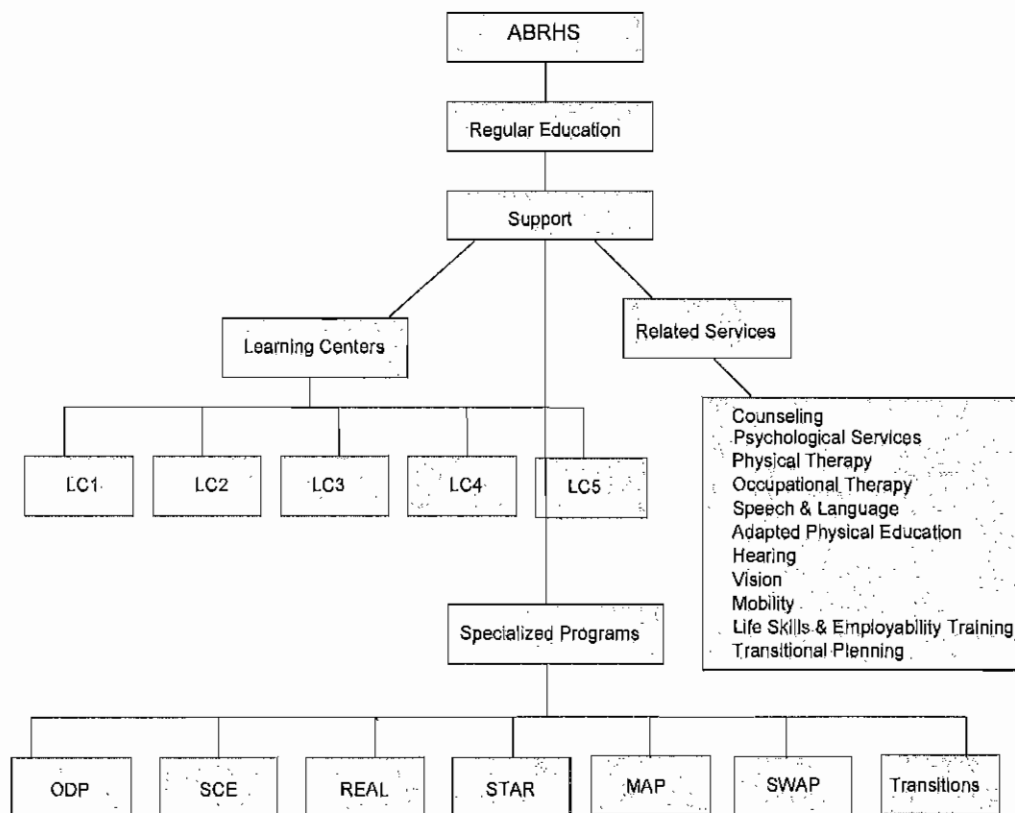
The CLASS program offers a therapeutic model to students who face emotional challenges. Students in CLASS may exhibit one or more of the following characteristics:

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

Specific services provided in the program may include:

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

Acton-Boxborough Regional High School



Specialized Program Descriptions

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

The Occupational Development Program (ODP)

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

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

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

Supported Career Education Program (SCE)

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

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

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

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

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

The REAL Program (Relational/Emotional/Academic Learning)

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

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

Specific services provided within REAL may include:

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

Alternative Programs at ABRHS

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

STAR Center

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

Merriam Alternative Program/MAP

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

School to Work Alternative Program (SWAP)

- School to work alternative program for 11th and 12th grade students
- Academics taught two nights per week at ABRHS
- Students must have a job
- Students must be motivated, and be able to maintain employment independently
- Special Education students receive academic supports as outlined in the IEP

Transitions

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

**ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES**

FUND TITLE	FY09 BALANCE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE
ADMIN				
SUPERINTENDENT GIFTS	\$0.00	\$0.02	\$154.02	\$444.02
UNITED WAY GIFT	\$994.95	\$994.95	\$994.95	\$994.95
CURRICULUM GIFT	\$437.86	\$38.57	\$349.11	\$956.71
ESL REVOLVING	\$10.57	\$10.57	\$10.57	\$10.57
INSURANCE REIMBURSEMENT	\$6,787.52	\$10,345.09	\$15,574.19	\$15,431.38
TELEPHONE REVOLVING	\$21,640.70	\$16,695.47	\$26,699.84	\$22,715.95
VENDOR RECOVERY	\$34,550.25	\$58,450.75	\$38,348.98	\$40,698.79
TOTAL	\$64,421.85	\$86,535.42	\$82,131.66	\$81,252.37
ATHLETICS				
ATHLETIC GIFTS	\$7,010.93	\$12,248.26	\$6,203.76	\$0.00
ABSAF-ATHLETICS	\$44,000.00	\$45,027.24	\$5,791.13	\$0.00
ATHLETIC REVOLVING	\$13,885.75	\$40,734.77	\$0.00	\$2,223.06
TOTAL	\$64,896.68	\$98,010.27	\$11,994.89	\$2,223.06
BUILDINGS & GROUNDS				
ELM STREET HOOPS GIFT	\$1,214.00	\$1,214.00	\$1,214.00	\$1,214.00
SOLAR PANEL PROJECT	\$464.05	\$1,555.75	\$1,555.75	\$1,555.75
FRIENDS OF LOWER FIELDS	\$0.00	\$0.00	\$0.00	\$0.00
LOWER FIELDS GIFT 2	\$0.00	\$0.00	\$0.00	\$0.00
LOWER FIELDS CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
VANDALISM REIMBURSEMENT	\$311.09	\$311.09	\$311.09	\$311.09
TOTAL	\$1,989.14	\$3,080.84	\$3,080.84	\$3,080.84
COMMUNITY EDUCATION				
COMMUNITY EDUCATION	\$278,145.08	\$389,639.45	\$466,570.20	\$433,037.22
USE OF FACILITIES	\$26,673.36	\$54,826.35	\$0.09	(\$0.00)
DRIVERS EDUCATION	\$143,146.11	\$82,559.90	\$92,027.89	\$125,045.06
TOTAL	\$447,964.55	\$527,025.70	\$558,598.18	\$558,082.28
SCHOOL STORES				
JUNIOR HIGH STORE REVOLVING	\$7,856.91	\$8,847.41	\$7,614.67	\$7,753.86
EMPORIUM REVOLVING	\$84,790.34	\$81,763.67	\$78,328.88	\$42,003.36
TOTAL	\$92,647.25	\$90,611.08	\$85,943.55	\$49,757.22
INTEGRATED PRESCHOOL				
INTEGRATED PRESCHOOL	\$45,398.89	\$60,530.49	\$108,752.15	\$118,511.65

**ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES**

FUND TITLE	FY09 BALANCE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE	
JUNIOR HIGH					
JUNIOR HIGH GIFTS	\$7,434.07	\$2,390.74	\$9,562.01	\$11,769.11	23%
ABSAF: JUNIOR HIGH EXTRACURRICULAR	\$13,501.60	\$13,860.38	\$5,073.09	\$5,100.08	1%
JOHN LORING MEMORIAL GIFT	\$4,616.87	\$4,628.42	\$4,633.99	\$4,638.61	0%
PROJECT WELLNESS JUNIOR HIGH	\$9,071.01	\$20,410.62	\$4,488.06	\$0.00	-100%
EDFAAB GIFT - JUNIOR HIGH	\$3.64	\$3.64	\$3.64	\$3.64	0%
LOST BOOKS - JUNIOR HIGH	\$2,941.00	\$3,285.43	\$3,755.70	\$3,880.28	3%
LIBRARY REV - JUNIOR HIGH	\$2,832.00	\$3,498.15	\$3,730.44	\$6,248.92	68%
TOTAL	\$40,400.19	\$48,077.38	\$31,246.93	\$31,640.64	1%
ODP REVOLVING					
ODP REVOLVING	\$1,417.76	\$47,706.76	\$87,085.99	\$87,846.33	1%
PERFORMING ARTS					
ABSAF: SENIOR HIGH PERFORMING ARTS	\$7,000.00	\$2,892.23	(\$0.00)	(\$0.00)	0%
BAND UNIFORMS	\$4,946.36	\$6,997.10	\$1,802.22	\$4,647.34	138%
AB FRIENDS OF DRAMA GIFTS	\$25.00	\$25.00	\$25.00	\$25.00	0%
DRAGONFLY THEATER	\$0.00	\$120,303.48	\$31,642.24	\$16,059.33	-49%
PERFORMING ARTS REVOLVING	\$0.00	\$2,407.52	\$1,362.27	\$0.00	-100%
JUNIOR HIGH THEATER REVOLVING	\$23,264.84	\$10,978.56	\$5,959.22	\$1,074.39	-82%
SENIOR HIGH: PROSCENIUM CIRCUS	\$8,685.46	\$17,297.30	\$5,966.69	\$3,997.41	-33%
SENIOR HIGH CHORUS	\$5,040.64	\$6,341.12	\$8,035.43	\$17,242.02	115%
TOTAL	\$48,962.30	\$167,242.31	\$54,793.07	\$43,045.49	-21%
PRIVATE GRANTS					
TELS PROJECT	\$3,008.57	\$0.00	\$0.00	\$0.00	0%
PARENT INVOLVEMENT PROJECT	\$4,483.70	\$3,501.11	\$5,641.22	\$12,585.02	123%
NSTA TOYOTA TAPESTRY	\$3,408.36	\$1,542.46	\$1,542.46	\$1,542.46	0%
MCC BIG YELLOW SCHOOL BUS	\$0.00	\$0.00	\$124.59	\$205.14	63%
NSTAR POWER DOWN PROJECT	\$0.00	\$0.00	\$0.00	\$1,150.00	
TOTAL	\$10,900.63	\$5,043.57	\$7,308.27	\$15,482.62	112%

ABRSD SPECI .EVENUE FUNDS
YEAR END BALANCES

FUND TITLE FY09 BALANCE FY10 BALANCE FY11 BALANCE FY12 BALANCE

DENNIS M KULSICK	\$6,126.46	\$5,148.58	\$4,161.16	\$3,169.86	-16%	-19%	-24%
ANDREW GRATZ	\$8.66	\$8.66	\$8.66	\$8.66	0%	0%	0%
A B JAMBORRE	\$3,043.06	\$3,044.97	\$3,048.94	\$3,052.00	0%	0%	0%
KATHERINE KINSLEY	\$29,858.75	\$29,697.64	\$29,594.72	\$29,464.26	-1%	0%	0%
JAMES E KINSLEY	\$37,200.36	\$37,244.00	\$37,340.11	\$37,407.96	0%	0%	0%
AMERICAN LEGION 284	\$56,233.26	\$54,479.17	\$52,651.65	\$50,807.78	-3%	-3%	-4%
BRODY PEER LEADERSHIP	\$33.96	\$33.96	\$33.96	\$33.96	0%	0%	0%
J PRENDIVILLE III	\$16,683.45	\$15,760.56	\$14,814.80	\$12,863.90	-6%	-6%	-13%
M&P SMOLTEES	\$55,005.39	\$51,227.25	\$47,371.11	\$43,490.56	-7%	-8%	-8%
J DEBAGGIS	\$2,932.12	\$2,933.96	\$2,937.78	\$2,940.72	0%	0%	0%
R J GREY	\$15,511.63	\$15,025.97	\$15,056.67	\$14,576.20	-3%	0%	-3%
CHARLES BATTIT	\$16,527.13	\$16,823.81	\$16,193.80	\$24,523.36	2%	-4%	51%
J SCOTT	\$1,322.06	\$325.19	\$75.70	\$1,076.24	-75%	-77%	132%
SCHOLARSHIP-GENERAL	\$836.88	\$1,262.07	\$1,371.64	\$1,360.01	51%	9%	-1%
FRED S KENNEDY	\$3,411.32	\$3,482.28	\$3,320.03	\$2,146.87	2%	-5%	-35%
CHS BRUSIE MEMORIAL	\$14,088.02	\$12,250.66	\$10,375.97	\$9,455.65	-13%	-15%	-9%
THOMAS MEAGHER	\$8,276.43	\$7,813.30	\$7,329.46	\$6,839.07	-6%	-6%	-7%
R & E MATUSOW	\$50,353.39	\$49,926.24	\$49,857.95	\$50,043.20	-1%	0%	0%
R BARTOLOMEO	\$4,436.09	\$3,768.07	\$2,473.00	\$1,175.56	-15%	-34%	-52%
SANDRA WILENSKY	\$4,877.66	\$3,889.81	\$3,395.50	\$3,099.49	-20%	-13%	-9%
FREDERICK JOYCE	\$0.00	\$0.00	\$5,636.01	\$4,893.50	\$0.00	-13%	-13%
R & R DOW	\$0.00	\$0.00	\$2.70	\$4.08	\$0.00	51%	51%
ALMA PARKHURST	\$0.00	\$0.00	\$0.00	\$28,728.19	\$0.00		
TOTAL	\$326,766.08	\$314,146.15	\$307,051.32	\$331,161.08	-4%	-2%	8%

SCHOOL LUNCH

CENTRAL OFFICE LUNCH	\$93,262.03	\$112,885.83	\$108,189.22	\$98,409.29	21%	-4%	-9%
JUNIOR HIGH LUNCH	\$3,354.98	(\$4,286.70)	(\$23,708.64)	(\$47,356.56)	-228%	453%	100%
SENIOR HIGH LUNCH	\$165,449.91	\$191,026.93	\$250,891.69	\$263,888.15	15%	31%	5%

TOTAL

	\$262,066.92	\$299,626.06	\$335,372.27	\$314,940.88	14%	12%	-6%
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SENIOR HIGH GIFTS
SENIOR HIGH GIFT:GAZEBO
SENIOR HIGH GIFT:PTSO
SENIOR HIGH GIFT:OTHER
SENIOR HIGH GIFT: ABSAF
ABSAF: SENIOR HIGH EXTRACURRICULAR
SENIOR HIGH: COMMUNITY SERVICE GIFTS

SENIOR HIGH: SPECTRUM	\$7,515.35	\$6,639.73	\$8,296.23	\$9,605.98	-12%	23%	16%
LOST BOOKS-SENIOR HIGH	\$2,072.41	\$1,002.41	\$1,002.41	\$1,282.41	-52%	0%	28%
PARKING-SENIOR HIGH	\$10,037.42	\$14,664.84	\$13,099.69	\$15,893.62	46%	-11%	21%
LIBRARY REVOLVING SENIOR HIGH	\$3,704.94	\$2,477.25	\$4,776.13	\$9,569.52	-33%	93%	100%
SCHOOL TO BUSINESS	\$375.25	\$375.25	\$375.25	\$375.25	0%	0%	0%
SMOKING REVOLVING	\$26,810.99	\$25,882.01	\$2,102.38	\$5,598.52	-3%	-92%	166%
SWAP TUITION	\$580.96	\$228.71	\$180.03	\$162.84	-61%	-21%	-10%
SENIOR HIGH: COUNSELING/TESTING	\$506.00	\$140.95	\$728.95	\$1,887.95	-72%	417%	139%
	\$14,309.04	\$20,693.04	\$24,458.38	\$29,325.26	45%	18%	20%
	\$13.95	\$276.50	\$20,671.80	\$26,341.55	1882%	7376%	27%
	\$1,498.62	\$4,308.42	\$7,064.57	\$1,582.71	187%	64%	-78%
	\$4,078.57	\$4,770.39	\$3,313.59	\$956.88	17%	-31%	-71%
	\$20.00	\$20.00	\$20.00	\$20.00	0%	0%	0%
	\$4,983.52	\$4,233.52	\$4,078.32	\$256.32	-15%	-4%	-94%
	\$26,898.00	\$32,573.36	\$29,584.94	\$15,959.56	21%	-9%	-46%
TOTAL	\$103,405.02	\$118,286.38	\$119,752.67	\$118,818.37	14%	1%	-1%

SENIOR HIGH

ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES

FUND TITLE	FY09 BALANCE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE
SUMMER SCHOOL TUITION	\$57,254.94	\$68,073.26	\$106,312.43	\$126,970.84
			19%	56%
TRANSPORTATION	\$38,088.05	\$48,258.07	\$56,091.05	\$66,788.40
			27%	16%
GRAND TOTAL	\$1,606,580.25	\$1,982,253.74	\$1,955,515.27	\$1,949,602.07

1/7/2013

FUND	FY09 BALANCE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE
ADMIN				
APS SUPERINTENDENT	\$282.09	\$282.09	0%	0%
APS ESL AFTER SCHOOL	\$323.53	\$323.53	0%	0%
BAY STATE READERS 2ND	\$170.29	\$170.29	0%	0%
CURRICULUM GIFTS	\$0.00	\$955.57	0%	0%
LIBRARY SUPPORT	\$7,059.44	\$5,383.78	-24%	0%
MCC BIG YELLOW SCHOOL BUS	\$349.75	\$749.75	114%	71%
SINGAPORE MATH	\$20.16	\$20.16	0%	30%
TEACHING AMERICAN HISTORY	\$0.00	\$0.00	0%	0%
		(\$2,625.59)		0%
				-62%
TOTAL	\$8,205.26	\$7,885.17	-4%	9%
ADK GIFTS				
APS MCCARTHY ADK GIFT	\$630.00	\$630.00	0%	0%
GATES ADK GIFT	\$0.00	\$0.00	0%	0%
COMMUNITY ED ADK GIFT	\$48,604.87	(\$0.00)	-100%	-16%
TOTAL	\$49,234.87	\$630.00	-99%	-16%
BUILDINGS & GROUNDS				
APS DAMON BUILDING PLAYGROUND	\$2,086.85	\$2,086.85	0%	0%
GATES PLAYGROUND EQUIPMENT	\$502.31	\$317.31	-37%	0%
WEST ACTON BOARDWALK	\$4,607.50	\$21,431.34	365%	-4%
TOTAL	\$7,196.66	\$23,835.50	231%	-3%
CONANT				
APS CONANT TECHNOLOGY	\$2.60	\$2.60	0%	0%
CON: PROFESSIONAL DEV GIFT	\$229.23	\$229.23	0%	0%
CONANT ART GIFT	\$84.14	\$84.14	0%	0%
CONANT FOUNDATION MTG GIFT	\$11.29	\$11.29	0%	0%
EDFAAB GIFT	\$1,291.58	\$1,291.58	0%	0%
TOTAL	\$1,618.84	\$1,618.84	0%	144%
DOUGLAS				
APS DOUGLAS DEC MATH	\$48.14	\$48.14	0%	0%
APS DOUGLAS JAPANESE	\$4.94	\$4.94	0%	0%
APS DOUGLAS MENTORING	\$606.44	\$606.44	0%	0%
DOUGLAS FOUNDATION MTG GIFT	\$42.22	\$42.22	0%	0%
TOTAL	\$701.74	\$701.74	0%	0%
GATES				
APS GATES PRIVATE	\$5,143.07	\$6,147.12	20%	21%
GATES FOUNDATION MTG GIFT	\$0.07	\$0.07	0%	-100%
ANONYMOUS GIFT	\$1,989.29	\$612.29	-69%	\$3,266.94 #DIV/0!
TOTAL	\$7,132.43	\$6,759.48	-5%	\$13,690.68 59%
MCCARTHY-TOWNE				
APS MCCARTHY TECHNOLOGY	\$0.00	\$0.00	#DIV/0!	\$371.88 #DIV/0!

APS SPECIAL REVENUE FUNDS

YEAR END BALANCES

1/7/2013

FUND	FY09 BALANCE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE
MERRIAM HANDSHAKE PROJECT	\$62.91	\$62.91	\$62.91	\$62.91
MERRIAM OPEN CIRCLE	\$500.00	\$1,000.00	\$2,082.00	\$2,100.47
TOTAL	\$562.91	\$1,062.91	\$2,144.91	\$2,163.38
DOUGLAS BEFORE & AFTER SCHOOL				
DOUGLAS AT DAWN/DUSK	\$304,692.96	\$268,701.28	\$268,497.33	\$248,992.64
MERRIAM BEFORE & AFTER SCHOOL				
MERRIAM MORNING/AFTERNOON	\$222,977.13	\$171,369.64	\$163,807.59	\$128,483.64
CONANT ENRICHMENT GIFT	\$39,751.81	\$40,622.72	\$46,433.80	\$75,697.14
GATES ENRICHMENT GIFT	\$0.00	\$0.00	\$16,640.93	\$18,304.70
MCT ENRICHMENT GIFT	\$0.00	\$0.00	\$1,649.52	\$6,439.35
TOTAL	\$39,751.81	\$40,622.72	\$64,724.25	\$100,441.19
PTO				
APS CONANT PTO	\$3,557.70	\$13,235.14	\$0.00	\$619.07
APS DOUGLAS PTO	\$14,936.99	\$24,018.39	\$35,093.91	\$13,427.73
APS GATES PTO	\$6,460.66	\$2,480.79	\$1,170.26	\$7,349.56
APS MCCARTHY TOWNE PTO	\$9,122.11	\$10,804.39	\$23,041.93	\$10,690.33
APS MERRIAM PTO	\$14,725.42	\$18,823.08	\$22,377.53	\$7,481.88
TOTAL	\$48,802.88	\$69,361.79	\$81,683.63	\$39,568.57
SCHOOL LUNCH				
APS SCHOOL LUNCH	(\$356,101.03)	(\$420,804.79)	(\$499,168.85)	(\$558,705.55)
CONANT SCHOOL LUNCH	\$94,929.83	\$106,241.24	\$125,873.59	\$133,079.86
DOUGLAS SCHOOL LUNCH	\$74,541.95	\$80,936.76	\$73,972.66	\$72,198.57
GATES SCHOOL LUNCH	\$87,047.76	\$107,716.23	\$130,773.04	\$138,107.59
MCCARTHY SCHOOL LUNCH	\$26,057.00	\$25,612.97	\$25,527.88	\$18,574.38
MERRIAM SCHOOL LUNCH	\$157,401.59	\$185,784.01	\$219,047.35	\$235,556.97
TOTAL	\$83,877.10	\$85,486.42	\$76,025.67	\$38,811.82
GRAND TOTAL	\$774,754.59	\$780,035.49	\$695,786.17	\$608,779.13

Acton Boxborough Regional Schools

FY'13 Grants

January 15, 2013

			FY'13	Expenses		Total	To	Received
			Budget	Exp	Enc	Expenses	Spend	To Date
3001 SPED IDEA #240								
FY'13								
30011301	51601	AIDES/PARAPROFESSIONALS	567,730.00	234,074.11	329,753.60	563,827.71	3,902.29	
30011302	51502	BOOKKEEPER	15,026.00			0.00	15,026.00	
2001 SPED IDEA 240			582,756.00	234,074.11	329,753.60	563,827.71	18,928.29	\$262,464.00
3002 TITLE I #305								
FY'13								
30021301	51408	TEACHER	7,960.00	4,370.40	4,807.45	9,177.85	-1,217.85	
30021302	51601	AIDES/PARAPROFESSIONALS	34,207.00	15,033.52	18,926.39	33,959.91	247.09	
30021303	51421	PD STIPENDS	4,590.00			0.00	4,590.00	
30021304	51421	MEDIA CTR STIPENDS	600.00	104.00	286.00	390.00	210.00	
30021305	51421	GUIDANCE STIPENDS	600.00	78.00	390.00	468.00	132.00	
30021306	54305	TEXTBOOKS, ETC	4,410.00	1,480.17		1,480.17	2,929.83	
30021307	54327	INSTR TECHNOLOGY	2,500.00	2,500.00		2,500.00	0.00	
30021308	52429	STUDENT TRANSPORTATION	9,600.00	2,400.00		2,400.00	7,200.00	
30021309	52415	MEMBERSHIPS, SUBSCRIPTIONS	6,000.00			0.00	6,000.00	
30021310	57010	MASS TEACHERS RETIREMENT	716.00			0.00	716.00	
3002 TITLE I			71,183.00	25,966.09	24,409.84	50,375.93	20,807.07	\$23,862.00
3009 TITLE IIA:IMPRVG ED QUAL #140								
FY'13								
30091301	51421	R&D STIPENDS	9,690.00			0.00	9,690.00	
30091302	52416	EDUCATOR EVAL	6,000.00			0.00	6,000.00	
30091302	52409	GRAD COURSE INSTRUCTION	4,000.00			0.00	4,000.00	
30091302	52417	LITERACY PD	6,400.00	350.00		350.00	6,050.00	
30091303	54338	PD SUPPLIES	2,171.00	2,009.97		2,009.97	161.03	
3009 TITLE IIA:IMPRVG ED QUAL			28,261.00	2,359.97	0.00	2,359.97	25,901.03	\$2,569.00
3101 ACADEMIC SUPPORT SY #632								
FY'13								
31011301	51430	TUTOR STIPEND	5,057.00			0.00	5,057.00	
31011302	54325	INSTR TECHNOLOGY	550.00			0.00	550.00	
3101 ACADEMIC SUPPORT SY #632			5,607.00	0.00	0.00	0.00	5,607.00	\$623.00
3102 CIRCUIT BREAKER								
FY'13								
31021301	52428	SPED TUITION	1,161,806.00	187,361.07		187,361.07	974,444.93	
3102 CIRCUIT BREAKER			1,161,806.00	187,361.07	0.00	187,361.07	974,444.93	\$290,451.00
3113 ESSENTIAL SCHOOL HEALTH SERVICES								
FY'13								
31131301	51414	NURSE	11,960.00	10,647.70	16,508.30	27,156.00	-15,196.00	
31131301	51415	NURSE, SUBSTITUTE	2,774.00	1,000.00		1,000.00	1,774.00	
31131301	51439	NURSE LEADER	34,764.00	5,789.28	8,902.90	14,692.18	20,071.82	
31131302	52409	CONFERENCES, TRAVEL	3,891.00			0.00	3,891.00	
31131302	52415	MISC SENIOR HIGH	1,520.00		85.50	85.50	1,434.50	
31131302	52418	WEB CONSULTANT	675.00	675.00		675.00	0.00	
31131303	54327	INSTR TECHNOLOGY	14,116.00	549.60	922.18	1,471.78	12,644.22	
ESSENTIAL SCHOOL HEALTH SVCS			69,700.00	18,661.58	26,418.88	45,080.46	24,619.54	\$34,850.00
3105 SCHOOL CHOICE								
FY'13			Need Budget			0.00	0.00	
3105 SCHOOL CHOICE				0.00	0.00	0.00	0.00	
3006 SPED PROGRAM IMPROVEMENT #274								
FY'13			Need Application, Approval, and Budget			0.00	0.00	
3006 SPED PROGRAM IMPROVEMENT			0.00	0.00	0.00	0.00	0.00	
ED JOBS								
FY'13								
30191301	57016	HARVARD PILGRIM - ACTIVE	203,995.00	203,994.75		203,994.75	0.25	
30191301	57042	NEWTWORK BC - ACTIVE	269,987.00	269,987.25		269,987.25	-0.25	
ED JOBS			473,982.00	473,982.00	0.00	473,982.00	0.00	\$473,982.00

Acton Public Schools							
FY'13 Grants							
January 15, 2013							
			FY'13 Budget	Expenses Exp	Enc	Total Expenses	To Spend
							Received To Date
2001	SPED IDEA 240						
FY'13							
20011301	51624	AIDES/PARAPROFESSIONALS	537,642.00	183,956.11	361,353.20	545,309.31	-7,667.31
20011302	51502	BOOKKEEPER	15,026.00			0.00	15,026.00
	2001	SPED IDEA 240	552,668.00	183,956.11	361,353.20	545,309.31	7,358.69
							\$296,657.00
2002	Title I 305						
FY'13							
20021302	51408	READING SPECIALIST - DOUGLAS	24,476.00	9,430.40	15,088.61	24,519.01	-43.01
20021303	52416	CONSULTING SERVICES	5,928.00			0.00	5,928.00
20021304	57010	MASS TEACHERS RETIREMENT	4,406.00			0.00	4,406.00
20021305	51408	READING SPECIALIST - McT	24,476.00	9,350.90	14,961.47	24,312.37	163.63
	2002	Title I 305	59,286.00	18,781.30	30,050.08	48,831.38	10,454.62
2003	SPED EARLY CHILDHOOD 262						
FY'13							
20031301	51602	AIDES/PARAPROFESSIONALS	24,600.00			0.00	24,600.00
	2003	SPED EARLY CHILDHOOD 262	24,600.00	0.00	0.00	0.00	24,600.00
							\$9,840.00
2008	TITLE IIA:IMPRVG ED QUAL #140						
FY'13							
20081301	51421	R & D STIPENDS	15,120.00			0.00	15,120.00
20081302	51603	SUBSTITUTES	16,000.00	16,000.00	6,415.00	22,415.00	-6,415.00
20081303	54305	TEXTBOOKS	526.00			0.00	526.00
	2008	TITLE IIA:IMPRVG ED QUAL	31,646.00	16,000.00	6,415.00	22,415.00	9,231.00
							\$2,877.00
2206	CIRCUIT BREAKER						
FY'13							
22061301	52428	SPED TUITION	480,016.00			0.00	480,016.00
	2206	CIRCUIT BREAKER	480,016.00	0.00	0.00	0.00	480,016.00
							\$120,004.00
2006	SPED PROGRAM IMPROVEMENT #274						
FY'13			Need Application, Approval, and Budget				
						0.00	0.00
	2006	SPED PROGRAM IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
2022	TITLE III - LEP SUPPORT #180						
FY'13			Need Application, Approval, and Budget				
						0.00	0.00
		TITLE III - LEP SUPPORT #180	0.00	0.00	0.00	0.00	0.00
							\$2,298.00
	ED JOBS						
FY'13							
20231301	57016	HARVARD PILGRIM - ACTIVE	189,700.00	160,848.00		160,848.00	28,852.00
20231301	57035	NEWTWORK BC - ACTIVE	168,581.00	197,433.00		197,433.00	-28,852.00
		ED JOBS	358,281.00	358,281.00	0.00	358,281.00	0.00
							\$358,281.00
2211	GREEN COMMUNITIES						
FY'13							
22111301	52469	FACILITIES CONTR SVCS - RJGREY	77,438.00			0.00	77,438.00
22111305	54308	BUILDING SUPPLIES - RJGREY	19,000.00			0.00	19,000.00
22111302	52469	FACILITIES CONTR SVCS - DOUGLAS	14,010.00			0.00	14,010.00
22111306	54308	BUILDING SUPPLIES - DOUGLAS	3,500.00			0.00	3,500.00
22111303	52469	FACILITIES CONTR SVCS - GATES	11,275.00			0.00	11,275.00
22111307	54308	BUILDING SUPPLIES - GATES	2,500.00			0.00	2,500.00
22111304	52469	FACILITIES CONTR SVCS - CONANT	11,275.00			0.00	11,275.00
22111308	54308	BUILDING SUPPLIES - CONANT	2,500.00			0.00	2,500.00
	2211	GREEN COMMUNITIES	141,498.00	0.00	0.00	0.00	141,498.00

School Choice

- Funding for School Choice has stabilized with the number of choice students funding the staff.

	FY '09	FY '10	FY '11	FY '12	FY '13	FY '14
Choice Students	66	47	34	33	37	34
FTE Funded By Choice	7.2	7.2	7.0	3.8	2.8	2.8

Acton-Boxborough Regional School District									
School Choice Projections									
FY08-FY13									
	FY08	FY09	FY10	FY11	FY12	FY13	FY14		
# of Students *	70								
Grade 12		27	21	11	6	6	3		
Grade 11		22	11	7	6	3	7		
Grade 10		11	7	6	3	7	12		
Grade 9 ** Sibling Projections at present choice		6	6	2	7	12	5		
Total ABRHS Choice		66	45	26	22	28	27		
Boxborough Choice Grade 8			0	2	6	5	4		
Boxborough Choice Grade 7			2	6	5	4	3		
Total Choice 7-12			47	34	33	37	34		
(*) Per DOE Rept									
(**) Sibling Choice Projection Report									
(****) Choice:Boxborough									
Beginning Balance	\$ 205,578	\$ 363,802	\$ 340,733	\$ 207,018	\$ 44,442	\$ 5,967	\$ 35,609		
Budget () Expenses	\$(243,960)	\$(368,249)	\$(385,437)	\$(380,036)	\$(225,721)	-\$174,345	-\$182,255		
Income from Choice	\$ 402,183	\$ 345,180	\$ 251,722	\$ 217,460	187,246	\$203,987	\$188,869		
Proj Balance 6/30	\$ 363,801	\$ 340,733	\$ 207,018	\$ 44,442	\$ 5,967	\$ 35,609	\$ 42,223		

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

EDUCATION REPORT

September 2011 – August 2012

INTRODUCTION

The 2011-2012 school year included a myriad of activities that added to the learning experiences of all our students. As an educational community committed to excellence in all our endeavors, the Acton Public Schools and Acton-Boxborough Regional School District continued to research, develop, and further enhance our curricular and instructional skills and course offerings. With a culture that believes in continuous improvement and in supporting all learners, we are proud of our accomplishments over the past year.

ENROLLMENT

The October 1, 2011 elementary school enrollment decreased by sixty-two students, from 2,563 to 2,501. Of the total number enrolled, 15 were special education students attending “out-of-district” schools – a decrease of three students from the previous October 1. Kindergarten enrollment decreased by 27 students, from 328 to 301. There were no school choice students at the elementary level.

The junior high school enrollment for October 1 increased by six students, from 967 to 973, with eleven school choice students. Sixteen were special education students attending out-of-district schools.

The high school enrollment decreased from 2,034 to 1,995, a difference of 39 students. There were 23 school choice students at the high school – a decrease of 14 students from the previous year. Of the total number enrolled, forty were special education students attending out-of-district schools.

PERSONNEL

Staffing changes for the 2011-12 school year were affected by the June 2011 retirement of three Acton Public and four Acton-Boxborough Regional teachers. Leaves of absence for six APS teachers and three ABRSD teachers were granted, and four APS and nine AB resignations were received. The 12.6 APS and 13.4 ABRSD full-time-equivalent new teachers who were hired filled these vacancies and additional openings. The drop in enrollment at Acton Public Schools allowed the School Committee to reduce a full elementary section (from 16 to 15 classrooms in Kindergarten). This allowed us to reallocate some of those resources to fill a longtime need by hiring a Mathematics Curriculum Specialist. We increased budgetary funding for classroom assistants by \$108,000 at the elementary schools to reduce fundraising pressure on the PTOs. At the regional schools, we were able to reallocate resources to add a half-time Reading Specialist/half-time Special Educator to RJGrey and a School Psychologist at ABRHS to increase direct service to students.

CURRICULUM AND INSTRUCTION

“It’s Still All About Instruction: How Do We Know Students Are Learning?” was the theme that pervaded all of our work in the 2011-2012 school year, beginning with the Leadership Institute held during the summer of 2011 and continuing throughout the year in schools and departments. It continued the work begun last year (to articulate learning goals in all disciplines) and started the process of identifying assessment tools to gauge student academic growth. The Long-Range Strategic Plan mission and value statements support this work.

Mission

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

Values

As a community, we value:

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

Acton Public Schools’ districtwide English Language Arts and Literacy goals and criteria, based on the new Massachusetts English Language Arts and Literacy Framework (which incorporates the Common Core), were established during the grade level meetings. While each school decided on their Benchmark Reading Assessment Tools, districtwide reading benchmarks were established for consistency across the elementary schools. Kindergarten through grade two mathematics goals and criteria and preliminary grades three through six mathematics goals, based on the new Massachusetts Mathematics Framework and PARCC (Partnership for Assessment of Readiness for College and Careers) documents, were also established during the districtwide grade level meetings. At the region (grades seven through twelve), learning goals and criteria were established, and beginning common assessments were identified through department meetings and early release/late start days. Implementation, feedback, and revisions will continue next year throughout both districts. Academic goals can be found on the district curriculum website:

<http://ab.mec.edu/curriculum/objectives.shtml>

In anticipation of the implementation of the new MA ELA and Literacy Framework, the new MA Mathematics Framework, and the Next Generation Science Standards, and to continue to support the social studies and social/bullying programs at each elementary school, we were able to purchase much needed leveled texts, kits and textbooks. The School Committee generously supported this funding, as well as funding at the region for replacement texts or additional primary and secondary sources.

Collaborative Learning

Strengthening and expanding the knowledge base and capacity for professional collaborative learning teams was another focus for the 2011-2012 school year. Building on last year’s Teacher-to-

Teacher Initiative (which provided all educators the opportunity to conduct a peer observation guided by a protocol from the National School of Reform Faculty), we invited two consultants from National School Reform Faculty to conduct protocol training. Protocols, structured ways (procedures and criteria) to work and communicate, promote adult growth and are directly linked to student learning. They promote meaningful and efficient communication, problem solving and learning. Protocols give time for active listening and reflection so that all voices in the group are heard and honored. In the fall of 2011, thirty-two educators and administrators attended a five-day training seminar that resulted in their becoming “certified” to conduct training within our own districts. By the end of this five-day seminar, participating teachers, principals and school leaders left with the understanding and confidence to use protocols and professional readings for engaging staff in reflective conversations about student work, equity and democracy, and teaching practices. Subsequently, protocols have been utilized during faculty and staff meetings, leadership meetings, and department, team and grade level meetings. Summer 2012 training seminars will be held, led by our own certified practitioners.

Professional Learning Program

During the 2011-2012 school year, we also reviewed, assessed, and revisioned our Professional Learning Program. In the summer of 2011, a two-day Professional Learning Summit was held to:

- Analyze the results of the 2010-2011 staff professional learning survey that identified the factors influencing participation, motivation for participation, and preferences for professional learning opportunities.
- Identify the districts’ professional learning values and mission statement.
- Identify categories for professional learning opportunities.
- Propose new structures for the Professional Learning Program.

This work was based on the most current research in adult learning and professional development. Dr. Barry Fishman, Associate Professor of Learning Technologies at the University of Michigan School of Education and a national expert and researcher on teacher learning and the use of technology to support teacher learning, collaborated with us by sharing his knowledge and research and challenging us to think broader and deeper about the quality and type of program we wished to offer in the districts.

Throughout the 2011-2012 school year, the original twenty-two participants of the summit met to articulate the professional learning structures that support the traits of high-performing schools, worked with the Teacher Evaluation Task Force for consistency with these new initiatives, and implemented the following pilot professional learning structures:

- APS Teacher Collaborative Groups
- RJ Grey Lesson Study in mathematics
- ABRHS Seminar Groups
- Districtwide Smart Board Workgroups
- Districtwide Google Workgroups

Additionally, the work of five sub-committees continued throughout the spring:

- Mentoring – Restructured Orientation Day, explored ideas to support new teachers at the building level throughout the year, and developed a second year of the mentoring program (which incorporated the use of protocols).

- Inservice/Graduate Credit Options – Created proposal forms for new categories in the Professional Learning Program: Guided Workshops, Research Practice Seminars, and Graduate Courses.
- In-house Graduate Level Courses – Staff received instruction about creating graduate courses. As a result, nine new graduate courses were created, to be approved by area universities and offered on our campus in 2012-2013.
- Documentation – Created new R&D proposal form. FAQs pertaining to R&Ds, PDPs and Course Reimbursement were created and posted on the Professional Learning site.
- Digital Platform – With promised upgrades to be made by *SmartEDU*, the committee decided to continue with this platform.

In May/June of 2012, the revisions were shared with all faculty and staff through faculty and/or department meetings.

Educator Evaluation Task Force

Building on last year's work with Kim Marshall, an Educator Evaluation Task Force, which was composed of educators and administrators from the elementary, junior high, and senior high schools, worked to understand the MA Department of Elementary and Secondary Education's requirements and to begin to share this information with all faculty and staff. The following five subcommittees were created to refine the pilot so that it can be implemented in the 2012-2013 school year: Reflection and Goal Setting, Classroom Educator Rubrics, Caseload Educator Rubrics, Timeline and Platform, and Contract Language.

School-Business Partnership

The following is a sampling of activities:

- Our Business Partnership Projects continued to support grades 3 and 5 to enhance the teaching and learning of "Electricity" and "Simple Engineering."
- The Acton Water District and the Health Department continued to support and enrich our science and social studies units with classroom visits and field trips.
- At the 6th grade, three of the elementary schools continued partnerships with local banks to help support the teaching of mathematics and financial literacy. Due to time constraints, two schools elected not to participate for this year.
- Job Shadowing – Over 150 high school students visited over thirty business sites to learn about careers and the workplace.
- Career Speakers – Over 500 high school students listened to speakers who shared information about their workplace and career paths for their fields.
- Senior Internship – Fifty students participated in a three-week, thirty-hours per week, "hands-on" experience in a work site during the last three weeks of their senior year. There were 23 new sites or sponsors.
- New Websites – Two new websites were created: Career Exploration and Senior Internship. Each will provide information on job shadowing, career speakers, résumé and other job search documents, and senior internship for students, businesses, and the community.

We continue to expand our School-Business Partnership Programs. Please visit our websites at <http://ab.mec.edu/abrhs> (listed under Student Resources) for more information.

ACTON PUBLIC SCHOOLS

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

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

In 2011-12, the Elementary Schools...

- Developed new grade-specific Learning Goals and Criteria in order to implement the revised MA Curriculum Frameworks in English Language Arts and Mathematics (the "Common Core" editions).
- Expanded math and reading assessments in order to better understand and support the individual learning needs of students.
- Reviewed the National Conceptual Framework for Science Education with every grade level in order to begin preparations for implementing upcoming changes to the Science curriculum (NRC, July 2011– the foundation for the Next Generation Science Standards, due out in 2013).
- Continued partnerships/school visits/field trips with local businesses in support of science education through our School Business Partnership Program.
- Walked across South America! Since 2009, the Acton (and Boxborough) schools have participated in a national program from the National Geographic Society. Following previous years' "visits" to *Africa* and *Asia*, 2012 brought us the traveling map of *South America*. The giant map (26' x 35') visited all six elementary schools in April/May for three weeks of student explorations. This continues to be an amazing opportunity.

... Partnered with Parent Involvement Project (PIP) Programs

The Acton-Boxborough PIP organization continued to offer high-quality science, technology, engineering, and mathematics (STEM) learning experiences for Acton and Boxborough families. An AB PIP STEM event is curriculum-centered and "hands-on"; activities happen outside of the school day and include parents and students as partners and participants in the activities.

- A major PIP event, *Discover STEM* (Science, Technology, Engineering and Mathematics), is a “reverse science fair” that takes place every other year. It is a showcase of engineers, scientists, technology professionals, and AB students who specialize in engineering, robotics, green energy and banking technology. Exhibitors are paired with ABRHS students who act as “explainers” and activity facilitators. The fall 2011 event was a great success with hundreds of visitors and dozens of exhibitors.
- Other annual PIP events included the Acton and Boxborough 4th-grade Star Party, 3rd- and 5th-grade Market Math events at Roche Brothers, and Family Domino/Games Night. AB PIP continues to promote the “Acton, Naturally” nature guide, co-developed by the Acton Schools and the Town of Acton. These custom guides are available at the HS bookstore or at EMS.

...Partnered with The Discovery Museums

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

ACTON-BOXBOROUGH REGIONAL SCHOOLS

R. J. Grey Junior High School

R. J. Grey began the 2011-2012 school year with 955 students: 467 in the seventh grade and 488 in the eighth, based on October 1 data. This was an increase of two students from the enrollment of October 1, 2010. As school began, the administrative team (Principal Craig Hardimon, Assistant Principal Allison Warren, and Assistant Principal Andrew Shen) welcomed new seventh graders and returning eighth graders to R. J. Grey.

To ensure a positive transition to the start of the school year for both seventh and eighth graders, an “Opening Days of School” feedback form was distributed on Parents’ Night. The survey results were overwhelmingly positive: students felt comfortable and supported, and parents felt included and well informed. It was an outstanding start to the school year.

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

During the 2011-2012 school year, seventh- and eighth-grade students were distributed among four “full” teams at each grade level. Each full seventh-grade team had approximately 112 students supported by five core academic teachers (English, Social Studies, Math, Science, and Spanish and/or French). In addition, grade seven also had a half team, with approximately fifty students and three teachers (English/Social Studies, Math/Science, and World Language). The addition of the half team provided additional structure and supports for the district’s highly specialized and successful Connections program, reduced overall seventh-grade team sizes, enhanced communication between core curricular teachers, and increased home/school communication.

In grade eight, each team averaged 118 students and five core academic teachers (Math, Science, English, Social Studies, and Spanish and/or French). On an ongoing basis, teachers planned integrated curricular activities that helped students see the relationships between various subjects.

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

In October 2011, R. J. Grey (as well as the high school and elementary schools) received the results of the state-mandated MCAS (Massachusetts Comprehensive Assessment System) tests from the previous spring. We continue to be proud that our students’ scores compared favorably with the top-performing schools in the state. This is a result of the high quality of teachers and teaching, an excellent curriculum, fine students, and the supportive families who make education a priority for their children.

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

Special events during the school year included Halloween Dress-Up Day, the Thanksgiving Assembly, Blue and Gold Day (school spirit day), a weekend day ski trip to Waterville Valley, a staff vs. student basketball challenge, the end-of-year seventh-grade trip to Kimball’s and eighth-grade day at Canobie Lake Park, and the Student Recognition Assembly. A new feature in the 2011-12 school year was “Pizza with the Principal.” R. J. Grey teachers nominated students who demonstrated responsible citizenship throughout the year. These students were treated to a pizza lunch with Principal Hardimon.

Through the involvement of the Student Council, students connect with each other in a number of ways. This group helped to plan schoolwide activities, dances, and service learning projects. In addition to our annual community service learning projects, such as the Coat Drive, where hundreds of coats were collected and distributed to families in need, or our involvement in

collecting holiday Toys for Tots, our students led a schoolwide sneaker drive. Over 200 pairs of gently used sneakers for men, women and children were donated to local area shelters and thrift shops. Additionally, the students from 8 Green spent a day in the fall volunteering their time to clean up recreational areas in Acton and Boxborough.

Our continued commitment to the partnership between school and home, daily emails, monthly articles and “drop in hours,” and weekly communication from the principal promoted continuity and educational support to families. Additionally, RJG professional staff offered parent forums to parents and guardians on adolescent development, homework, school discipline, and stress management. These were extremely well received. Of particular note was the number of sixth-grade parents who attended these discussion forums as part of their children’s transition to the junior high school. The School Council, consisting of four parents, one community person-at-large, two staff members, and the principal, also addressed a wide variety of relevant issues and made recommendations to the administration that were very helpful. The School Council continued to have a strong voice in the development of the school and the overall school climate. An active P.T.S.O. organization (for families in grades seven through twelve) planned, organized, and assisted with many events at R. J. Grey. Parents/guardians were invited to attend monthly noontime informational meetings with both the RJG and ABRHS principals, who presented reports and answered questions. The P.T.S.O. also sponsored evening programs designed to provide information about the schools.

Another R. J. Grey highlight was our annual Project Wellness Day. Project Wellness is a daylong conference for seventh-grade students and a parent or guardian, designed to empower parents and teenagers in addressing the variety of issues faced by today’s families and to develop, maintain, or improve adult-teenager open communication. This event brought seventh-grade students and adult family members together at Merrimack College on March 21, 2012 to learn about ways to communicate with each other about difficult issues and sensitive topics, ranging from time management to nutrition to navigating relationships. Approximately 850 students, family members, and staff participated in this event.

Over the course of the school year, R. J. Grey staff continued with initiatives that promoted learning, mutual respect, and opportunities for professional growth. In response to parent, staff, and student feedback, building-based professional development opportunities focused on addressing and responding to incidents of bullying, teasing, and harassment for both staff and students, including but not limited to promoting respect for self and others, becoming a more active bystander, and ensuring concurrent responses for both victims and aggressors. On a school-wide level, R. J. Grey implemented a bullying prevention curriculum, *Second Step*, for all 7th- and 8th-grade students. The program paired teachers with groups of students to teach mini-lessons on bullying, empathy, communication, and other related items.

At the end of the 2011-2012 school year, three veteran staff members, Lisa Beddoe, Geraldine Atkins, and Elaine Livermore, retired after many years of service to our school. These professionals devoted decades to our school community and touched the lives of several hundred students and families. We thank them for their many years of leadership, support, and dedication to the students of R. J. Grey Junior High.

A change in leadership also occurred at the end of June 2012: Principal Craig Hardimon departed R. J. Grey to pursue a high school principal position in another district. A comprehensive search process was conducted for a new principal, resulting in Assistant Principal Andrew Shen taking on the role of Principal in July 2012.

Acton-Boxborough Regional High School

Post Secondary Education: The ABRHS Class of 2012 was comprised of 459 students; of these, 92% enrolled at four-year schools, while 3% continued their education at two-year colleges, prep and technical schools.

Standardized Test Results: Average SAT scores for the 2012 senior class again exceeded those of state and national populations. An increase from 93% to 95% of seniors took the SATs, well above the state average of 89%. Our average combined score for the SAT was 1912, up 37 points from last year's seniors and 414 points higher than the average combined Massachusetts score of 1498.

National Merit Scholarship Competition: Twenty-five members of the Class of 2012 achieved semi-finalist recognition; sixty others received letters of commendation.

National Honor Society: One hundred seven members of the Class of 2013 were inducted into the NHS in April 2012.

National Latin Exam: National Latin Exam results: 43 Gold (Summa cum laude); seven Silver (Maxima cum laude); seven Bronze (Magna cum laude); four cum laude; two perfect scores (one in Latin II and one in Latin III).

Academic Decathlon Team: During the 2011-2012 season, the team of nine regulars and eleven alternates won the Massachusetts State Championship for the 20th time in the past 21 years. A total of 45 Massachusetts high schools competed. In addition, the team placed 9th overall in the country at the USA National Championship.

Mathematics Team and Competitive Activities: In the 2011-2012 season, the AB math team finished second in the monthly competition in the Massachusetts Mathematics League. The team continued on to the state competition run by the Massachusetts Association of Mathematics Leagues in April 2012 and placed second among large schools in Massachusetts. They then competed in the New England Association of Mathematics Leagues Competition in May 2012 and placed third among large schools in New England.

In addition to the team competition, twelve students were finalists in the Massachusetts Mathematics Olympiad exam – Xiaoyu He, Nihal Gowravaram, Alan Chiao, Martin Ma, David Fink, Sinan Zhang, Sam Yuan, Shinya Hirata, Larry Chen, Tom Larkin, Roy Li and Chirantan Neogy. In the National AMC, fifteen students placed in the top 10% nationwide, and four of these – Xiaoyu He, Alan Chiao, David Fink and 8th grader Niket Gowravaran – advanced to the 3rd level of this competition: the USAMO (United States of America Mathematics Olympiad).

Speech and Debate: The team, composed of over fifty students from grades 9-12, competed in twelve regional tournaments and one national tournament hosted by Harvard University. Students participated in a variety of events: Public Forum and Lincoln-Douglas Debate; Student Congress; Play, Prose and Poetry Reading; Dramatic and Humorous Interpretation; Impromptu and Extemporaneous Speaking. Competing in the Massachusetts Forensics League and the Massachusetts Catholic Forensics League, the team was matched against schools across the state and consistently placed in the medal rounds. The team's top competitors also competed at Harvard University's Speech and Debate Invitational, the National Forensics League National Qualifying Tournament, and the Catholic Forensics League National Tournament. Last year, five of our students were chosen to represent our state at nationals.

Athletics: During the 2011-12 school year, participation in athletics remained consistent, with over 1,800 students in grades 7-12 taking part. League Championships were won by boys' cross country, girls' cross-country, field hockey, boys' basketball, girls' ice hockey, boys' indoor track, boys' lacrosse, softball, girls' tennis, boys' tennis, girls' spring track, and boys' spring track.

In the fall season, field hockey was a North divisional finalist. In the winter, boys' indoor track won the Division 1 State Championship, and the boys' 4 x 800 relay team won the All State Championship; the boys also captured the 4 x 400 relay Division 1 State Championship. James Sullivan was crowned 1 mile State Champion, and Maya Jarostchuk captured the 300-meter State Championship. The girls' gymnastics team was also awarded the MIAA Sportsmanship Award. In the spring, girls' tennis won the Division 1 State Championship; boys' track won the state's MSTCA Division 1 Championship; the boys' 4x400 relay team (Abacherli, Usoff, Doelp and Summers) won a state championship; Maya Jarostchuk won her second individual track championship in the 400 meter; and the softball team was a Division 1 North finalist.

Individual accomplishments: Peter Trombly was recognized as Academic All-American in lacrosse; Kyle Soroka and Tyler McKelvie were awarded All-American honors in lacrosse; and Kevin LaFrancis scored the 1,000th point of his basketball career. AB athletes were further recognized with 17 All Scholastic honors.

Proscenium Circus: This student drama group at the high school functions as a teaching and working theater. In addition to offering outstanding professional instruction in technical theater, acting, movement, scenic design, scenic painting, voice, directing, dance, costume design, hair and makeup, stage management, set construction, lighting and sound, "PC" produced 22 outstanding award-winning shows throughout the year. The productions for the 2011-2012 year included the fall play, "Robin Hood," the musical, "Pippin," and the spring play, "Romeo and Juliet." The Massachusetts Educational Theater Guild Competition entry, "Fuenteovejuna," was a State Finalist.

David Nicholson, AB sophomore, was awarded the Massachusetts Spotlight Award from North Shore Music Theater for his performance in "Pippin." David competed in New York City with sixty other students from across the country for the National Theater Award. Rounding out the year were the competitive class plays and the two-night Festival of 10 Minute Plays.

Ten AB Playwrights participated in the Boston College "Playwright's Forum," in which professional actors and directors read or produced their plays at a professional theater in Boston.

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

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

Student Council: This primary student government group consists of more than 45 students: elected representatives of their classes and also walk-on members. Student Council is responsible

for organizing school-wide activities and fundraisers and for disbursing funds for improvement of the school facility on behalf of its students. They meet weekly on Tuesdays at 6 p.m. in the ABRHS Counseling Center.

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

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

Harvard Model Congress: Seven juniors represented ABRHS at this four-day government simulation. The Acton League of Women voters generously underwrote their participation. Those representing were Michael Altieri, Avishee Gupta, Emily Hedison, Michael Kilpatrick, Matt Kokkinos, Nikhil Manocha and Alan Samanta.

Career Exploration Activities: Beginning in November, approximately 115 students made one-day job shadowing visits to a variety of work sites. This program owes its success to the support of the Middlesex West Chamber of Commerce School-Business Partnership Committee and to parents and other local residents willing to host students. At three Career Speaker events during the year, career speakers talked to groups of students interested in their fields of work; over 165 students attended each of the three events. Fifty members of the senior class completed three-week full-time internships at the end of the school year. Other career exploration activities included the Senior Seminar course, the Work Study program, speakers who visited classrooms, and a website listing employment opportunities.

Senior Community Service Day: On April 27, the Class of 2012 spent the day working on volunteer projects in and around Acton and Boxborough. Before the seniors began their projects, they were served breakfast at the school by the faculty and administration. This was the eighteenth year that the senior class organized a Senior Community Service Day.

Community Service Activities: The school’s “Accept the Challenge Program” encourages every student to become involved in some way in volunteer activities – during the school year, during the summer, or both. The school held its twelfth Community Service Awards Night on January 16, 2012. At this ceremony 699 students received recognition for their volunteer efforts.

Energy and Resource Conservation: ABRHS has created the highly successful “Power Down Project” over the last two years, with students, faculty and staff all contributing to energy conservation. As a result, electricity consumption has decreased a remarkable 15%. In addition, a new student initiative in the cafeteria now captures food scraps for composting and captures 100% of recyclables, cutting solid waste dramatically. As a result of these successes, the planting of a new rain garden and other green initiatives, ABRHS received the international Green Flag award in May 2012, as well as national and state awards.

PUPIL SERVICES

The Acton Public Schools Preschool is an early childhood program sponsored by the district that serves children with identified special education needs and those who are developing typically as well. In the APS Preschool, now in its 19th year, students are educated side-by-side, meeting required IDEA regulations pertaining to inclusion in the least restrictive environment. In a related preschool program for children diagnosed on the autism spectrum, the growing number of students necessitated the expansion of the program – specifically, the addition of a new session in December 2011. Located at the administration building, the Preschool has now grown to six sessions (two full day and four half day) meeting four days per week.

Special Education Departments at both Acton and Acton-Boxborough consist of special educators, speech/language specialists, occupational therapists, and physical therapists – a cohesive group of talented and dedicated staff. Educational and therapeutic disciplines communicate regularly to provide highly effective services to our students. Each department has developed long-range goals that provide direction for the departments and are complementary to the Superintendent’s Long Range Strategic Plan. Individual departments are highly organized, providing a continuum of services across schools.

In reaching for the stars, special educators, specialists, and clinicians want our students to maximally develop literacy and communication skills for life-long learning and to increase the use of assistive technology for eligible students as one of many tools that are necessary to succeed educationally and within our society today. Additionally, school-based committees have been established to address the transitional needs of our special education students, adhering to new regulatory requirements for post-secondary planning. Administrators and staff develop both short- and long-term goals to ensure a continuum of programs across all schools.

At the secondary level, working with adolescents requires the gathering of information pertaining to potential problems, referring students and their families to appropriate agencies when a need is determined, attending meetings and conferences for students to assist with problems that include, but are not limited to, attendance, stress management, and mental health issues. Moreover, effective communication and a strong sense of connectedness between and among law enforcement, school officials, and the community are critical components of our commitment to a safe school environment. Our school resource officers provide professional networking and liaison support between the school district and law enforcement, work closely with building principals, and develop personal relationships with students and faculty to ensure a visible presence within all schools. In addition to instructional programming, our school resource officers provide the district with crisis intervention, consultation and legal law enforcement support, as well as an immediate response for custody issues, drug and substance abuse offenses, teen dating issues, thefts, and graffiti.

The English Learner Education (ELE) program highlights the growing trend at the elementary schools and increased regulatory requirements at the state and federal levels. The program benefited from an additional part-time ELE Chairperson for the first time, allowing for more integrated instructional programming across the district, more ELE involvement in district-based initiatives, and improved ability to address changes in Department of Elementary and Secondary Education (DESE) requirements. The program also benefited from some increases in staffing for direct services.

Due to the fact that the Acton Public Schools transitioned from a “low-incidence” to a “moderate-incidence” ELE district, the district became eligible for federal funding, called Title III, which was used in the spring and summer for before- and after-school tutoring, summer ELE support services, and increased family support through an ELE Family Information Fair. These improvements are only one step to addressing the demands of increased student enrollment and increased federal and state mandates regarding the academic needs of this growing population.

Parent outreach and communication within Pupil Services continues to be paramount, ensuring that open dialogue between parents/guardians and the school is accomplished. The SpEd PAC is an integral part of the Pupil Services organization, offering parents/guardians resources and family support. Specifically, the PAC has worked to provide practical information regarding special education regulations, home activities, summer camp ideas, and transitional guidance. Additionally, the PAC completed its 2011 Parents Survey; the Pupil Services Department accepted this report as one of many paths of hearing input from parents.

Parents indicated increased satisfaction with bullying prevention and intervention strategies implemented by the district; the satisfaction gap between parents of students on the Autism Spectrum versus parents of students with Specific Learning Disabilities narrowed by more than half. Parents continued to express strong positive opinions about the IEP process and communication with the district. In response, Pupil Services will continue with safety and wellness initiatives and will continue to review with administrators and faculty the bullying requirements so that prompt and efficient action can take place wherever bullying is present. It goes without saying that our schools want to create an environment in which all students feel safe – at school, at lunch, hall and recess. Reviewing the data of incidents – especially in unstructured situations, continuing to increase supervision where needed, and emphasizing to our students that a core curriculum involves the acceptance of differences and mutual respect will be done through discussion, training, and charting of data to ensure compliance.

An analysis by primary disability showed that parents of children with Specific Learning Disabilities were very satisfied with special education services and programs, whereas parents of children on the Autism Spectrum were concerned with their children’s access to experiences with typical peers. In response, during the summer 2012, Pupil Services partnered with Community Education to pilot a social skills program for students with intensive social skills goals in their IEP, with a Special Educator on site to oversee the program and a Special Education Assistant to support each group of students. A pilot program provided students with special needs a summer opportunity with typical peers with normalized classes, such as “iMovie,” “Robot,” “Cooking,” “Animation,” and “Game Design.” We will continue our efforts in being open with our discussions, seeking advice, and offering honest opinions of our approaches to solving problems.

The Essential Health Grant (ESHS), in its fifth year of funding, continued to provide leadership and resources for the Health and Nursing Department. The district hopes to be eligible for renewal. In keeping with the staff training mandates of the Life-Threatening Allergy Policy and Procedures, the nursing department, in collaboration with the educational technology department and the broader

vision of Pupil Services, produced an on-line learning module with quiz. The on-line availability for training purposes eliminated the challenges of training a large number of staff in multiple locations, with varied schedules, absences, possible inconsistencies of content delivery among live trainers, etc. A key feature of the program is that designated administrators can access the results of the quiz for the purposes of tracking compliance with the training and further targeting training needs.

Emergency preparedness has always been an important consideration for our schools. To that end, the nursing department also performed annual CPR and Automated External Defibrillator (AED) drills for currently certified staff, taught two CPR/AED classes, procured yearly physician reviews of AED protocols, and procured necessary equipment to maintain the AEDs in each of the seven schools.

In order to comply with Massachusetts Law 105 CMR 201.000 enacted in June 2011, the school nurses, in conjunction with the Director of Pupil Services, school counseling, school committee members, and the high school athletic director, developed a Head Injury Management Policy and Head Injury Management Protocols. The Policy, approved by school committee in February 2012, addresses standardized procedures for medical and academic management and return to extracurricular activities for all students.

Pupil Services has traditionally held professional development opportunities through lectures, discussions, and slide presentations. Although these are credible ways of having face-to-face opportunities to discuss issues and reflect on newly acquired information, it falls short when calculating the time needed, the scheduling hurdles, and the individual participant's time on each topic and slide to acquire this set of new skills. During the 2011-2012 school year, staff brainstormed better ways of acquiring a new skill set while at the same time meeting the ever-changing requirements of mandated training from the Department of Elementary and Secondary Education (DESE). In order to reduce scheduling conflicts and free up more time for faculty and staff, e-learning for selected Civil Rights modules were piloted for professional development. These modules covered basic skills rather than complex skills in which discussion and brainstorming are needed through face-to-face interactions. Every staff member had the opportunity to electronically thumb through the training, review the training and slides, and offer feedback, from the ease of the site to the quality of the training. The Pupil Services leadership team looks forward to offering staff flexibility, mastery, and a platform for acquiring new information differently.

In closing, the goals of Pupil Services continue to place the highest value on creating an environment that is not only safe but also nurturing for every student to learn, achieve, and succeed.

PERFORMING ARTS

At the Acton-Boxborough Regional High School, the band and chorus programs continued to flourish as they performed in and around our community, and elsewhere. In addition to marching in our own Acton Memorial Day Parade, the band marched in a number of parades outside of our community, including the Marlborough Labor Day Parade, the Boston Columbus Day Parade, and the Quincy Christmas Parade (where they took 1st place overall). The ABRHS Band travelled to Washington, D.C., where they marched in the 100th Anniversary Cherry Blossom Festival Parade. They had an opportunity to visit our nation's great monuments and memorials and also performed at the Jefferson Memorial. A number of our choral ensembles sang at West Acton's Oktoberfest and at a number of senior citizen events. The choral department put on an outstanding talent show, traditionally known as "Cabaret." Nineteen of our student musicians from band, chorus and

orchestra were selected to perform at the MMEA Eastern District Festival held in January; ten of them earned All-State recommendations. Our Madrigal Singers put on a Madrigal Dinner for the community, at which they performed a renaissance-style dinner theater.

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

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

VISUAL ARTS

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

In the highly competitive Boston Globe Scholastic Art Awards, ABRSD students (29 high school and 3 junior high) received a total of 33 state-level awards. These awards included: nine Gold Key Awards, ten Silver Key Awards, and fourteen Honorable Mention Awards. The Gold Key and Silver Key student work was exhibited at the State Transportation Building in Boston during January and February. Award-winning students were recognized at an awards ceremony at Hancock Hall in Boston. Student work receiving Gold Key Awards was sent to New York for the National Scholastics judging. The K-12 Visual Arts Director serves on the Massachusetts Scholastics Advisory Board.

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

Senior students in the ABRHS Portfolio class prepared and exhibited their artwork in a show entitled "Elections," which was held at the Acton Memorial Library in April. AB Portfolio class students participated in a fourth year of an interdisciplinary unit of study between the English and Visual Arts departments. Collaboration included multi-grade levels of students in English and Visual Arts classes working together and connecting with the community-based Robert Creeley Foundation. Portfolio students created broadside designs to accompany Creeley Foundation Award Winning Poet Thomas Lux's work. One student's artwork was chosen for the broadside design, which was printed in a limited edition.

The work of Acton-Boxborough Photography students was included in a photography show at the State Transportation Building in Boston, sponsored by the Massachusetts Education Association. High school students had the opportunity to participate in Photo Club and in Art Club, each of which met after school one afternoon a week throughout the year.

One high school art teacher and students in his Animation classes collaborated with two elementary art teachers to create short animations featuring the clay sculptures of McCarthy-Towne grade 2 students and Conant School grade 6 students' wire sculptures.

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

The artwork of fifty-eight students, from grades K-12 and representing all the schools, was in the exhibit, "People," at the Sargent Memorial Library, Boxborough. This show ran April through June. An exhibit of representative student artwork from each of the schools was on display at the Acton Senior Center during the month of May. The work of thirty-seven students was included in this exhibit. Also in May, representative student artwork from all seven schools was on display at the Acton Senior Center. An opening reception was held for students, parents and teachers.

K-12 Visual Arts staff participated in the fourth year of a curriculum review. They collaborated to develop K-12 student learning goals and continued to review and revise units of study and to develop assessment rubrics. To learn a new protocol for looking at and talking about art to share with art staff, the Visual Arts K-12 director attended a three-day session on "Visual Thinking Strategies" at the New Orleans Museum of Art during July.

Art teachers and art students have been involved in "green" projects at ABRHS. A student in Digital Imagery designed signs that are used in the cafeteria to indicate the various waste disposal methods. Students in Drawing and Painting designed "Power Down" switch plate frames that are in use with light switches in all classrooms throughout the school. Students applied recently learned concepts of color theory to these switch plate frame designs to call attention to the green initiative – to remind students and teachers to turn off the lights when rooms are not in use.

At both elementary and secondary levels, art teachers applied for and received R&D grants to develop and refine units of study and assessment documents in the Visual Arts Curriculum. Funded by an R&D grant, the two RJG art teachers collaborated with RJG music and drama teachers to plan an "Arts Happening" that will take place at RJG in May. The RJG art teachers also are piloting student use of iPads for research and creating artwork in Art 1 and Art II classes.

Elementary art teachers organized on-site art shows, field trips and artist visits. There was a K-6 Art Show at Gates School in May and Grade 6 Sculpture Shows at both McCarthy-Towne and Merriam Schools in June. The art teacher at Gates took students on a trip to visit the MFA and arranged for an artist to visit the school. At Merriam School the art teacher received a Cultural Council grant to fund visiting artists at the school. Student work inspired by the work of these artists was on display at the Acton Memorial Library.

TECHNOLOGY

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

Under the direction of the Superintendent, the district approved a five-year “Long Range Strategic Plan” that included a goal to create a teaching and learning environment in which all students use information, technology, and communication tools in sophisticated ways to enhance learning.

One of the department’s main strategies to support this goal included developing a plan that would allow each student access to technology when educationally appropriate. As a result, the department created a new online eco-system for students and all staff members at the Acton-Boxborough Regional High School. Branded as “ABSchools” and powered by Google Apps for Education, this system will, over time, prove to be an important step toward developing a 21st Century approach to teaching and learning. The suite of online tools provides the students and staff with methods of communicating information easier (Gmail & Calendar), collaborating on group projects more often (Google Docs), and creating or publishing authentic work (Sites) seamlessly. Results from the end-of-year student survey demonstrated the students’ overall use of the new system, with 71% of seniors expressing frequent use of “email” and “docs” as part of their required classwork, for extra-curricular activities, and/or for personal use. Along with the survey, students expressed positive reviews of ABSchools through various outlets, most notably in the school’s newspaper, *The Spectrum*. Overall, it is expected that use will continue to grow at the high school and plans to expand access of ABSchools to our junior high students are underway. Recognizing an increased demand for hardware as a result of implementing ABSchools, the department purchased through the appropriated budget ninety netbook devices (\$42,000) for high school students as a cost-effective gateway device to the Internet, ABSchools, and other cloud-based services. A similar purchase of thirty netbook devices (\$14,000) was also made for the students at the junior high.

Other hardware purchases included in the FY 2012 appropriated budget for the high school included thirty iMac desktops (\$31,752) to replace ten-year-old e-Macs in the visual arts graphics lab and ten SmartBoards (\$20,000) for classrooms. At RJ Grey, appropriated budget resources were used to replace an aging lab with thirty Windows computers (\$23,913). In the Acton Public Schools, all kindergarten classrooms were equipped with ceiling mounted projectors (\$12,000) purchased from the appropriated budget. These projectors provided our teachers with the ability to utilize their MacBook and iPad devices for instructional purposes.

The 2011-2012 school year saw an increased awareness by the department that all successful technology initiatives must rely on providing effective professional learning opportunities for teachers and staff members. To meet this need, the department filled an existing vacancy with a full-time instructional technology teacher. Revitalizing the department’s efforts for preparing our teachers with increased technology skills, the Instructional Technology team increased before- and after-school workshops, provided graduate level technology courses, and facilitated hybrid-online courses for adults. Classes were held at least twice a month at each school location and included sessions in creating interactive classroom lessons for the SmartBoards, understanding mobile learning, and introducing Google Apps into the classroom. As a result, teachers who attended these trainings felt better prepared and more confident in using technology as an instructional tool to better meet the needs of all of their students.

Along with providing more face-to-face learning with staff, the EDTech Instructional Technology team completed a brand new website designed to be the “source for all of your technology needs.” The site (<http://edtechab.abschools.org>) not only includes easy access to the district’s technology standards and benchmarks, but also includes sample lessons designed to meet these standards. There is also a section on cool tech tips to try in the classroom, accessing assistive technology tools, and complete access to our FAQs and “How-Do-I”s. As a way to increase communication to all of the stakeholders within the schools, the Instructional Technology team also created a Twitter account and Facebook page. These accounts are used to distribute information about the department, educational policy and trends, and more. Please take a moment to follow the group the next time you are on Twitter!

Looking to consistently provide updated technology to staff and students, the department reviewed and updated the technology standards to meet district, business, and classroom requirements. As the proliferation of cloud-based Internet services continued to grow in 2011-2012, the department approved the use of more cost-effective devices to be added to the network. With the introduction of tablets, such as iPads and netbooks, the department was able to increase access to technology for our students, teachers, and administration without significantly impacting the budget. As technology continues to evolve and prices continue to fall, more research and development will be done on behalf of the operations team to incorporate into our infrastructure effective hardware that will positively impact our teaching and learning community.

In 2011-2012, operational technology purchases were made in order to maintain and/or enhance computer and network services to our teaching and learning community. The department upgraded the network’s firewall device to a Unified Threat Management system. The new system was able to replace seven aging individual pieces of equipment to reduce the department’s overhead by 50% and lower the yearly support and maintenance costs of each service. The UTM (SonicWall NSA E5500) provides support for up to four ISP connections, which can enable the district to meet the demand for increased bandwidth as more devices continue to access our network and routinely use cloud-based services.

SUMMER SCHOOL

The Acton-Boxborough Regional School District Summer School had another successful year in 2012. With our enrollment of 534 students, 96% were Acton & Boxborough residents. Four percent of our students came from seven other districts. Several Math, Science, and Physical Education courses reached capacity early in the summer, allowing us to add additional sections of Math and Science and, therefore, forcing us to turn away fewer students (than in 2011) not currently enrolled in the Acton-Boxborough Regional School District.

Summer School course changes included the addition of a Literature course and the addition of a new Advanced Biology Course. The low enrollment in the elementary school program forced us to close it. As a result, we plan to roll out a new elementary program for summer 2013. Changes will include: a longer Elementary School day; specials like PE, Art, Science and Technology; and an increase in staffing to do more to meet the needs of each student.

The number of student scholarships stayed the same as in 2011. Increased need for financial services directly from the program came as a result of other community outreach/campership programs not having the resources to meet the increased community needs.

Tuition receipts continue to allow us to function as a self-sustaining educational program. We continue to serve Acton, Boxborough, and several outlying communities with first-rate, summertime, grades 1-12 educational opportunities.

COMMUNITY EDUCATION

The Community Education office is located in the Administration Building, 15 Charter Road, Acton. Its staff organizes, staffs, and directs the following programs and activities.

Day and Evening Classes: Each year, Community Ed. offers nearly 2,000 classes for children, teens and adults. Classes and other programs are posted on the Community Ed. website: <http://comed.ab.mec.edu> and advertised in *INTERACTION*, the course catalog that is mailed four times a year to over 20,000 area homes. More than 10,000 students enroll in classes annually.

Extended Day: Serving 300 Acton families, Extended Day offers quality before- and after-school care for 408 children in grades K-6. Community Ed. runs a program at the Administration Building, as well as school-based programs at Conant, Gates, and McCarthy-Towne Schools.

All-Day Kindergarten Program: Community Ed. administers the business affairs of the All-Day Kindergarten program at each elementary school.

Summer Day Program: Located at the Administration Building, this program offers weeklong sessions to an average of ninety children per week in grades K-6. The program has been expanded to include a half-day option for children entering Kindergarten. Activities include: Arts and Crafts, Music and Drama, Cooperative Games, Red Cross Swim Lessons, Free Swim, and Special Events.

Vacation Week Programs: During February and April school vacations, Community Ed. runs childcare programs that include a variety of field trips and enrichment activities. Community Ed. has been adding one-day programs on other "No School" days (e.g., Columbus Day, Election Day, Martin Luther King Day) to assist parents needing childcare.

Youth Basketball League: From December to March almost 900 boys and girls in grades 3-12 participate in weekly practices and league play. The league is staffed by more than 150 paid and volunteer coaches, timers, and referees.

Driver Education: Community Ed. runs a Registry-approved driving school, offering classroom instruction and on-road training to more than 300 students each year. To address the needs of busy teens, offerings have been expanded to Sunday sessions and weeklong sessions during school vacations.

Pool & Field House Programs: Located at ABRHS, the Pool & Field House Program provides the public with opportunities to use the high school pool and field house on the weekends. In addition to open swim and gym, Community Ed. runs a full Red Cross Swim Program, a youth swim team, master's competitive swimming, morning and evening lap swim, and water exercise classes. Community Ed. is continuing to offer options for teens by staffing additional (and popular!) weeknight Open Gym hours at the high school Field House.

Fitness Center: Community Ed. oversees public drop-in times at the Fitness Center, located at the Acton-Boxborough Regional High School. New in 2012 was the move to an all-volunteer team of supervisors and expanded hours of operation to include some vacations and holiday weekends.

Scheduling Use of School Fields: Little League, Softball, Pop Warner, Youth Lacrosse, and Youth Soccer, as well as individuals, businesses and community organizations, receive permits for school field use through Community Ed. Fees charged are returned to the school district to support the facilities.

Scheduling Use of School Buildings: Use of the seven school buildings outside of school hours is scheduled through Community Ed.

Community Education receives no funding from the school districts or towns and runs all programs on a self-sustaining basis. Moneys are returned to the districts to use for space and equipment. For more information about Community Education and the programs that it offers, call (978) 266-2525.

FACILITIES AND TRANSPORTATION

In a department where much occurred this past year, we are most proud that Acton-Boxborough Regional High School was recognized for significant success in energy conservation and waste reduction by being the 4th school in the United States to be awarded the international Green Flag. The Green Flag is a framework adopted in more than fifty countries with a focus on promoting sustainability in K-12 schools and is hosted in the U.S. by the National Wildlife Federation. We also were honored by the National Energy Education Development Project (NEED) with their National Rookie of the Year award for the ABRHS Power Down Project. NEED is a highly regarded national non-profit focused on developing and supporting energy education curriculum. Additionally, the Massachusetts Executive Office of Energy and Environmental Affairs recognized the Power Down Project by granting the Secretary's Award for Excellence in Energy and Environmental Education. Everyone involved was very proud to be recognized, but we are most gratified by the significant cost savings and reduction in environmental impact that resulted. In ABRSD and APS combined, we have achieved a reduction in energy consumption from our benchmark year of 2009 of twenty-four percent, and an approximately forty percent reduction in waste being sent to landfills. From the perspective of the taxpayer, these reductions represent an annual savings of over \$400,000.

As a Facilities Department, we were very much involved in the planning and implementation of the landscape-changing Lower Fields Project. This project created a first-class recreational asset for the school community in direct support of the ABRSD and APS Long Range Strategic Plan, as well as a much-needed outlet for the Acton and Boxborough communities at large. We thank the voters for supporting the project at Town Meeting, and we are happy to report that AB student athletes were able to begin practices on the new Lower Fields in August. Financial projections presented throughout the process for the Fields' external rental revenue are right on target.

We look forward to supporting the school district this coming year. To keep up with current projects and information, we can be followed on [twitter@abfacilities](#). Please feel free to contact the Facilities Department at anytime with questions, comments, or concerns.







IN CONCLUSION


This report demonstrates that the Acton Public Schools and the Acton-Boxborough Regional School District are complex organizations. Nonetheless, the districts possess a clear mission and vision. They are fortunate to have a dedicated staff that make a habit of constant self-reflection and, as resources allow, of renewal.

Our students, teachers, and administrators continue to perform at high levels – academically, athletically, artistically, personally, and professionally – and so the Acton Public Schools and the Acton-Boxborough Regional School District maintain a reputation that attracts people to the communities and to our schools. It is our intention to continue to provide the best possible education to the communities and to seek continued financial and moral support for this very important endeavor.

The towns of Acton and Boxborough have a great investment in the schools since the schools serve the communities' youth and adult populations through public schooling, Community Education, and as a center for much community activity. This is a win-win situation for both the towns and the schools that we want to maintain for the future.

Stephen E. Mills
Superintendent of Schools
On Behalf of the School Committees
January 2013

From:  recapdata@dor.state.ma.us Monday, March 26, 2012 12:41:43 PM 
Subject: Excess and Deficiency Notification for Acton Boxborough
To:  Denise Kelly  tsummers@mail.ab.mec.edu  smilis@mail.ab.mec.edu
 dlsitgroup@dor.state.ma.us

Attachments:  Attach0.html 3K

Massachusetts Department of Revenue Division of Local Services

Amy Pitter, Commissioner

Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

Monday, March 26, 2012

Acton Boxborough

Re: EXCESS AND DEFICIENCY - Acton Boxborough

Based upon the unaudited balance sheet submitted, I hereby certify that the amount of excess and deficiency or "E & D" as of July 1, 2011 for Acton Boxborough is:

General Fund	\$ 2,238,394
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This certification is in accordance with the provisions of G. L. Chapter 71, §16B½, as amended. The unencumbered funds certified above in excess of five percent of the operating budget and budgeted capital costs for the succeeding fiscal year, must be applied to reduce the current fiscal year's assessment. For your district, this excess amount equals \$ 313,276.

This certification letter will also be e-mailed to the school superintendent, the board of selectmen in each member town and the city council in each member city immediately upon approval, provided an e-mail address is reported in DLS' Local Officials Directory. Please forward to other officials that you deem appropriate.

Sincerely,
Gerard D. Perry
Director of Accounts

ACTON HEALTH INSURANCE TRUST**Balance Sheet
November 30, 2012****ASSETS**

Current Assets		
Sovereign Money Market	\$	1,180,769.92
Sovereign Checking		100.00
Sovereign Savings		100,100.00
Lowell Five - Due 8/2013		757,590.27
Citizens Bank - Due 2/12/13		253,149.44
Citizens Bank - Savings		436,519.66
Citizens - Money Market		69,217.41
Citizens - Checking		722,205.18
A/R Reinsurance Claims		72,567.44
Prepaid Expenses		3,333.00
		<hr/>
Total Current Assets		3,595,552.32
		<hr/>
Total Assets	\$	<u><u>3,595,552.32</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
IBNR	\$	1,050,000.00
Prepaid Revenue (12 mos)		294,476.05
APS Prepaid Revenue (10 mos)		137,289.04
AB Prepaid Revenue (10 mos)		189,288.10
		<hr/>
Total Current Liabilities		1,671,053.19
		<hr/>
Total Liabilities		1,671,053.19
Capital		
UNDESIGNATED FUND BALANCE		3,031,160.56
Net Income		(1,106,661.43)
		<hr/>
Total Capital		1,924,499.13
		<hr/>
Total Liabilities & Capital	\$	<u><u>3,595,552.32</u></u>

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ACTON HEALTH INSURANCE TRUST
Income Statement
For the Five Months Ending November 30, 2012

	Current Month		Year to Date	
Revenues				
BC MHP -EE	\$ 5,868.98	0.52	\$ 27,901.77	0.49
BC MHP -ER	4,142.72	0.36	22,743.10	0.40
NWB HMO -EE	123,149.42	10.82	612,063.39	10.66
NWB HMO -ER	318,273.31	27.96	1,685,723.10	29.37
HPHC -EE	108,855.57	9.56	533,908.41	9.30
HPHC -ER	291,767.86	25.63	1,501,170.37	26.15
BC RETIREE -EE	20,788.50	1.83	101,373.00	1.77
BC RETIREE -ER	18,610.50	1.63	101,591.00	1.77
NWB RETIREE -EE	27,665.00	2.43	142,736.00	2.49
NWB RETIREE -ER	30,315.00	2.66	142,824.50	2.49
HPHC RETIREE EE	13,617.50	1.20	67,394.60	1.17
HPHC RETIREE ER	13,925.50	1.22	69,272.26	1.21
MEDEX -EE	60,300.45	5.30	331,071.84	5.77
MEDEX -ER	65,086.20	5.72	326,196.72	5.68
INTEREST INCOME	255.47	0.02	4,439.85	0.08
MEDICARE REIMBURSEMENT	35,656.91	3.13	69,159.23	1.20
Total Revenues	1,138,278.89	100.00	5,739,569.14	100.00
Gross Profit	1,138,278.89	100.00	5,739,569.14	100.00
Expenses				
IBNR ADJUSTMENT	0.00	0.00	(800,000.00)	(13.94)
LEGAL & ACCOUNTING	9,000.00	0.79	9,000.00	0.16
TREASURY SERVICES	1,610.00	0.14	8,050.00	0.14
CONTRACTUAL SERVICES	3,333.00	0.29	21,167.00	0.37
REINSURANCE - IND.	7,628.50	0.67	38,752.78	0.68
REINSURANCE - FAMILY	36,601.26	3.22	183,951.72	3.20
HEALTH INS - BC MHP	66,000.00	5.80	548,965.30	9.56
HEALTH INS - NETWORK BLUE	608,900.00	53.49	3,044,500.00	53.04
HEALTH INS - BC MEDEX	138,000.00	12.12	690,000.00	12.02
HEALTH INS - HPHC	462,000.00	40.59	2,935,737.23	51.15
HPHC ADMINISTRATION FEES	30,027.26	2.64	166,106.54	2.89
Total Expenses	1,363,100.02	119.75	6,846,230.57	119.28
Net Income	\$ (224,821.13)	(19.75)	\$ (1,106,661.43)	(19.28)

ACTON HEALTH INSURANCE TRUST
Income Statement
For the Five Months Ending November 30, 2012

BLUE CROSS MHP	Current Month		Year to Date	
Revenues				
BC MHP -AB EE	\$ 4,032.00	0.35	\$ 18,340.44	0.32
BC MHP -AP EE	754.20	0.07	3,606.04	0.06
BC MHP -TA EE	1,082.78	0.10	5,955.29	0.10
BC MHP -AB ER	4,032.00	0.35	18,340.44	0.32
BC MHP AB 1/20 PAYS	(1,260.96)	(0.11)	(3,785.77)	(0.07)
BC MHP -AP ER	754.20	0.07	3,606.04	0.06
BC MHP AP 1/20 PAYS	(465.30)	(0.04)	(1,372.90)	(0.02)
BC MHP -TA ER	1,082.78	0.10	5,955.29	0.10
Total Revenues	10,011.70	0.88	50,644.87	0.88
BC RETIREE -AB EE	7,162.50	0.63	28,843.50	0.50
BC RETIREE -AP EE	6,159.50	0.54	32,683.00	0.57
BC RETIREE -TA EE	7,466.50	0.66	39,846.50	0.69
BC RETIREE -AB ER	4,984.50	0.44	29,061.50	0.51
BC RETIREE -AP ER	6,159.50	0.54	32,683.00	0.57
BC RETIREE -TA ER	7,466.50	0.66	39,846.50	0.69
Total Revenues	39,399.00	3.46	202,964.00	3.54
Gross Profit	49,410.70	4.34	253,608.87	4.42
Expenses				
HEALTH INS - BC MHP	66,000.00	5.80	548,965.30	9.56
Total Expenses	66,000.00	5.80	548,965.30	9.56
Net Income	\$ (16,589.30)	(1.46)	\$ (295,356.43)	(5.15)

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ACTON HEALTH INSURANCE TRUST
Income Statement
For the Five Months Ending November 30, 2012

BLUE CROSS HMO	Current Month		Year to Date	
Revenues				
NWB HMO -AB EE	\$ 61,513.08	5.40	\$ 290,165.05	5.06
NWB HMO -AP EE	35,764.91	3.14	173,677.66	3.03
NWB HMO -TA EE	25,871.43	2.27	148,220.68	2.58
NWB HMO -AB ER	188,017.46	16.52	889,687.63	15.50
NWB HMO AB 1/20 PAYS	(32,785.03)	(2.88)	(98,429.82)	(1.71)
NWB HMO -AP ER	107,294.61	9.43	519,627.66	9.05
NWB HMO AP 1/20 PAYS	(21,868.72)	(1.92)	(65,433.43)	(1.14)
NWB HMO -TA ER	77,614.99	6.82	440,271.06	7.67
Total Revenues	441,422.73	38.78	2,297,786.49	40.03
NWB RETIREE -AB EE	10,967.50	0.96	57,769.50	1.01
NWB RETIREE -AP EE	8,749.00	0.77	45,224.00	0.79
NWB RETIREE -TA EE	7,948.50	0.70	39,742.50	0.69
NWB RETIREE -AB ER	12,138.50	1.07	58,597.50	1.02
NWB RETIREE -AP ER	10,228.00	0.90	44,484.50	0.78
NWB RETIREE -TA ER	7,948.50	0.70	39,742.50	0.69
Total Revenues	57,980.00	5.09	285,560.50	4.98
Gross Profit	499,402.73	43.87	2,583,346.99	45.01
Expenses				
HEALTH INS - NETWORK BLUE	608,900.00	53.49	3,044,500.00	53.04
Total Expenses	608,900.00	53.49	3,044,500.00	53.04
Net Income	\$ (109,497.27)	(9.62)	\$ (461,153.01)	(8.03)

ACTON HEALTH INSURANCE TRUST
Income Statement
For the Five Months Ending November 30, 2012

HARVARD PILGRIM	Current Month		Year to Date	
Revenues				
HPHC -AB EE	\$ 48,773.84	4.28	\$ 243,597.51	4.24
HPHC -AP EE	41,293.19	3.63	187,938.98	3.27
HPHC -TA EE	18,788.54	1.65	102,371.92	1.78
HPHC -AB ER	164,719.54	14.47	788,943.80	13.75
HPHC AB 1/20 PAYS	(29,002.14)	(2.55)	(87,072.51)	(1.52)
HPHC -AP ER	123,879.53	10.88	562,411.27	9.80
HPHC AP 1/20 PAYS	(24,195.20)	(2.13)	(70,482.71)	(1.23)
HPHC -TA ER	56,366.13	4.95	307,370.52	5.36
	<u>400,623.43</u>	<u>35.20</u>	<u>2,035,078.78</u>	<u>35.46</u>
HPHC RETIREE -AB EE	5,977.00	0.53	27,358.50	0.48
HPHC RETIREE -AP EE	4,806.00	0.42	25,863.60	0.45
HPHC RETIREE -TA EE	2,834.50	0.25	14,172.50	0.25
HPHC RETIREE -AB ER	5,977.00	0.53	27,358.50	0.48
HPHC RETIREE -AP ER	5,114.00	0.45	27,426.66	0.48
HPHC RETIREE -TA ER	2,834.50	0.25	14,487.10	0.25
	<u>27,543.00</u>	<u>2.42</u>	<u>136,666.86</u>	<u>2.38</u>
Total Revenues				
	<u>428,166.43</u>	<u>37.62</u>	<u>2,171,745.64</u>	<u>37.84</u>
Gross Profit				
	<u>428,166.43</u>	<u>37.62</u>	<u>2,171,745.64</u>	<u>37.84</u>
Expenses				
HEALTH INS - HPHC	462,000.00	40.59	2,935,737.23	51.15
HPHC ADMINISTRATION FEES	30,027.26	2.64	166,106.54	2.89
	<u>492,027.26</u>	<u>43.23</u>	<u>3,101,843.77</u>	<u>54.04</u>
Total Expenses				
	<u>492,027.26</u>	<u>43.23</u>	<u>3,101,843.77</u>	<u>54.04</u>
Net Income	\$ <u>(63,860.83)</u>	<u>(5.61)</u>	\$ <u>(930,098.13)</u>	<u>(16.21)</u>

ACTON HEALTH INSURANCE TRUST
Income Statement
For the Five Months Ending November 30, 2012

MEDEX	Current Month		Year to Date	
Revenues				
MEDEX -AB EE	\$ 30,054.51	2.64	\$ 163,953.45	2.86
MEDEX -AP EE	19,143.00	1.68	99,160.74	1.73
MEDEX -TA EE	11,102.94	0.98	67,957.65	1.18
MEDEX -AB ER	32,351.67	2.84	162,141.21	2.82
MEDEX -AP ER	19,525.86	1.72	97,820.73	1.70
MEDEX -TA ER	13,208.67	1.16	66,234.78	1.15
Total Revenues	<u>125,386.65</u>	11.02	<u>657,268.56</u>	11.45
Expenses				
HEALTH INS - BC MEDEX	<u>138,000.00</u>	12.12	<u>690,000.00</u>	12.02
Total Expenses	<u>12,613.35</u>	1.11	<u>32,731.44</u>	0.57
Net Income	<u>\$ (12,613.35)</u>	(1.11)	<u>\$ (32,731.44)</u>	(0.57)

ACTON HEALTH INSURANCE TRUST
Income Statement
For the Five Months Ending November 30, 2012

ADMINISTRATION	Current Month		Year to Date	
Revenues				
INTEREST INCOME	\$ 255.47	0.02	\$ 4,439.85	0.08
MEDICARE REIMBURSEMENT	35,656.91	3.13	69,159.23	1.20
Total Revenues	35,912.38	3.15	73,599.08	1.28
Gross Profit	35,912.38	3.15	73,599.08	1.28
Expenses				
IBNR ADJUSTMENT	0.00	0.00	(800,000.00)	(13.94)
LEGAL & ACCOUNTING	9,000.00	0.79	9,000.00	0.16
TREASURY SERVICES	1,610.00	0.14	8,050.00	0.14
CONTRACTUAL SERVICES	3,333.00	0.29	21,167.00	0.37
REINSURANCE - IND.	7,628.50	0.67	38,752.78	0.68
REINSURANCE - FAMILY	36,601.26	3.22	183,951.72	3.20
Total Expenses	58,172.76	5.11	(539,078.50)	(9.39)
Net Income	\$ (22,260.38)	(1.96)	\$ 612,677.58	10.67



Bill Fraher, CPA

**ACTON HEALTH INSURANCE TRUST
FINANCIAL STATEMENTS AND MANAGEMENT'S DISCUSSION AND ANALYSIS
YEARS ENDED JUNE 30, 2011 and 2010
WITH INDEPENDENT AUDITOR'S REPORT**

ACTON HEALTH INSURANCE TRUST
FINANCIAL STATEMENTS AND MANAGEMENT'S DISCUSSION AND ANALYSIS
YEARS ENDED JUNE 30, 2011 and 2010

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INDEPENDENT AUDITOR'S REPORT

To the Trustees of the
Acton Health Insurance Trust:

I have audited the accompanying statements of the Acton Health Insurance Trust (the Trust), as of and for the years ended June 30, 2011 and 2010, as listed in the table of contents. These financial statements are the responsibility of the Trust's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform my audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Acton Health Insurance Trust as of June 30, 2011 and 2010, and the changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 2 through 4 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The Trust has not presented ten year claims development information that accounting principles generally accepted in the United States of America require to supplement, but not be part of, basic financial statements.

A handwritten signature in dark ink, appearing to read 'Bill Fraher', is written over a horizontal line.

Boston, Massachusetts
January 11, 2012

Acton Health Insurance Trust
Management's Discussion & Analysis
June 30, 2011

The management of Acton Health Insurance Trust (the Trust) offers readers of our financial statements the following narrative overview and analysis of our financial activities for the year ended June 30, 2011. Please read this discussion and analysis in conjunction with the Trust's basic financial statements on the accompanying pages.

The Trust

The Health Insurance Trust offers employees and retirees of the general government and schools (K-6) of Acton and of the Acton Boxborough Regional School District a variety of insurance products.

<u>Plan</u>	<u>FY 11 Individuals</u>	<u>FY 11 Families</u>	<u>FY 10 Individuals</u>	<u>FY 10 Families</u>
Blue Cross Master Health (Indemnity Plan)	32	40	34	52
Blue Cross Elect (PPO)	16	25	7	20
Blue Cross (HMO)	159	241	135	250
Harvard Pilgrim (HMO)	109	259	102	256
Subtotal (Active employee enrollment)	316	565	278	578
Blue Cross Medex	321		289	
Medicare Plans (Premium Based)	71		64	
Totals	708	565	631	578

(Enrollment from Plan Projection Sheets, March of Each Year)

In FY 11 (and continuing into FY 12) there has been a significant shift in enrollment away from indemnity plans and toward the HMO plans.

Basic Financial Statements

The basic financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when incurred. The basic financial statements include a statement of net assets, a statement of revenues, expenses and changes in net assets; a statement of cash flows and notes to the financial statements.

The statement of net assets presents information on the assets and liabilities of the Trust, with the difference being reported as net assets.

Acton Health Insurance Trust
Management's Discussion & Analysis
June 30, 2011

The statement of revenues, expenses, and changes in net assets reports the operating and non-operating revenues and expenses of the Trust for the fiscal years 2010 and 2011. The net result of these activities combined with the beginning of the year net assets reconciles to the net assets at the end of the current fiscal year. Health claims and administrative charges are presented net of reimbursements received from reinsurance.

The statement of cash flows reports the changes in cash for the year resulting from operating and investing activities. The net result of the changes in cash for the year, when added to the balance of cash at the beginning of the year, equals cash at the end of the year.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements follow the basic financial statements described above.

Financial Highlights

- Revenues from participant contributions rose in FY 11 to \$14,709,165 compared to \$13,955,125 in FY 10, an increase of 5.4%.
- Health claims and administration charges increased by a surprisingly small 1.9% to \$13,944,451.
- Assets exceeded liabilities by \$3,615,040 at the close of the fiscal year. The Trust's liabilities include a reserve for claims incurred in fiscal 2011 but not yet submitted to the trust for payment.
- For the year ended June 30, 2010, net assets increased by \$653,912.
- Net assets as a percentage of operating expenses were 25.9% at the close of the fiscal year, up from the previous year's 21.6%

Actuarial Assumptions

Each year the Trustees make actuarial assumptions to project annual claims costs for each health plan on a per member/per month basis and then establish rates, on a plan by plan basis. Beginning in FY 05 the Trustees attempted to establish rates that would fund anticipated costs. Extraordinary claims costs led to a deficit in FY 05. In FY07 the Trustees increased rates to cover not only expenses but also to begin to rebuild fund balances. This continued in FY 08. In FY 09 and FY 10 the increased rates were designed to only cover increased expenses while the forecast for FY 11 had been for a modest decrease in net assets.

Acton Health Insurance Trust
Management's Discussion & Analysis
June 30, 2011

Condensed Financial Information

A comparative summary of financial information is presented below:

Acton Health Insurance Trust
Comparative Summary
2010 to 2011

	2011	2010	Change	% Change
Cash	\$5,966,012	\$5,521,063	\$444,949	8.0%
Other Assets	\$308,723	\$116,276	\$192,447	165.5%
Total Assets	\$6,274,735	\$5,637,339	\$637,396	11.3%
Claims liabilities	\$1,050,000	\$915,000	\$135,000	14.8%
Other current liabilities	\$1,609,695	\$1,761,211	(\$151,516)	(8.6%)
Total Liabilities	\$2,659,695	\$2,676,211	(\$16,516)	(0.6%)
Unrestricted net assets	\$3,615,040	\$2,961,128	\$653,912	22.0%
Member assessments	\$14,709,165	\$13,955,125	\$754,040	5.4%
Intergovernmental revenue	\$351,876	\$159,876	\$192,000	120.0%
Claims expense	\$13,944,451	\$13,687,972	\$256,479	1.9%
Other group expenses	\$484,848	\$461,650	\$23,198	5.0%
Operating gain/(loss)	\$631,742	(\$34,621)	\$666,363	
Investment income	22,170	49,572	(\$27,402)	(55.2%)
Change in net assets	\$653,912	\$14,951	\$638,961	

Economic Factors Affecting the Subsequent Year

The Trust is operating in an environment of continuing rapid changes in health care costs and health insurance plans. Consequently the Trust continues to investigate alternative plans and changes in benefits, and co-pays. The Town and the schools have negotiated new contracts during fiscal 10 and 11 with various employee groups. Some of these changes will impact rates set by the Trust in future years. The passage by the Massachusetts legislature of Chapter 69 which provides a new framework for changing plan designs could affect the Trust's financial situation. The potential to join the State's insurance group could affect the need for the Trust.

Request for information

This financial report is intended to provide an overview of the finances of the Trust. Any questions concerning this report, or for additional information, please contact the Trust's Chair, Robert Evans Jr., through Sharon Summers, Treasurer of the Acton-Boxborough Regional District School System at 978-264-4700.

ACTON HEALTH INSURANCE TRUST

Statement of Net Assets

June 30, 2011 and 2010

	<u>2011</u> <u>Total</u>	<u>2010</u> <u>Total</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 5,966,012	\$ 5,521,063
Receivables:		
Member accounts	-	479
Reinsurance claims	203,106	55,367
Total receivables	203,106	55,846
Prepaid expenses	105,617	60,430
Total assets	<u>\$ 6,274,735</u>	<u>\$ 5,637,339</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts payable	46,941	162,585
Claims liabilities	1,050,000	915,000
Participants' advance contributions	1,562,754	1,598,626
Total liabilities	<u>2,659,695</u>	<u>2,676,211</u>
<u>NET ASSETS</u>		
Unrestricted	<u>3,615,040</u>	<u>2,961,128</u>
Total unrestricted/net assets	<u>3,615,040</u>	<u>2,961,128</u>
Total liabilities and net assets	<u>\$ 6,274,735</u>	<u>\$ 5,637,339</u>

See the accompanying notes to the financial statements.

ACTON HEALTH INSURANCE TRUST
Statement of Revenues, Expenses, and Changes in Net Assets
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
	<u>Total</u>	<u>Total</u>
Operating revenues:		
Participants' contributions	\$ 14,709,165	\$ 13,955,125
Intergovernmental revenue - ERRP	181,673	-
Intergovernmental revenue - Medicare Part D	<u>170,203</u>	<u>159,876</u>
Total operating revenues	<u>15,061,041</u>	<u>14,115,001</u>
Operating expenses:		
Health claims and administration charges	13,944,451	13,687,972
Stop loss insurance premiums	408,327	388,487
Consulting services and other	<u>76,521</u>	<u>73,163</u>
Total operating expenses	<u>14,429,299</u>	<u>14,149,622</u>
Operating income (loss)	631,742	(34,621)
Nonoperating revenues:		
Investment income	<u>22,170</u>	<u>49,572</u>
Changes in net assets	653,912	14,951
Net assets, beginning of year	<u>2,961,128</u>	<u>2,946,177</u>
Net assets, end of year	<u>\$ 3,615,040</u>	<u>\$ 2,961,128</u>

See the accompanying notes to the financial statements.

ACTON HEALTH INSURANCE TRUST

Statement of Cash Flows

Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Cash received from participants	\$ 15,025,648	\$ 14,195,965
Cash paid to insurance providers and other vendors	<u>(14,602,869)</u>	<u>(14,403,624)</u>
Net cash provided (used) by operating activities	<u>422,779</u>	<u>(207,659)</u>
Cash flows from investing activities:		
Interest on deposits	<u>22,170</u>	<u>49,572</u>
Net cash provided by investing activities	<u>22,170</u>	<u>49,572</u>
Net increase (decrease) in cash	444,949	(158,087)
Cash, beginning of year	<u>5,521,063</u>	<u>5,679,150</u>
Cash, end of year	<u><u>\$5,966,012</u></u>	<u><u>\$5,521,063</u></u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$631,742	(\$34,621)
Changes in operating assets and liabilities:		
Accounts receivable	479	418
Prepaid expenses	(45,187)	(60,430)
Accounts payable	(115,644)	(222,525)
Reinsurance receivable	(147,739)	28,953
Claims liabilities	135,000	-
Participant advanced contributions	<u>(35,872)</u>	<u>80,546</u>
Net cash provided (used) by operating activities	<u><u>\$422,779</u></u>	<u><u>(\$207,659)</u></u>

See the accompanying notes to the financial statements.

ACTON HEALTH INSURANCE TRUST

Notes to Financial Statements

June 30, 2011 and 2010

Note 1. Organization

The Acton Health Insurance Trust (the Trust) Acton, Massachusetts, is a Massachusetts Municipal Joint Health Insurance Purchase Trust formed pursuant to Massachusetts General Laws, Chapter 32B, Section 12 and Chapter 40, Section 4A under a certain joint purchase agreement which became effective in July 2003. As a governmental entity, the Trust is not subject to the provisions of the Employee Retirement Income Security Act of 1974 nor is it subject to federal and state income taxes.

The Trust offers health benefits to all eligible employees and retirees of its two participating governmental units, the Town of Acton and the Acton-Boxborough Regional School District. The number of subscribers in the self-funded medical plans was 1,196 at June 30, 2011 and 1,160 at June 30, 2010.

Governmental units may apply for membership and be added to the Trust, commencing on a date mutually agreed upon, provided that no less than two-thirds of the Board representatives present at a duly called meeting of the Board vote to accept such additional participants.

Any participating governmental unit may withdraw participation at its discretion. A governmental unit that elects to terminate participation in the Trust must notify the Trustees of such intent to withdraw 60 days prior to the end of the fiscal year, to be effective at the end of the fiscal year.

There is no liability for premium or administrative expense following the effective date of termination of a participating governmental unit's coverage under a contract purchased through the Trust except for the governmental unit's proportionate share of any deficit in the Trust as of its termination date, or of any premium expense or any subsequent expense for its covered individuals continued on the plan after termination. Any net assets are apportioned to the terminating member on a pro rata basis.

Contributions to the Trust's trust fund from participating governmental units are on a monthly basis. The payment is calculated by the Board and is determined to be 100% of the cost of coverage of the Trust as a whole (including, but not limited to, anticipated incurred claims, retention, risk, and Trust administration expenses) as established through underwriting and/or actuarial estimates.

The Trust's plans consist of a traditional medical indemnity program with Blue Cross/Blue Shield of Massachusetts, an Exclusive Provider Organization plan with Harvard Pilgrim Health Care and Blue Cross/Blue Shield and an Optional Medicare Extension plan with Blue Cross/Blue Shield. All of these plans are self-funded. Medicare plans with Harvard Pilgrim Health Care and Tufts Health Care are premium based plans.

The Trust has a specific excess medical reinsurance contract with an insurance carrier covering claims paid in excess of \$125,000, to a lifetime maximum amount payable of \$4,000,000 (includes a \$60,000 corridor and one laser at \$235,000). The policy covers claims incurred, on a yearly basis, within twelve months and paid within eighteen months. Amounts recoverable through reinsurance are recorded as a receivable and a reduction of claims expense.

The Trust employs the services of Cook & Company, Marshfield, Massachusetts, to provide certain management, consulting, and technical functions and to review medical claims paid. The current agreement with Cook & Company is for a one-year term ending June 30, 2012, and provides for an annual fee based on the number of subscribers. The Trust also employs the Certified Public Accounting firm of Borgatti Harrison and Company to provide Treasury services under a contract that expires June 30, 2012.

ACTON HEALTH INSURANCE TRUST

Notes to Financial Statements

June 30, 2011 and 2010

Note 2. Summary of Significant Accounting Policies

Financial statements present net assets at June 30, 2011 and 2010 and revenues, expenses, and changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America, which recognize revenues from contributions and earnings when earned and expenditures when liabilities are incurred.

Contributions to the plans from participating governmental units are determined annually for the next fiscal year based on current operating results and estimated program costs for that year. Participants make contributions approximately twice a month in conjunction with related employee payrolls. Participant advance contributions are recorded as liabilities until earned.

Cash and Cash Equivalents

Generally, the Trust is authorized to invest in the following investments: term deposits or certificates of deposit, trust companies, national banks, savings banks or banking companies, or obligations issued or unconditionally guaranteed by the United States Government or an agency thereof and having a maturity from date of purchase of one year or less with certain other limitations, or such securities as are legal for the investment of funds of savings banks under the bank's laws of the Commonwealth of Massachusetts based on a legal opinion received by the Trust.

Cash and cash equivalents consist of cash on hand and cash in checking, savings, money market or certificate of deposit accounts.

Claims' Liabilities

The Trust's obligations include estimated health claims incurred but not reported at June 30th. The Trust uses the latest reported claims to record the Trust's payable of reported claims and to estimate health claims incurred but not reported as of that date. Actual claims reported differ from claims estimated, but the stop-loss coverage minimizes the risk of a significant difference. Claims' liabilities are reviewed periodically using claims data adjusted for the Trust's current experience. Adjustments to claims' liabilities are charged or credited to expense in the periods in which they are made.

Reinsurance

The Trust does not include reinsured risks as liabilities unless it is probable that those risks will not be covered by the reinsurer. Amounts recoverable through reinsurers on paid claims are classified as receivable and as a reduction of claims expense.

Advanced Contributions

The Trust collects some participant contributions in advance of the month they are due. At the end of the year, this amount can be significant as it includes contributions from teaching employees for the months of July and August. At the end of the year, any amounts collected by the Trust that relate to contributions for the subsequent year are reported as advanced contributions (liabilities) in the financial statements.

ACTON HEALTH INSURANCE TRUST

Notes to Financial Statements

June 30, 2011 and 2010

Note 2. Summary of Significant Accounting Policies (continued)

Accounting Estimates

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

Note 3: Cash, Cash Equivalents, and Investments

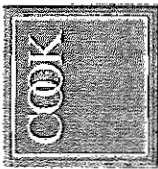
The Trust maintains deposits in two authorized financial institutions. In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the Trust's deposits may not be returned. The Trust does not have a formal deposit policy for custodial credit risk. At June 30, 2011 deposits in the financial institution totaled \$5,996,012 and had a carrying amount of \$5,566,012. Of the deposit amounts at June 30, 2009, \$500,000 was covered by FDIC insurance, leaving \$5,066,012 exposed to custodial credit risk because it was uninsured and uncollateralized. At June 30, 2010 deposits in the financial institution totaled \$5,476,655 and had a carrying amount of \$5,521,063. Of the deposit amounts at June 30, 2009, \$4,976,655 was exposed to custodial credit risk because it was uninsured and uncollateralized. The difference between deposit amounts and carrying amounts generally represents outstanding checks and deposits in transit.

Note 4. Unpaid Claims

The Trust establishes a liability for both reported and unreported incurred events which includes estimates of both future payments of losses and related adjustment expenses, if any. The following represents changes in claims liabilities during the years ended June 30, 2010 and 2009:

	<u>2011</u>	<u>2010</u>
Unpaid claims and claims administration expenses – beginning of year	\$ 1,077,585	\$ 1,300,024
Incurred claims and claims administration expenses:		
Provision for insured events and admin. expenses - current fiscal year	13,944,451	13,687,972
Increase (decrease) in provision for insured events of prior fiscal years	<u>13,944,451</u>	<u>13,687,972</u>
Payments:		
Claims and expenses attributable to insured events – current year	(12,874,510)	(12,610,387)
Claims and expenses attributable to insured events – prior years	<u>(1,077,585)</u>	<u>(1,300,024)</u>
	<u>(13,925,095)</u>	<u>(13,910,411)</u>
Total unpaid claims and claims adjustment expenses – end of year	<u>\$ 1,096,941</u>	<u>\$ 1,077,585</u>

[Note: 2010 numbers adjusted from prior year statements to include claims administrative expenses for comparative purposes to 2011 amounts.]



COOK & COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP
1025 Plain Street, P.O. Box 1068
Marshfield, MA 02050 (781) 837-7300

ACTON
CASH FLOW SUMMARY REVIEW
FOR THE PERIOD OF JULY 2012 THROUGH JUNE 2013

Coverage: COMBINED									
Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Variance
JUL	280	544	1,530,541	73,179	41,252	(234,872)	1,410,100	1,138,001	(272,099)
AUG	281	548	1,757,051	72,836	41,403	(936,146)	935,144	1,139,223	204,079
SEP	270	544	1,252,779	72,445	41,003	(464,833)	901,395	1,127,601	226,207
OCT	275	542	1,102,251	72,528	41,002	(459,113)	756,666	1,127,061	370,395
NOV	275	537	1,135,247	72,743	40,686	27	1,248,703	1,120,049	(128,653)
DEC									
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			6,777,869	363,730	205,346	(2,094,938)	5,262,007	5,651,936	399,929
PROJECTIONS:									
ORIGINAL	291	548	13,940,181	893,916	551,140	90,000	15,475,237	13,948,705	(1,526,532)
REVISED	276	539	14,909,641	870,582	490,152	(2,094,938)	14,175,436	13,492,281	(683,155)

Level: Monthly 1,274,900 1,274,900 1,274,900 1,274,900 1,274,900 1,274,900

Type of Reinsurance: BCBS 110,000 MIA Ind 24.89 variable variable variable 0 0

Reinsurance Carrier: BCBS 110,000 MIA Ind 24.89 variable variable variable 0 0

Reinsurance Level: 110,000 MIA Ind 24.89 variable variable variable 0 0

W.C. Carrier: 110,000 MIA Ind 24.89 variable variable variable 0 0

Funding Rate: 24.89 variable variable variable 0 0

Funding -Employer%: variable variable variable 0 0

Employee %: variable variable variable 0 0

Employee \$: 1,274,900 variable

Working Deposit: 1,274,900 variable

Administrative Fee: variable

Dependent Age:

OTHER COSTS		Contacts		Telephone		Ext	
		Executive: Bob Evans		978-263-5557		3210	
		Coordinator: Tess Summers		978-264-4700		Home	
		Other: Kim McOsker		978621-3394		3205	
		Mike Gowing		978-264-0921		32223	
		Stephen Barrett		978-929-6621			
		Don Alcardi		978-264-4700			
		BC Rep Tanya Chakmakian		617-246-5742			
		HPHC Rep David Kieser		800-848-9995			
		ACSI:		18,297.78			

CASH FLOW REMARKS



COOK & COMPANY, INC. HEALTH PLAN MANAGEMENT GROUP
1025 Plain Street, P.O. Box 1068
Marshfield, MA 02050 (781) 837-7300

ACTON
CASH FLOW SUMMARY REVIEW
FOR THE PERIOD OF JULY 2012 THROUGH JUNE 2013

Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Variance	Level Monthly	Coverage: MASTER HEALTH PLUS		
											Type of Reinsurance:	SPECIFIC	COOK
JUL	15	5	64,026	1,535	688	(11,981)	54,268	33,940	(20,328)	48,100	Reinsurance Carrier:	BCBS	
AUG	14	5	21,588	1,458	664	(649)	23,061	32,683	9,622	48,100	Reinsurance Level	110,000	
SEP	14	5	19,256	1,458	664	(1,003)	20,374	32,683	12,309	48,100	W.C. Carrier:	MIIA	
OCT	14	5	40,577	1,458	664	(3,255)	39,444	32,683	(6,761)	48,100	Reinsurance:	Ind	Fam
NOV	14	5	81,255	1,458	664	5	83,382	32,683	(50,699)	48,100	Funding Rate	24.89	63.02
DEC											Funding -Employer%	1,257.00	3,017.00
JAN											Employee %	50.00	
FEB											Employee \$:	0	0
MAR											LEVEL MO.	48,100	
APR											Administrative Fee:	\$76.76	
MAY											Dependent Age:		
JUN													

TOTALS 226,701 7,369 3,343 (16,883) 220,530 164,672 (55,858) 240,500

PROJECTIONS:

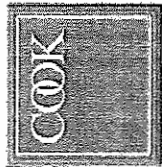
ORIGINAL	22	12	993,126	30,397	16,883	5,400	1,045,806	751,212	(294,594)	
REVISED	14	5	806,025	17,578	7,988	(16,883)	814,708	393,453	(421,255)	

OTHER COSTS

		Contacts		Telephone		Ext	
Recovery checks-Jul, Sep, Oct		Executive: Bob Evans		978-263-5557		3210	
Provider fraud-Jul, Oct		Coordinator: Tess Summers		978-264-4700			
Claims Recovery-Aug		Other: Kim McOsler		978-264-3394		Home	
State fees-Oct, Nov		Mike Gowing		978-264-0921			
		Stephen Barrett		978-929-6621		3205	
		Don Alcardi		978-264-4700			
		BC Rep Tanya Chakmakian		617-246-5742			
		HPHC Rep David Kieser		800-848-9995		32223	

CASH FLOW REMARKS

ACSI: 42,237.12



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ACTON
CASH FLOW SUMMARY REVIEW
FOR THE PERIOD OF JULY 2012 THROUGH JUNE 2013

Coverage: Blue Care Elect										
Type of Reinsurance: SPECIFIC										COOK
Reinsurance Carrier: BCBS										
Reinsurance Level 110,000										
W.C. Carrier: MIA										
Ind										Fam
Reinsurance: 24.89										63.02
Funding Rate 1,089.00										2,614.00
Funding -Employer% 50.00										
Employee % 50.00										
Employee \$: 0										0
LEVEL MO. 17,900										
Administrative Fee: \$72.52										
Dependent Age:										
Level Monthly										
Variance										
*Contribution To Trust										
Total Costs										
Other Costs										
*Reinsurance Premiums										
Admin. Fee										
Paid Claims										
Fam. 5										
Ind. 10										
Month JUL										
AUG										
SEP										
OCT										
NOV										
DEC										
JAN										
FEB										
MAR										
APR										
MAY										
JUN										
TOTALS										89,500
PROJECTIONS:										
ORIGINAL 10										
REVISED 9										
OTHER COSTS										
Recovery checks-Jul,Aug,Sep,Oct										
Claims Recovery-Aug										
Rein. Overpayment-Sep										
CASH FLOW REMARKS										
Executive: Bob Evans										Telephone
Coordinator: Tess Summers										Ext
Other: Kim McOsker										3210
Mike Gowing										Home
Stephen Barrett										
Don Aicardi										3205
BC Rep Tanya Chakmakian										
HPHC Rep David Kleser										32223



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ACTON
CASH FLOW SUMMARY REVIEW
FOR THE PERIOD OF JULY 2012 THROUGH JUNE 2013

Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Variance	Level Monthly	Coverage: Type of Reinsurance: SPECIFIC Reinsurance Carrier: BCBS Reinsurance Level 110,000 W.C. Carrier: MIA Ind Fam Reinsurance: 24.89 Funding Rate 616.00 Funding -Employer% 75.00 Employee % 25.00 Employee \$: 0 LEVEL MO. 608,900 Administrative Fee: \$72.52 Dependent Age:	COOK
JUL	163	285	505,924	32,199	22,018	(179,364)	380,776	521,923	141,147	608,900		
AUG	167	287	785,150	32,054	22,243	(32,193)	807,254	527,345	(279,909)	608,900		
SEP	156	287	706,504	31,909	21,970	(14,951)	745,431	520,569	(224,862)	608,900		
OCT	158	285	556,267	31,836	21,893	(20,674)	589,322	518,843	(70,479)	608,900		
NOV	159	280	615,882	31,764	21,603	22	669,271	512,064	(157,207)	608,900		
DEC												
JAN												
FEB												
MAR												
APR												
MAY												
JUN												
TOTALS			3,169,726	159,762	109,727	(247,161)	3,192,054	2,600,744	(591,310)	3,044,500		

PROJECTIONS:

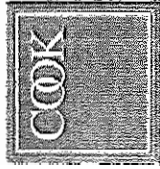
ORIGINAL	166	281	6,261,091	388,997	288,288	40,500	6,978,876	6,214,260	(764,616)		
REVISED	160	282	6,822,029	382,108	260,949	(247,161)	7,217,925	6,185,192	-(1,032,733)		

OTHER COSTS

Recovery checks-Jul,Aug,Sep,Oct Claims Recovery-Aug,Sep,Nov Rein. Overpayment-Sep	Contacts	Telephone	Ext
	Executive: Bob Evans	978-263-5557	
	Coordinator: Tess Summers	978-264-4700	3210
	Other: Kim McOsker	978621-3394	
	Mike Gowing	978-264-0921	Home
	Stephen Barrett	978-929-6621	
	Don Alcardi	978-264-4700	3205
	BC Rep Tanya Chakmakian	617-246-5742	
	HPHC Rep David Kieser	800-848-9995	32223

CASH FLOW REMARKS

ACSI: 15,446.10



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1025 Plain Street, P.O. Box 1068
Marshfield, MA 02050 (781) 837-7300

ACTON
CASH FLOW SUMMARY REVIEW
FOR THE PERIOD OF JULY 2012 THROUGH JUNE 2013

Month	Ind.	Fam.	Paid	Admin.	*Reinsurance	Other	Total	*Contribution	Variance	Level	Coverage: HARVARD PILGRIM		
											Type of Reinsurance:	SPECIFIC	COOK
JUL	92	249	816,810	30,108	17,982	(33,272)	831,628	424,943	(406,585)	462,000	Reinsurance Carrier:	BCBS	COOK
AUG	92	249	826,146	30,108	17,982	(892,437)	(18,202)	424,943	443,145	462,000	Reinsurance Level	110,000	
SEP	92	249	368,782	29,911	17,982	(426,021)	(9,347)	424,943	434,290	462,000	W.C. Carrier:	MLA	
OCT	94	250	387,066	30,065	18,095	(431,036)	4,190	427,654	423,464	462,000	Reinsurance:	Ind	Fam
NOV	93	250	301,741	30,329	18,070	0	350,140	427,038	76,898	462,000	Funding Rate	616.00	63.02
DEC				29,994							Funding -Employer%	75.00	1,479.00
JAN											Employee %	25.00	
FEB											Employee \$:	0	0
MAR											Level Monthly	462,000	
APR											Administrative Fee:	40.72	105.87
MAY											Dependent Age:		
JUN													

TOTALS 2,700,544 180,515 90,110 (1,782,786) 1,158,409 2,129,521 971,112 2,310,000

PROJECTIONS:

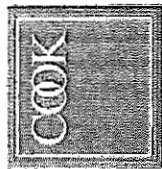
ORIGINAL	93	250	4,749,458	363,054	238,524	31,500	5,382,536	5,124,456	(258,080)
REVISED	93	250	5,471,062	360,478	216,598	(1,782,786)	4,265,372	5,118,787	853,415

OTHER COSTS

Recovery checks-Jul,Aug,Sep,Oct		Contacts		Telephone	Ext
		Executive: Bob Evans		978-263-5557	
		Coordinator: Tess Summers		978-264-4700	3210
		Other: Kim McOsker		978621-3394	
		Mike Gowing		978-264-0921	Home
		Stephen Barrett		978-929-6621	
		Don Alcardi		978-264-4700	3205
		BC Rep Tanya Chakmakian		617-246-5742	
		HPHC Rep David Kieser		800-848-9995	32223

CASH FLOW REMARKS

ACSI: 15,970.02



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ACTON
CASH FLOW SUMMARY REVIEW
FOR THE PERIOD OF JULY 2012 THROUGH JUNE 2013

Coverage: MEDEX									
Month	Ind.	Fam.	Paid Claims	Admin. Fee	*Reinsurance Premiums	Other Costs	Total Costs	*Contribution To Trust	Variance
JUL	348		116,932	8,249	0	6	125,187	133,235	8,049
AUG	346		105,314	8,273	0	0	113,587	132,470	18,883
SEP	347		118,815	8,297	0	0	127,112	132,852	5,740
OCT	347		101,012	8,297	0	0	109,309	132,852	23,544
NOV	348		108,254	8,321	0	0	116,575	133,235	16,660
DEC									
JAN									
FEB									
MAR									
APR									
MAY									
JUN									
TOTALS			550,326	41,437	0	6	591,769	664,645	72,876
PROJECTIONS:									
ORIGINAL	342		1,388,251	98,414		9,000	1,495,665	1,571,257	75,592
REVISED	348	-	1,360,139	99,685	0	6	1,459,830	1,597,292	137,462
OTHER COSTS									
State fees-Jul									
CONTACTS									
Executive: Bob Evans									
Coordinator: Tess Summers									
Other: Kim McOsker									
Mike Gowing									
Stephen Barrett									
Don Alcardi									
BC Rep Tanya Chakmakian									
HPHC Rep David Kieser									
ACSI: 3,912.19									
CASH FLOW REMARKS									
Type of Reinsurance: N/A									
Reinsurance Carrier: N/A									
Reinsurance Level: N/A									
W.C. Carrier: Ind									
Fam									
Reinsurance: 382.86									
Funding Rate: 50.00									
Funding -Employer%: 50.00									
Employee %: 0									
Employee \$: 0									
LEVEL MO: 138,000									
Administrative Fee: \$23.96									
Dependent Age:									



THE SEGAL COMPANY
116 Huntington Avenue 8th Floor Boston, MA 02116-5744
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Kathleen A. Riley, FSA, MAAA, EA
Senior Vice President and Actuary
kriley@segalco.com

MEMORANDUM

To: John Murray
Town of Acton

From: Kathleen A. Riley

Date: March 26, 2012

Re: OPEB Additional Calculations Recognizing the New Plan Design

As requested, we have calculated the impact on the OPEB liabilities of participating units of the Acton Health Insurance Trust (HIT) due to the plan changes and the following premium rates effective July 1, 2012.

Please refer to our Actuarial Valuation and Review of Other Postemployment Benefits (OPEB) as of December 31, 2010 for the Acton-Boxborough Regional School District and the Town of Acton, dated October 18, 2011, for a summary of the data, assumptions and plan of benefits used in these calculations.

Below are the projected unfunded actuarial accrued liability as of June 30, 2012 and the ARC for the year ending June 30, 2012 by the following participating groups in the HIT:

	<u>Unfunded Actuarial Accrued Liability as of June 30, 2012</u>	<u>Annual Required Contribution for the Year Ending June 30, 2012</u>
Acton-Boxborough RSD	\$37,888,721	\$2,857,678
Acton Public Schools	24,418,637	1,833,806
Town of Acton	<u>25,005,875</u>	<u>1,574,525</u>
Total	\$87,313,233	\$6,266,009

As you may recall, there is no requirement to pre-fund OPEB, and Segal does not "recommend" a funding amount.

This report was prepared in accordance with generally accepted actuarial principles and practices for the internal use of Town of Acton and the Acton-Boxborough RSD. This report may not otherwise be copied or reproduced in any form without the consent of the Town/RSD and may only be provided to other parties in its entirety.

The measurements shown in this actuarial valuation may not be applicable for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated



by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law.

The actuarial calculations were directed under my supervision. I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied in this actuarial valuation is complete and accurate. In my opinion, each assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and these assumptions, in combination, offer my best estimate of anticipated experience under the plan.

Please let us know if you have any questions.

cc: Francesca G. Sciandra
Daniel J. Rhodes

7590384v1/04036.019

Summary of Benefit Plans

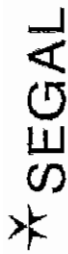
	Subscribers			Monthly Premium (eff. 7/1/2012)	Town/RSD cost	Retiree cost
	Active	Retiree	Total			
<u>Non-Medicare Plans</u>						
BCBS Blue Care Elect PPO						
Individual	8	0	8	\$1,089.00	\$544.50	\$544.50
Family	1	0	1	\$2,614.00	\$1,307.00	\$1,307.00
BCBS Master Health Plus						
Individual	2	13	15	\$1,257.00	\$628.50	\$628.50
Family	1	6	7	\$3,017.00	\$1,508.50	\$1,508.50
BCBS Network Blue HMO						
Individual	135	36	171	\$616.00	\$308.00	\$308.00
Family	267	21	288	\$1,479.00	\$739.50	\$739.50
HP HealthCare						
Individual	80	14	94	\$616.00	\$308.00	\$308.00
Family	236	14	250	\$1,479.00	\$739.50	\$739.50
<u>Non-Medicare Total</u>	730	104	834			
<u>Medicare Supplement Plans</u>						
Subscribers						
	Active	Retiree	Total	Monthly Premium (eff. 7/1/2012)	Town cost	Retiree cost
Medex	N/A	342	342	\$382.86	\$191.43	\$191.43
<u>Medicare Total</u>		342	342			
<u>Medicare Advantage Plans</u>						
Tufts Preferred*	N/A	72	72	\$226.00	\$113.00	\$113.00
<u>Medicare Advantage Total</u>		72	72			
<u>Retiree Total</u>		518				
* Tufts Preferred premium is effective January 1, 2012.						

* Tufts Preferred premium is effective January 1, 2012.

1000 → 10000 split into 10000 at same time
 — Play for years would have to be 31, 2012 (credit)
 2012 → 2013 → 2012
 Moving on change in 2012.
 District Attorney - Bedford, Connecticut
 District Attorney, New York
 — 10/1/12

15

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October 18, 2011

Stephen Barrett, CPA	Mr. Donald Aicardi
Finance Director	Director of Finance
Town of Acton	Acton-Boxborough Regional School District
472 Main Street	16 Charter Road
Acton, MA 01720	Acton, MA 01720-2995

Dear Mr. Barrett and Mr. Aicardi:


We are pleased to submit this report on our actuarial valuation of postemployment welfare benefits as of December 31, 2010 under GASB Statements Number 43 and 45. It establishes the liabilities of the postemployment welfare benefit plan in accordance with GASB Statements Number 43 and 45 for the fiscal year beginning July 1, 2010 and summarizes the actuarial data.

This report is based on information received from the Acton-Boxborough Regional School District and the Town of Acton. The actuarial projections were based on the assumptions and methods described in Exhibit II and on the plan of benefits as summarized in Exhibit III.

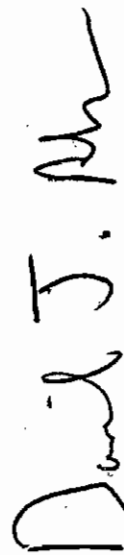
We look forward to discussing this material with you at your convenience.

Sincerely,

THE SEGAL COMPANY

By: 
Kathleen A. Riley, FSA, MAAA, EA
Senior Vice President and Actuary

7511639v2/04036.019


Daniel J. Rhodes, ASA, FCA, MAAA
Consulting Actuary

SECTION 1

INTRODUCTION

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VALUATION RESULTS

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SECTION 3

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SECTION 1: Introduction for Acton-Boxborough Regional School District and Town of Acton December 31, 2010
Measurement under GASB

PURPOSE

This report presents the results of our actuarial valuation of the Acton-Boxborough Regional School District and the Town of Acton (the "Employer") postemployment welfare benefit plan as of December 31, 2010. The results are in accordance with the Governmental Accounting Standards, which prescribe an accrual methodology for accumulating the value of other postemployment benefits (OPEB) over participants' active working lifetimes. The accounting standard supplements cash accounting, under which the expense for postemployment benefits is equal to benefit and administrative costs paid on behalf of retirees and their dependents (i.e., a pay-as-you-go basis).

HIGHLIGHTS OF THE VALUATION

During the fiscal year ending June 30, 2011, we project the School District will pay benefits (net of retiree contributions) on behalf of retired employees of about \$967,000 and the Town will pay about \$1,221,000. This amount is less than the annual "cost" (the "Annual Required Contribution", or ARC) under the new accounting rules of \$3,408,000 for the School District and \$4,072,000 for the Town.

The GASB statements provide the method for selecting the investment return assumption (discount rate). If the benefits are funded, the discount rate should be based on the estimated long-term investment yield on the investments expected to be used to finance the payment of benefits. If financing is on a pay-as-you-go basis, the discount rate should be based on the expected yield on the assets of the employer.

Because the benefits are not being funded, we have used a 4.50% discount rate (referred to as the pay-as-you-go interest rate). For illustrative purposes, we have also shown what the

obligations would be on a fully funded basis, assuming an interest rate of 8.125%.

The GASB statements allow the use of one of six funding methods to determine the actuarial liabilities. We have used the projected unit credit cost method.

To determine the amortization payment on the unfunded actuarial accrued liability (UAAL), an amortization period and amortization method must be selected. We have used a 30-year open amortization of the UAAL (the maximum permitted by the GASB statements), with payments increasing at 3.5% year. The GASB statements allow for either an open or closed amortization period. In open amortization, the period is reset to the initial value every year and the UAAL is reamortized, while under a closed amortization, the remaining period decreases and the UAAL is eventually "paid off."

To be considered a funded plan, the "contribution in relation to the ARC" must equal the ARC. For example, if the ARC is \$2,730,000, and the employer pays benefits to retirees of \$1,221,000, then an additional contribution of the difference, or approximately \$1,509,000 will need to be added to an OPEB trust fund during the fiscal year ending June 30, 2011.

Pages 10 and 11 show a funding schedule using the 8.125% funding assumption and a 30-year closed amortization. These are an illustration of how assets and liabilities would increase if the Town or School District were to fund the "additional funding" amount shown on the schedule. Pages 12 and 13 are similar illustrations of how the pay-as-you-go liabilities and the ARC will change over time.

If the benefits are funded in the future, assets set aside to fund OPEB liabilities would have to be held in a trust or equivalent arrangement, through which assets are accumulated and

*1. below
of costs
not at all
paid
over lifetime
(person)
annual expense
a covered by retiree
before*

**SECTION 1: Introduction for Acton-Boxborough Regional School District and Town of Acton December 31, 2010
Measurement under GASB**

benefits are paid as they come due. Employer contributions to the trust will be irrevocable, trust assets will be dedicated to providing benefits to retirees and their spouses in accordance with the terms of the plan, and trust assets will be legally protected from creditors of the employer.

GASB guidelines prohibit the offset of OPEB obligations by the future value of Medicare Part D subsidies. Therefore, these calculations do not include an estimate for retiree prescription drug plan federal subsidies that the Employer may be eligible to receive for plan years beginning in 2006.

Employer decisions regarding plan design, cost sharing between the Employer and its retirees, actuarial cost method, amortization techniques, and integration with Medicare are just some of the decisions that affect the magnitude of OPEB obligations. We are available to assist you with any investigation of such options you may wish to undertake.

The Patient Protection and Affordable Care Act (PPACA) and the Health Care and Education Reconciliation Act (HCERA) of 2010 creates a temporary reinsurance program for eligible health care coverage for pre-Medicare retirees over age 55. The program will reimburse the plan sponsor for 80% of the retiree claims between \$15,000 and \$90,000. Due to the short nature of this program, the limited financing, and uncertainty of qualifying and receiving payment (the program will be on a first come first served basis until financing runs out), we have not reflected the value of this program in the valuation. Additional provisions of these Acts that may affect retiree health benefits in the future have not been reflected.

*2.5
\$2.5M pre-funded*

KEY VALUATION RESULTS

- The **unfunded actuarial accrued liability (UAAL)** as of December 31, 2010 is \$43,598,000 for the Acton-Boxborough Regional School District and \$57,331,000 for the Town of Acton. Going forward, net unfunded plan obligations will be expected to change due to normal plan operations, which consist of continuing accruals for active members, plus interest on the total actuarial accrued liability, less expected benefit payments and contributions. Future valuations will analyze the difference between actual and expected unfunded actuarial accrued liabilities.

- As of December 31, 2010 the ratio of assets to the AAL (the funded ratio) is 0.0%.

- The **Annual Required Contribution (ARC)** for fiscal year 2011 is \$3,408,000 for the Acton-Boxborough Regional School District and \$4,072,000 for the Town of Acton. The ARC is expected to remain relatively level as a percentage of payroll, as long as the ARC is fully funded each year. If the ARC is not fully funded, it may be expected to increase as a percentage of payroll over time.

*OPEB trust - 100% covered
MMA? What year could afford -
GFOA? and doesn't rate go up -
lower liability
→ Propy back*

**SECTION 1: Introduction for Acton-Boxborough Regional School District and Town of Acton December 31, 2010
Measurement under GASB**

ACCOUNTING REQUIREMENTS

The Governmental Accounting Standards Board (GASB) issued Statement Number 43 -- *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and Statement Number 45 -- *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Under these statements, all state and local governmental entities that provide other post employment benefits (OPEB) are required to report the cost of these benefits on their financial statements.

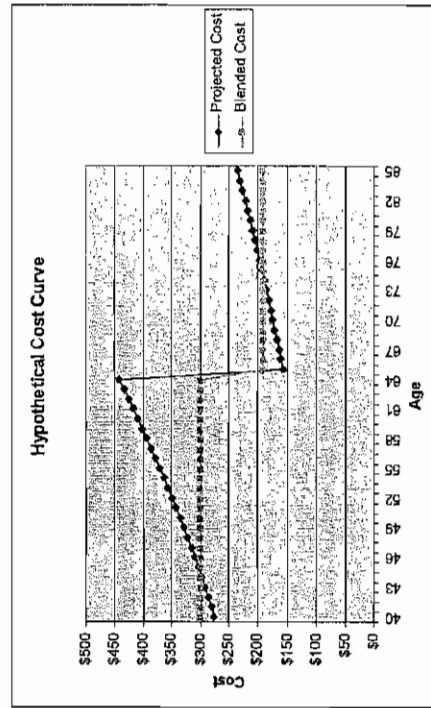
The statements cover postemployment benefits of health, prescription drug, dental, vision and life insurance coverage for retirees; long-term care coverage, life insurance and death benefits that are *not* offered as part of a pension plan; and long-term disability insurance for employees. These benefits, referred to as OPEB, are typically financed on a pay-as-you-go basis. The new standard introduces an accrual-basis accounting requirement; thereby recognizing the employer cost of postemployment benefits over an employee's career. The standards also introduce a consistent accounting requirement for both pension and non-pension benefits.

The total cost of providing postemployment benefits is projected, taking into account assumptions about demographics, turnover, mortality, disability, retirement, health care trends, and other actuarial assumptions. This amount is then discounted to determine the actuarial present value of the total projected benefits (APB). The actuarial accrued liability (AAL) is the portion of the present value of the total projected benefits allocated to years of employment prior to the measurement date. The unfunded actuarial accrued liability (UAAL) is the difference between the AAL and actuarial value of assets in the Plan.

Once the UAAL is determined, the Annual Required Contribution (ARC) is determined as the normal cost (the APB allocated to the current year of service) and the amortization of the UAAL. This ARC is compared to actual contributions made and any difference is reported as the net OPEB obligation (NOO). In addition, required supplementary information (RSI) must be reported, including historical information about the UAAL and the progress in funding the Plan.

The benefits valued in this report are limited to those described in Exhibit III of Section 4.

The following graph illustrates why a significant accounting obligation may exist even though the retiree contributes most or all of the blended premium cost of the plan. The average cost for retirees is likely to exceed the average cost for the whole group, leading to an implicit subsidy for these retirees. The accounting standard requires the employer to identify and account for this implicit subsidy as well as any explicit subsidies the employer may provide.

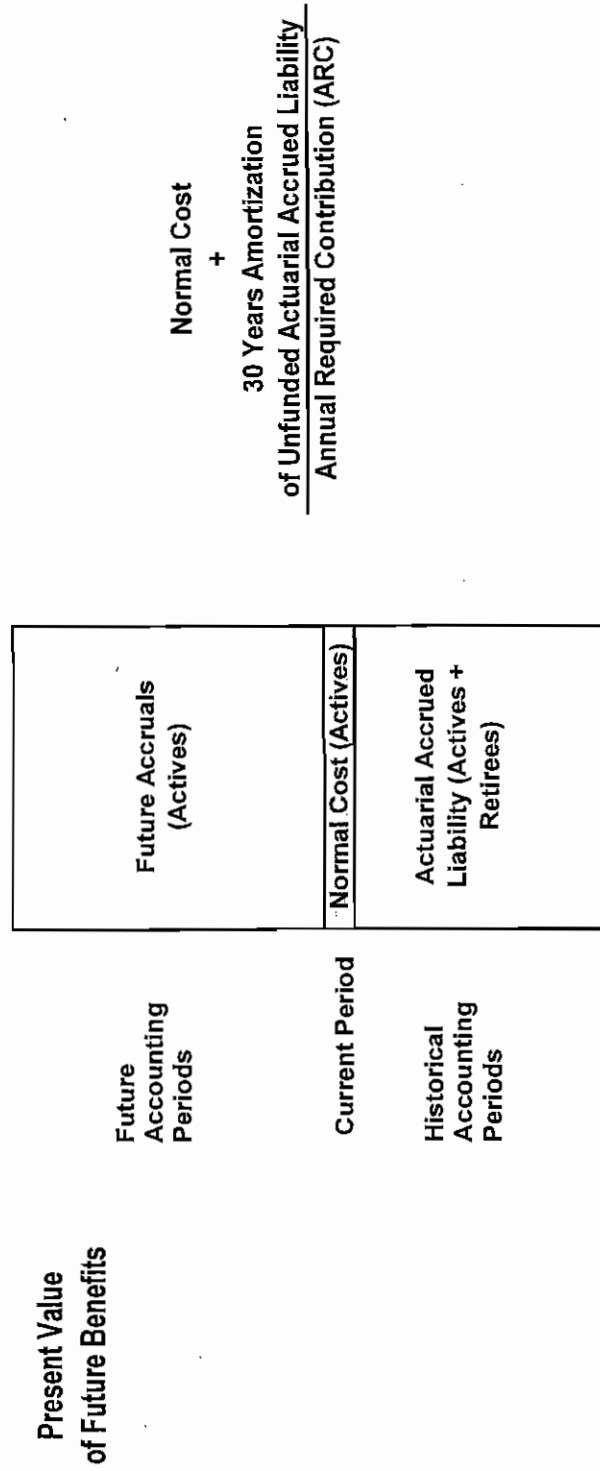


**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

This graph shows how the actuarial present value of the total projected benefits (APB) is broken down and allocated to various accounting periods.

The exact breakdown depends on the actuarial cost method and amortization methods selected by the employer.

GASB 43/45 Measurement



$$\text{Net OPEB Obligation} = \text{ARC}_1 + \text{ARC}_2 + \text{ARC}_3 + \dots - \text{Contribution}_1 - \text{Contribution}_2 - \text{Contribution}_3 - \dots$$

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Actuarial computations under GASB statements are for purposes of fulfilling certain welfare plan accounting requirements. The calculations shown in this report have been made on a basis consistent with our understanding of GASB. Determinations for purposes other than meeting the financial accounting requirements of GASB may differ significantly from the results reported here.

Calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of the valuation and on the pattern of sharing costs between the employer and plan members. The projection of benefits does not incorporate the potential effect of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Actuarial calculations reflect a long-term perspective, and the methods and assumptions use techniques designed to reduce short term volatility in accrued liabilities and the actuarial value of assets, if any.

The calculation of an accounting obligation does not, in and of itself, imply that there is any legal liability to provide the benefits valued, nor is there any implication that the Employer is required to implement a funding policy to satisfy the projected expense.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and the actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

SUMMARY OF VALUATION RESULTS – ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

The key results and significant assumptions for the current year are shown on a funded and pay-as-you-go basis.

	Funded (8.125% discount rate)	Pay-as-you-go (4.50% discount rate)
Actuarial Accrued Liability by Participant Category		
1. Current retirees, beneficiaries and dependents	\$11,721,942	\$16,667,580
2. Current active employees	<u>14,069,750</u>	<u>26,930,861</u>
3. Total as of December 31, 2010: (1) + (2)	\$25,791,692	\$43,598,441
4. Actuarial value of assets as of December 31, 2010	<u>0</u>	<u>0</u>
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) – (4)	\$25,791,692	\$43,598,441
Annual Required Contribution for Fiscal Year Ending June 30, 2011		
6. Normal Cost as of December 31, 2010	\$753,946	\$1,742,804
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	<u>1,510,068</u>	<u>1,664,937</u>
8. Total Annual Required Contribution (ARC): (6) + (7)	\$2,264,014	\$3,407,741
9. Total projected benefit payments	967,205	967,205

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

SUMMARY OF VALUATION RESULTS – TOWN OF ACTON

The key results and significant assumptions for the current year are shown on a funded and pay-as-you-go basis.

Actuarial Accrued Liability by Participant Category	Funded (8.125% discount rate)	Pay-as-you-go (4.50% discount rate)
1. Current retirees, beneficiaries and dependents	\$14,840,836	\$21,242,897
2. Current active employees	18,373,329	36,087,961
3. Total as of December 31, 2010: (1) + (2)	\$33,214,165	\$57,330,858
4. Actuarial value of assets as of December 31, 2010	0	0
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) – (4)	\$33,214,165	\$57,330,858
Annual Required Contribution for Fiscal Year Ending June 30, 2011		
6. Normal Cost as of December 31, 2010	\$785,645	\$1,882,253
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	1,944,644	2,189,351
8. Total Annual Required Contribution (ARC): (6) + (7)	\$2,730,289	\$4,071,604
9. Total projected benefit payments	1,220,984	1,220,984

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

DEPARTMENT RESULTS – TOWN OF ACTON

Actuarial Accrued Liability (AAL) and Annual Required Contribution - Funded (8.125% discount rate)

Actuarial Accrued Liability by Participant Category	Council on				Public		Septage	Sewerage	All		Total
	Aging	NESWC	Nursing	Schools	Schools				Other		
1. Current retirees, beneficiaries and dependents	\$66,945	\$87,944	\$45,954	\$8,070,077	\$0			\$0	\$6,569,916	\$14,840,836	
2. Current active employees	<u>140,054</u>	<u>51,022</u>	<u>256,378</u>	<u>8,829,513</u>	<u>114,623</u>			<u>53,218</u>	<u>8,928,521</u>	<u>18,373,329</u>	
3. Total as of December 31, 2010: (1) + (2)	\$206,999	\$138,966	\$302,332	\$16,899,590	\$114,623			\$53,218	\$15,498,437	\$33,214,165	
4. Actuarial value of assets as of December 31, 2010	0	0	0	0	0			0	0	0	0
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) – (4)	\$206,999	\$138,966	\$302,332	\$16,899,590	\$114,623			\$53,218	\$15,498,437	\$33,214,165	
Annual Required Contribution for Fiscal Year Ending June 30, 2011											
6. Normal Cost as of December 31, 2010	\$6,642	\$0	\$12,504	\$488,791	\$0			\$5,845	\$271,863	\$785,645	
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	<u>12,120</u>	<u>8,136</u>	<u>17,701</u>	<u>989,448</u>	<u>6,711</u>			<u>3,116</u>	<u>907,412</u>	<u>1,944,644</u>	
8. Total Annual Required Contribution (ARC): (6) + (7)	\$18,762	\$8,136	\$30,205	\$1,478,239	\$6,711			\$8,961	\$1,179,275	\$2,730,289	
9. Total projected benefit payments	5,643	14,552	6,148	690,580	1,488			38	502,534	1,220,984	

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

DEPARTMENT RESULTS -- TOWN OF ACTON

Actuarial Accrued Liability (AAL) and Annual Required Contribution -- Pay-As-You-Go (4.50% discount rate)

Actuarial Accrued Liability by Participant Category	Council on		NESWC	Nursing	Public		Septage	Sewerage	All		Total
	Aging	Other			Schools	Other			Other	Other	
1. Current retirees, beneficiaries and dependents	\$90,170		\$124,277	\$57,532	\$11,506,342	\$0	\$0	\$0	\$9,464,576	\$21,242,897	
2. Current active employees	<u>259,088</u>		<u>65,783</u>	<u>486,374</u>	<u>16,714,773</u>		<u>179,529</u>	<u>82,120</u>	<u>18,300,294</u>	<u>36,087,961</u>	
3. Total as of December 31, 2010: (1) + (2)	\$349,258		\$190,060	\$543,906	\$2,221,115		\$179,529	\$82,120	\$27,764,870	\$57,330,858	
4. Actuarial value of assets as of December 31, 2010	0		0	0	0		0	0	0	0	0
5. Unfunded actuarial accrued liability (UAAL) as of December 31, 2010: (3) - (4)	\$349,258		\$190,060	\$543,906	\$2,221,115		\$179,529	\$82,120	\$27,764,870	\$57,330,858	
Annual Required Contribution for Fiscal Year Ending June 30, 2011											
6. Normal Cost as of December 31, 2010	\$13,327		\$0	\$26,895	\$1,112,505		\$0	\$9,019	\$720,507	\$1,882,253	
7. 30-year increasing amortization (3.5% per year) of the UAAL as of December 31, 2010	<u>13,337</u>		<u>7,258</u>	<u>20,771</u>	<u>1,077,708</u>		<u>6,856</u>	<u>3,136</u>	<u>1,060,285</u>	<u>2,189,351</u>	
8. Total Annual Required Contribution (ARC): (6) + (7)	\$26,664		\$7,258	\$47,666	\$2,190,213		\$6,856	\$12,155	\$1,780,792	\$4,071,604	
9. Total projected benefit payments	5,643		14,552	6,148	690,580		1,488	38	502,534	1,220,984	

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

FUNDING SCHEDULE -- ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

30 Years Closed (8.125% discount rate, payments increasing at 3.5%)

(1) Fiscal Year Ended June 30	(2) Projected Benefit Payments	(3) Normal Cost	(4) Amortization Requirement of UAAL	(5) Total Funding (3) + (4)	(6) Additional Funding: (5) - (2)	(7) Assets at End of Year	(8) AAL at Mid-Year	(9) UAAL at Mid-Year: (8) - (7)
2011	\$967,205	\$753,946	\$1,510,068	\$2,264,014	\$1,296,809	\$1,402,175	\$27,656,681	\$26,254,506
2012	1,119,128	791,643	1,562,920	2,354,563	1,235,435	2,851,916	29,549,693	26,697,777
2013	1,296,016	831,225	1,617,622	2,448,847	1,152,831	4,330,133	31,448,050	27,117,917
2014	1,465,056	872,786	1,674,239	2,547,025	1,081,969	5,851,835	33,362,812	27,510,977
2015	1,640,747	916,425	1,732,837	2,649,262	1,008,515	7,417,753	35,290,367	27,872,614
2016	1,800,178	962,246	1,793,486	2,755,732	955,554	9,053,638	37,251,695	28,198,057
2017	1,974,128	1,010,358	1,856,258	2,866,616	892,488	10,754,249	39,236,319	28,482,070
2018	2,127,363	1,060,876	1,921,227	2,982,103	854,740	12,552,219	41,271,131	28,718,912
2019	2,244,466	1,113,920	1,988,470	3,102,390	857,924	14,499,717	43,402,008	28,902,291
2020	2,373,055	1,169,616	2,058,066	3,227,682	854,627	16,601,884	45,627,203	29,025,319
2021	2,506,722	1,228,097	2,130,098	3,358,195	851,473	18,871,442	47,951,900	29,080,458
2022	2,632,058	1,289,502	2,204,651	3,494,153	862,095	21,336,887	50,396,353	29,059,466
2023	2,763,661	1,353,977	2,281,814	3,635,791	872,130	24,013,500	52,966,836	28,953,336
2024	2,901,844	1,421,676	2,361,677	3,783,353	881,509	26,917,728	55,669,960	28,752,232
2025	3,046,936	1,492,760	2,444,336	3,937,096	890,160	30,067,279	58,512,691	28,445,412
2026	3,199,282	1,567,398	2,529,888	4,097,286	898,004	33,481,212	61,502,373	28,021,161
2027	3,359,247	1,645,768	2,618,434	4,264,202	904,955	37,180,043	64,646,742	27,466,699
2028	3,527,209	1,728,056	2,710,079	4,438,135	910,926	41,185,860	67,953,956	26,768,096
2029	3,703,569	1,814,459	2,804,932	4,619,391	915,822	45,522,444	71,432,615	25,910,171
2030	3,888,748	1,905,182	2,903,105	4,808,287	919,539	50,215,394	75,091,784	24,876,390
2031	4,083,185	2,000,441	3,004,714	5,005,155	921,970	55,292,275	78,941,025	23,648,750
2032	4,287,345	2,100,463	3,109,879	5,210,342	922,997	60,782,763	82,990,417	22,207,654
2033	4,501,712	2,205,486	3,218,725	5,424,211	922,499	66,718,815	87,250,594	20,531,779
2034	4,726,797	2,315,760	3,331,380	5,647,140	920,343	73,134,840	91,732,771	18,597,931
2035	4,963,137	2,431,548	3,447,978	5,879,526	916,389	80,067,891	96,448,778	16,380,887
2036	5,211,294	2,553,125	3,568,657	6,121,782	910,488	87,557,872	101,411,096	13,853,224
2037	5,471,859	2,680,781	3,693,560	6,374,341	902,482	95,647,758	106,632,894	10,985,136
2038	5,745,452	2,814,820	3,822,835	6,627,655	892,203	104,383,833	112,128,071	7,744,238
2039	6,032,724	2,955,561	3,956,634	6,912,195	879,471	113,815,947	117,911,294	4,095,347
2040	6,334,361	3,103,339	4,095,347	7,198,686	864,325	123,997,794	123,997,794	-

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

FUNDING SCHEDULE – TOWN OF ACTON

30 Years Closed (8.125% discount rate, payments increasing at 3.5%)

(1) Fiscal Year Ended June 30	(2) Projected Benefit Payments	(3) Normal Cost	(4) Amortization of UAAL	(5) Total Funding Requirement: (3) + (4)	(6) Additional Funding: (5) – (2)	(7) Assets at Mid-Year	(8) AAL at Mid-Year	(9) UAAL at Mid-Year: (8) – (7)
2011	\$1,220,984	\$785,645	\$1,944,644	\$2,730,289	\$1,509,305	\$1,631,936	\$35,442,106	\$33,810,170
2012	1,405,213	824,927	2,012,707	2,837,634	1,432,421	3,313,336	37,694,343	34,381,007
2013	1,642,751	866,173	2,083,152	2,949,325	1,306,574	4,995,278	39,917,333	34,922,055
2014	1,859,715	909,482	2,156,062	3,065,544	1,205,829	6,704,947	42,133,177	35,428,230
2015	2,032,450	954,956	2,231,524	3,186,480	1,154,030	8,497,519	44,391,457	35,893,938
2016	2,207,820	1,002,704	2,309,627	3,312,331	1,104,511	10,382,195	46,695,231	36,313,036
2017	2,420,807	1,052,839	2,390,464	3,443,303	1,022,496	12,331,322	49,010,103	36,678,781
2018	2,590,891	1,105,481	2,474,130	3,579,611	988,720	14,402,295	51,386,074	36,983,779
2019	2,725,590	1,160,755	2,560,725	3,721,480	995,890	16,649,288	53,869,215	37,219,927
2020	2,880,500	1,218,793	2,650,350	3,869,143	988,643	19,071,013	56,449,368	37,378,355
2021	3,040,104	1,279,733	2,743,112	4,022,845	982,741	21,683,122	59,132,478	37,449,356
2022	3,192,109	1,343,720	2,839,121	4,182,841	990,732	24,516,105	61,938,421	37,422,316
2023	3,351,715	1,410,906	2,938,490	4,349,396	997,681	27,586,781	64,872,418	37,285,637
2024	3,519,300	1,481,451	3,041,337	4,522,788	1,003,488	30,913,228	67,939,878	37,026,650
2025	3,695,265	1,555,524	3,147,784	4,703,308	1,008,043	34,514,874	71,146,398	36,631,524
2026	3,880,029	1,633,300	3,257,956	4,891,256	1,011,227	38,412,597	74,497,767	36,085,170
2027	4,074,030	1,714,965	3,371,984	5,086,949	1,012,919	42,628,839	77,999,972	35,371,133
2028	4,277,731	1,800,713	3,490,003	5,290,716	1,012,985	47,187,722	81,659,194	34,471,472
2029	4,491,618	1,890,749	3,612,153	5,502,902	1,011,284	52,115,175	85,481,814	33,366,639
2030	4,716,199	1,985,286	3,738,578	5,723,864	1,007,665	57,439,071	89,474,412	32,035,341
2031	4,952,009	2,084,550	3,869,428	5,953,978	1,001,969	63,189,375	93,643,768	30,454,393
2032	5,199,609	2,188,778	4,004,858	6,193,636	994,027	69,398,303	97,996,863	28,598,560
2033	5,459,590	2,298,217	4,145,028	6,443,245	983,655	76,100,492	102,540,874	26,440,382
2034	5,732,569	2,413,128	4,290,104	6,703,232	970,663	83,333,186	107,283,174	23,949,988
2035	6,019,198	2,533,784	4,440,258	6,974,042	954,844	91,136,432	112,231,328	21,094,896
2036	6,320,158	2,660,473	4,595,667	7,256,140	935,982	99,553,298	117,393,089	17,839,791
2037	6,636,165	2,793,497	4,756,515	7,550,012	913,847	108,630,101	122,776,393	14,146,292
2038	6,967,974	2,933,172	4,922,993	7,856,165	888,191	118,416,653	128,389,345	9,972,692
2039	7,316,372	3,079,831	5,095,298	8,175,129	858,757	128,966,537	134,240,219	5,273,682
2040	7,682,191	3,233,823	5,273,682	8,507,505	825,314	140,337,386	140,337,386	-

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

PROJECTION OF ARC – ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

30 Years Open (4.50% discount rate, payments increasing at 3.50%)

Fiscal Year Ended June 30	(1) Projected Benefit Payments	(2) Normal Cost	(3) Amortization of UAAL	(4) ARC	(5) Additional Funding (4) - (1)	(6) Assets at Mid-Year	(7) AAL at Mid-Year	(8) UAAL at Mid-Year (7) - (6)
2011	\$967,205	\$1,742,804	\$1,664,937	\$3,407,741	\$0	\$0	\$46,370,872	\$46,370,872
2012	1,119,128	1,829,944	1,770,811	3,600,755	-	-	49,200,364	49,200,364
2013	1,296,016	1,921,441	1,878,863	3,800,304	-	-	52,067,950	52,067,950
2014	1,465,056	2,017,513	1,988,371	4,005,884	-	-	54,988,325	54,988,325
2015	1,640,747	2,118,389	2,099,894	4,218,283	-	-	57,961,936	57,961,936
2016	1,800,178	2,224,308	2,213,450	4,437,758	-	-	61,013,439	61,013,439
2017	1,974,128	2,335,523	2,329,981	4,665,504	-	-	64,136,702	64,136,702
2018	2,127,363	2,452,299	2,449,252	4,901,551	-	-	67,362,412	67,362,412
2019	2,244,466	2,574,914	2,572,435	5,147,349	-	-	70,739,039	70,739,039
2020	2,373,055	2,703,660	2,701,382	5,405,042	-	-	74,267,778	74,267,778
2021	2,506,722	2,838,843	2,836,137	5,674,980	-	-	77,956,894	77,956,894
2022	2,632,058	2,980,785	2,977,017	5,957,802	-	-	81,829,374	81,829,374
2023	2,763,661	3,129,824	3,124,900	6,254,724	-	-	85,894,336	85,894,336
2024	2,901,844	3,286,315	3,280,132	6,566,447	-	-	90,161,353	90,161,353
2025	3,046,936	3,450,631	3,443,081	6,893,712	-	-	94,640,475	94,640,475
2026	3,199,282	3,623,163	3,614,130	7,237,293	-	-	99,342,252	99,342,252
2027	3,359,247	3,804,321	3,793,681	7,598,002	-	-	104,277,756	104,277,756
2028	3,527,209	3,994,537	3,982,158	7,976,695	-	-	109,458,613	109,458,613
2029	3,703,569	4,194,264	4,180,005	8,374,269	-	-	114,897,027	114,897,027
2030	3,888,748	4,403,977	4,387,687	8,791,664	-	-	120,605,808	120,605,808
2031	4,083,185	4,624,176	4,605,694	9,229,870	-	-	126,598,405	126,598,405
2032	4,287,345	4,855,385	4,834,539	9,689,924	-	-	132,888,935	132,888,935
2033	4,501,712	5,098,154	5,074,762	10,172,916	-	-	139,492,219	139,492,219
2034	4,726,797	5,353,062	5,326,928	10,679,990	-	-	146,423,816	146,423,816
2035	4,963,137	5,620,715	5,591,632	11,212,347	-	-	153,700,057	153,700,057
2036	5,211,294	5,901,751	5,869,497	11,771,248	-	-	161,338,087	161,338,087
2037	5,471,859	6,196,839	6,161,178	12,358,017	-	-	169,355,905	169,355,905
2038	5,745,452	6,506,681	6,467,362	12,974,043	-	-	177,772,405	177,772,405
2039	6,032,724	6,832,015	6,788,771	13,620,786	-	-	186,607,422	186,607,422
2040	6,334,361	7,173,616	7,126,163	14,299,779	-	-	195,881,777	195,881,777

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

PROJECTION OF ARC – TOWN OF ACTON

30 Years Open (4.50% discount rate, payments increasing at 3.50%)

Fiscal Year Ended June 30	(1) Projected Benefit Payments	(2) Normal Cost	(3) Amortization of UAAL	(4) ARC	(5) Additional Funding (4) - (1)	(6) Assets at Mid-Year	(7) AAL at Mid-Year	(8) UAAL at Mid-Year (7) - (6)
2011	\$1,220,984	\$1,882,253	\$2,189,351	\$4,071,604	\$0	\$0	\$60,601,773	\$60,601,773
2012	1,405,213	1,976,366	2,314,260	4,290,626	-	-	63,925,707	63,925,707
2013	1,642,751	2,075,184	2,441,194	4,516,378	-	-	67,254,256	67,254,256
2014	1,859,715	2,178,943	2,568,305	4,747,248	-	-	70,614,291	70,614,291
2015	2,032,450	2,287,890	2,696,618	4,984,508	-	-	74,058,869	74,058,869
2016	2,207,820	2,402,285	2,828,160	5,230,445	-	-	77,594,734	77,594,734
2017	2,420,807	2,522,399	2,963,187	5,485,586	-	-	81,192,661	81,192,661
2018	2,590,891	2,648,519	3,100,585	5,749,104	-	-	84,906,552	84,906,552
2019	2,725,590	2,780,945	3,242,411	6,023,356	-	-	88,785,193	88,785,193
2020	2,880,500	2,919,992	3,390,528	6,310,520	-	-	92,821,796	92,821,796
2021	3,040,104	3,065,992	3,544,678	6,610,670	-	-	97,025,830	97,025,830
2022	3,192,109	3,219,292	3,705,222	6,924,514	-	-	101,420,399	101,420,399
2023	3,351,715	3,380,257	3,873,042	7,253,299	-	-	106,014,143	106,014,143
2024	3,519,300	3,549,270	4,048,467	7,597,737	-	-	110,816,098	110,816,098
2025	3,695,265	3,726,734	4,231,844	7,958,578	-	-	115,835,708	115,835,708
2026	3,880,029	3,913,071	4,423,533	8,336,604	-	-	121,082,844	121,082,844
2027	4,074,030	4,108,725	4,623,911	8,732,636	-	-	126,567,828	126,567,828
2028	4,277,731	4,314,161	4,833,371	9,147,532	-	-	132,301,450	132,301,450
2029	4,491,618	4,529,869	5,052,327	9,582,196	-	-	138,294,988	138,294,988
2030	4,716,199	4,756,362	5,281,208	10,037,570	-	-	144,560,233	144,560,233
2031	4,952,009	4,994,180	5,520,465	10,514,645	-	-	151,109,512	151,109,512
2032	5,199,609	5,243,889	5,770,569	11,014,458	-	-	157,955,713	157,955,713
2033	5,459,590	5,506,083	6,032,012	11,538,095	-	-	165,112,305	165,112,305
2034	5,732,569	5,781,387	6,305,308	12,086,695	-	-	172,593,374	172,593,374
2035	6,019,198	6,070,456	6,590,995	12,661,451	-	-	180,413,640	180,413,640
2036	6,320,158	6,373,979	6,889,635	13,263,614	-	-	188,588,497	188,588,497
2037	6,636,165	6,692,678	7,201,816	13,894,494	-	-	197,134,035	197,134,035
2038	6,967,974	7,027,312	7,528,153	14,555,465	-	-	206,067,075	206,067,075
2039	7,316,372	7,378,678	7,869,288	15,247,966	-	-	215,405,203	215,405,203
2040	7,682,191	7,747,612	8,225,893	15,973,505	-	-	225,166,802	225,166,802

Note: Assumes payment in the middle of the fiscal year.

**SECTION 2: Valuation Results for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

October 18, 2011


ACTUARIAL CERTIFICATION

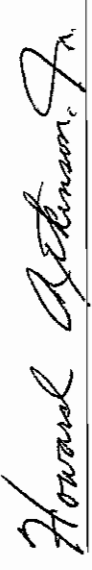
This is to certify that The Segal Company has conducted an actuarial valuation of certain benefit obligations of the Acton-Boxborough Regional School District and the Town of Acton other postemployment benefit programs as of December 31, 2010, in accordance with generally accepted actuarial principles and practices. The actuarial calculations presented in this report have been made on a basis consistent with our understanding of GASB Statements Number 43 and 45 for the determination of the liability for postemployment benefits other than pensions.

The actuarial valuation is based on the plan of benefits verified by the School District and the Town and on participant, premium and expense data provided by the School District and the Town or from vendors employed by the School District or the Town.

The actuarial computations made are for purposes of fulfilling plan accounting requirements. Determinations for purposes other than meeting financial accounting requirements may be significantly different from the results reported here. Accordingly, additional determinations may be needed for other purposes, such as judging benefit security at termination or adequacy of funding an ongoing plan.

To the best of our knowledge, this report is complete and accurate and in our opinion presents the information necessary to comply with GASB Statements Number 43 and 45 with respect to the benefit obligations addressed. The signing actuaries are members of the Society of Actuaries, the American Academy of Actuaries, and other professional actuarial organizations and collectively meet their "General Qualification Standards for Statements of Actuarial Opinion" to render the actuarial opinion contained herein.


Kathleen A. Riley, FSA, MAAA, EA
Senior Vice President and Actuary


Howard Atkinson, Jr., ASA, MAAA, FCA
Vice President and Health Actuary

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

CHART 1

Required Supplementary Information – Schedule of Employer Contributions

Acton-Boxborough Regional School District

Fiscal Year Ended June 30,	Annual OPEB Cost	Actual Contributions	Percentage Contributed
2009	\$3,167,861	\$702,922	22.2%
2010	3,352,547	760,325	22.7%
2011	3,442,190	967,205	28.1%
2012	3,652,064	1,119,128	30.6%

Note: 2012 information assumes there will be no plan changes that need to be reflected

Town of Acton

Fiscal Year Ended June 30,	Annual OPEB Cost	Actual Contributions	Percentage Contributed
2009	\$3,983,119	\$1,171,938	29.4%
2010	4,206,766	1,362,355	32.4%
2011	4,110,130	1,220,984	29.7%
2012	4,348,833	1,405,213	32.3%

Note: 2012 information assumes there will be no plan changes that need to be reflected

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

This schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

CHART 2

Required Supplementary Information – Schedule of Funding Progress

Acton-Boxborough Regional School District

Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a) / (b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b) - (a) / (c)]
12/31/2007	\$0	\$35,757,233	\$35,757,233	0%	N/A	N/A
12/31/2010	\$0	43,598,441	43,598,441	0%	N/A	N/A

Note: Enter covered payroll for fiscal 2011

Town of Acton

Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a) / (b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b) - (a) / (c)]
12/31/2007	\$0	\$48,495,069	\$48,495,069	0%	\$10,500,000	461.9%
12/31/2010	\$0	57,330,858	57,330,858	0%	N/A	N/A

Note: Enter covered payroll for fiscal 2011

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

CHART 3

Required Supplementary Information – Net OPEB Obligation (NOO)

Acton-Boxborough Regional School District						
Fiscal Year Ended June 30,	Annual Required Contribution (a)	Interest on Existing NOO (b)	ARC Adjustment (c)	Annual OPEB Cost (a) + (b) + (c) (d)	Actual Contribution Amount (e)	Net Increase in NOO (d) - (e) (f)
2009	\$3,167,861	\$0	\$0	\$3,167,861	\$702,922	\$2,464,939
2010	3,352,547	0	0	3,352,547	760,325	2,592,222
2011	3,407,741	227,572	(193,123)	3,442,190	967,205	2,474,985
2012	3,600,755	338,947	(287,638)	3,652,064	1,119,128	2,532,936
						NOO as of Following Date (g)
						\$2,464,939
						5,057,161
						7,532,146
						10,065,082
Town of Acton						
Fiscal Year Ended June 30,	Annual Required Contribution (a)	Interest on Existing NOO (b)	ARC Adjustment (c)	Annual OPEB Cost (a) + (b) + (c) (d)	Actual Contribution Amount (e)	Net Increase in NOO (d) - (e) (f)
2009	\$3,983,119	\$0	\$0	\$3,983,119	\$1,171,938	\$2,811,181
2010	4,206,766	0	0	4,206,766	1,362,355	2,844,411
2011	4,071,604	254,502	(215,976)	4,110,130	1,220,984	2,889,146
2012	4,290,626	384,513	(326,306)	4,348,833	1,405,213	2,943,620
						NOO as of Following Date (g)
						\$2,811,181
						5,655,592
						8,544,738
						11,488,358

SECTION 3: Valuation Details for the Acton-Boxborough Regional School District and the Town of Acton December 31, 2010 Measurement under GASB

CHART 4

Required Supplementary Information

Valuation date	December 31, 2010
Actuarial cost method	Projected Unit Credit
Amortization method	Payments increasing at 3.5%
Remaining amortization period	30 years open
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	4.5%
Inflation rate	3.5%
Medical/drug cost trend rate	10.0% decreasing by 0.75% for 6 years and by 0.5% for 1 year to an ultimate level of 5.0% per year.
Part B premium	6.0%
Plan membership:	
Acton-Boxborough Regional School District:	
Current retirees, beneficiaries, and dependents	237
Current active members	<u>346</u>
Total	583
Town of Acton:	
Current retirees, beneficiaries, and dependents	272
Current active members	<u>382</u>
Total	654

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

This exhibit summarizes the participant data used for the current and prior valuations.

The December 31, 2010 valuation was based on census data as of January 1, 2011. The December 31, 2008 valuation was based on the census data as of January 1, 2008.

**EXHIBIT I
Summary of Participant Data**

	January 1, 2008		January 1, 2011	
	Acton-Boxborough Regional School District	Town of Acton	Acton-Boxborough Regional School District	Town of Acton
Active employees covered for medical benefits				
Number of employees				
Male	103	139	106	137
Female	246	256	240	245
Total	349	395	346	382
Average age	46.9	45.1	47.5	46.3
Average service	10.1	10.0	10.6	11.7
Retired employees, spouses and beneficiaries covered for medical benefits				
Number of individuals	196	249	237	272
Average age	71.2	68.4	71.8	70.3
Retired employees with life insurance coverage				
Number of individuals	112	60	116	83
Average age	--	--	71.5	71.0

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

EXHIBIT II

Actuarial Assumptions and Actuarial Cost Method

Data:	Detailed census data, premium rates, and summary plan descriptions for postemployment welfare benefits were provided by the Acton-Boxborough Regional School District and Town of Acton.
Actuarial Cost Method:	Projected Unit Credit
Per Capita Cost Development:	Per capita costs were based on the fully-insured premium rates effective July 1, 2010. Premiums were combined by taking a weighted average based on the number of participants in each plan, and were then trended to the midpoint of the valuation year at assumed trend rates. For plans that are not community rated, actuarial factors were applied to the weighted premium to estimate individual retiree and spouse costs by age and by gender.
Measurement Date:	December 31, 2010
Discount Rate:	4.50% pay-as-you-go and 8.125% funded
Mortality Rates:	
<i>Pre-Retirement</i>	RP-2000 Employee Mortality Table projected 10 years with Scale AA (gender distinct)
<i>Healthy</i>	RP-2000 Healthy Annuitant Mortality Table projected 10 years with Scale AA (gender distinct)
<i>Disabled (Non-Teachers)</i>	RP-2000 Healthy Annuitant Mortality Table set forward 2 years
<i>Disabled (Teachers)</i>	RP-2000 Healthy Annuitant Mortality Table set forward 3 years for males (previously, mortality rates for healthy non-teachers were not projected 10 years)

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Termination Rates before Retirement:				Groups 1 and 2 (excluding Teachers) - Rate per year (%)			
				Mortality		Disability	
Age	Male	Female					
20	0.03	0.02				0.02	
25	0.03	0.02				0.02	
30	0.04	0.02				0.03	
35	0.07	0.04				0.06	
40	0.10	0.06				0.10	
45	0.13	0.10				0.15	
50	0.18	0.14				0.19	
55	0.25	0.23				0.24	
60	0.42	0.37				0.28	
<i>Note: 55% of the rates shown represent accidental disability and death.</i>							
				Group 4 – Rate per year (%)			
				Mortality		Disability	
Age	Male	Female					
20	0.03	0.02				0.20	
25	0.03	0.02				0.20	
30	0.04	0.02				0.30	
35	0.07	0.04				0.30	
40	0.10	0.06				0.30	
45	0.13	0.10				1.00	
50	0.18	0.14				1.25	
55	0.25	0.23				1.20	
60	0.42	0.37				0.85	
<i>Note: 90% of the rates shown represent accidental disability and death.</i>							

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Age	Teachers - Rate per year (%)		Disability
	Mortality		
	Male	Female	
20	0.03	0.02	0.00
25	0.03	0.02	0.01
30	0.04	0.02	0.01
35	0.07	0.04	0.01
40	0.10	0.06	0.01
45	0.13	0.10	0.03
50	0.18	0.14	0.05
55	0.25	0.23	0.08
60	0.42	0.37	0.10

*Notes: 35% of the disability rates shown represent accidental disability.
55% of the death rates shown represent accidental death.*

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Withdrawal Rates:

Years of Service	Rate per year (%)	
	Groups 1 and 2 (excluding Teachers)	Years of Service
0	15.0	0 – 10
1	12.0	11+
2	10.0	
3	9.0	
4	8.0	
5	7.6	
6	7.5	
7	6.7	
8	6.3	
9	5.9	
10	5.4	
11	5.0	
12	4.6	
13	4.1	
14	3.7	
15	3.3	
16 – 20	2.0	
21 – 29	1.0	
30+	0.0	
		Group 4
		1.5
		0.0

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Teachers – Withdrawal Rate (%)						
Age	0 – 4 Years of Service		5 – 9 Years of Service		10+ Years of Service	
	Male	Female	Male	Female	Male	Female
20	12.0	10.0	4.5	9.0	1.0	5.0
30	11.4	12.0	4.5	9.0	1.0	5.0
40	9.7	11.0	5.4	6.5	1.7	2.9
50	10.0	8.2	4.8	4.2	2.2	2.1

Previously:

Teachers – Rate (%)						
Age	0 – 4 Years of Service		5 – 9 Years of Service		10+ Years of Service	
	Male	Female	Male	Female	Male	Female
20	9.0	6.0	4.0	9.0	1.0	4.0
30	10.8	11.6	4.3	9.0	1.0	4.0
40	9.3	11.4	4.9	7.0	1.5	3.1
50	5.9	6.8	4.2	4.5	1.9	1.9

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Retirement Rates:

Age	Rate per year (%)				
	Groups 1 and 2 (excluding Teachers)		Previously Groups 1 and 2 (excluding Teachers)		Group 4
	Male	Female	Male	Female	
45 – 49	--	--	--	--	1.0
50 – 54	--	--	1.0	1.5	2.0
55 – 59	2.0	5.5	2.0	5.5	15.0
60 – 61	12.0	5.0	12.0	5.0	20.0
62 – 64	30.0	15.0	30.0	15.0	25.0
65 – 68	40.0	15.0	40.0	15.0	100.0
69	50.0	20.0	50.0	20.0	--
70	100.0	100.0	100.0	100.0	--

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Age	Teachers - Rate per year (%)					
	Years of Service					
	Less than 20		20 -- 29		30 or more	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
50 -- 53	0.0	0.0	1.0	1.5	2.0	2.0
54	0.0	0.0	1.0	1.5	2.0	2.0
55	3.0	2.0	3.0	3.0	6.0	6.0
56	8.0	2.0	5.0	3.0	20.0	15.0
57	15.0	8.0	8.0	7.0	35.0	30.0
58	15.0	10.0	10.0	7.0	50.0	35.0
59	20.0	15.0	20.0	11.0	50.0	35.0
60	15.0	20.0	20.0	16.0	50.0	35.0
61	30.0	20.0	25.0	20.0	50.0	35.0
62	20.0	25.0	30.0	30.0	40.0	35.0
63	30.0	24.0	30.0	30.0	40.0	40.0
64	40.0	20.0	30.0	30.0	50.0	30.0
65	40.0	30.0	40.0	30.0	50.0	35.0
66	40.0	30.0	30.0	30.0	50.0	35.0
67	40.0	30.0	30.0	30.0	50.0	35.0
68	40.0	30.0	30.0	30.0	50.0	30.0
69	40.0	30.0	30.0	30.0	50.0	30.0
70	100.0	100.0	100.0	100.0	100.0	100.0

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Previously:

Age	Teachers - Rate (%)					
	Years of Service					
	Less than 20	20 – 29		30 or more		
		Male	Female	Male	Female	
50 – 53	--	1.0	1.0	1.0	1.0	1.0
54	--	2.0	1.0	3.5	3.5	3.5
55	2.0	3.0	4.0	6.0	6.0	6.0
56	4.0	3.0	4.0	18.0	18.0	18.0
57	7.0	5.0	5.0	30.0	30.0	30.0
58	8.0	7.0	7.0	40.0	40.0	40.0
59	9.0	10.0	11.0	40.0	40.0	40.0
60	12.0	20.0	16.0	35.0	35.0	35.0
61	15.0	30.0	20.0	35.0	35.0	35.0
62	18.0	35.0	25.0	40.0	40.0	40.0
63	15.0	35.0	25.0	35.0	25.0	25.0
64	25.0	30.0	30.0	30.0	30.0	30.0
65	40.0	50.0	40.0	50.0	40.0	40.0
66	40.0	30.0	30.0	30.0	30.0	30.0
67	40.0	30.0	25.0	30.0	25.0	25.0
68	40.0	30.0	35.0	30.0	35.0	35.0
69	40.0	40.0	35.0	40.0	35.0	35.0
70	100.0	100.0	100.0	100.0	100.0	100.0

Dependents:

Demographic data was available for spouses of current retirees. For future retirees, husbands were assumed to be three years older than their wives and 65% were assumed to have an eligible spouse who also opts for health coverage at that time.

SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB

Per Capita Health Costs:

Calendar year 2011 medical and prescription drug claims costs are shown in the table below for retirees and for spouses at selected ages. These costs are net of deductibles and other benefit plan cost sharing provisions.

Age	Non-Medicare Plans				Medicare Supplement			
	Retiree		Spouse		Retiree		Spouse	
	Male	Female	Male	Female	Male	Female	Male	Female
45	\$7,961	\$9,987	\$4,938	\$7,455	N/A	N/A	N/A	N/A
50	9,449	10,762	6,600	8,642	N/A	N/A	N/A	N/A
55	11,221	11,585	8,831	10,003	N/A	N/A	N/A	N/A
60	13,326	12,488	11,823	11,601	N/A	N/A	N/A	N/A
65	15,827	13,453	15,827	13,453	\$4,785	\$4,067	\$4,785	\$4,067
70	18,343	14,498	18,343	14,498	5,546	4,383	5,546	4,383
75	19,768	15,605	19,768	15,605	5,976	4,718	5,976	4,718
80	21,287	16,824	21,287	16,824	6,436	5,086	6,436	5,086

Medicare Advantage: \$2,966

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Health Care Cost Trend Rates:

Health care trend measures the anticipated overall rate at which health plan costs are expected to increase in future years. The rates shown below are "net" and are applied to the net per capita costs shown above. The trend shown for a particular plan year is the rate that must be applied to that year's cost to yield the next year's projected cost.

Year Ending December 31	Medical/Drug	Medicare Part B Premium
2011	10.00%	6.0%
2012	9.25%	6.0%
2013	8.50%	6.0%
2014	7.75%	6.0%
2015	7.00%	6.0%
2016	6.25%	6.0%
2017	5.50%	6.0%
2018 & later	5.00%	6.0%

Retiree Contribution Increase Rate: Retiree contributions are expected to increase with medical trend.

Participation and Coverage Election: 100% of active employees with coverage are assumed to elect retiree coverage.

100% of retirees over age 65 are assumed to remain in their current medical plan for life.

For future retirees hired prior to 1986 and current retirees under age 65, 75% are assumed to be eligible for Medicare and enroll in a Medicare Supplement Plan upon reaching age 65, 10% are assumed to be eligible for and enroll in a Medicare Advantage Plan and 15% are assumed to be ineligible for Medicare and remain enrolled in a non-Medicare plan. (Previously, 85.5% are assumed to be eligible for Medicare and are assumed to enroll in a Medicare Supplement plan upon reaching age 65, 9.5% in a Medicare Advantage Plan, and 5% are assumed to be ineligible for Medicare and remain enrolled in a non-Medicare plan.)

For future retirees hired in 1986 or later, 85% are assumed to enroll in a Medicare Supplement plan upon reaching age 65 and 15% are assumed to enroll in a Medicare

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Advantage plan. (Previously, 90% in Medicare Supplement and 10% in Medicare Advantage plan.)

100% of current and future retirees with medical coverage are assumed to have life insurance coverage.

Plan Design:

Development of plan liabilities was based on the substantive plan of benefits in effect as described in Exhibit III.

Administrative Expenses:

Administrative expenses for self-insured plans were based on current vendor contractual rates and fees. Administrative expenses for insured plans were assumed to be included in the fully insured premium rates.

Annual Maximum Benefits:

No increase in the annual maximum benefit levels was assumed.

Lifetime Maximum Benefits:

No information was available regarding accumulations toward lifetime maximum benefits and no such accumulations were assumed.

Missing Participant Data:

A missing census item for a given participant was assumed to equal the average value of that item over all other participants of the same status for whom the item is known.

Health Care Reform Assumption:

The Patient Protection and Affordable Care Act (PPACA) and the Health Care and Education Reconciliation Act (HCERA) of 2010 creates a temporary reinsurance program for eligible health care coverage for pre-Medicare retirees over age 55. The program will reimburse the plan sponsor for 80% of the retiree claims between \$15,000 and \$90,000. Due to the short nature of this program, the limited financing, and uncertainty of qualifying and receiving payment (the program will be on a first come first served basis until financing runs out), we have not reflected the value of this program in the valuation. Additional provisions of these Acts that may affect retiree health benefits in the future have not been reflected.

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

**EXHIBIT III
Summary of Plan**

This exhibit summarizes the major benefit provisions as included in the valuation. To the best of our knowledge, the summary represents the substantive plans as of the measurement date. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions.

Eligibility: Retired and receiving a pension from the Middlesex County Retirement System or the Massachusetts Teachers Retirement System.

Group 1 (including Teachers):

- > Retirees with at least 10 years of creditable service are eligible at age 55;
- > Retirees with at least 20 years of creditable service are eligible at any age.

Group 4:

- > Retirees with at least 10 years of creditable service are eligible at age 45;
- > Retirees with at least 20 years of creditable service are eligible at any age.

Disability: Accidental (job-related) Disability has no age or service requirement. Ordinary (non-job related) Disability has no age requirement but requires 10 years of creditable service.

Pre-Retirement Death: Surviving spouses of members who die in active service on Accidental (job-related) Death are eligible at any age. Surviving spouses of members who die in active service on Ordinary (non-job related) Death are eligible after two years of service.

Post-Retirement Death: Surviving spouse is eligible.

Benefit Types:

Medical and prescription drug benefits are provided to all eligible retirees through a variety of plans offered by Blue Cross Blue Shield of Massachusetts. The Acton-Boxborough Regional School District and the Town of Acton also pays 50% of the retiree life insurance premium. (Dental coverage is offered but it is 100% retiree paid and therefore has no impact on this valuation.)

Duration of Coverage: Lifetime.

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Dependent Benefits:

Medical and prescription drugs.

Dependent Coverage:

Benefits are payable to a spouse for their lifetime, regardless of when the retiree dies.

MGL Chapter 32B, Section 18:

Adopted.

Retiree Life:

\$5,000

**SECTION 4: Supporting Information for the Acton-Boxborough Regional School District and the Town of Acton
December 31, 2010 Measurement under GASB**

Retiree Contributions:

Premium rates and retiree contributions as of July 1, 2011 are summarized below:

	Subscribers			Retirees 65 and over	Monthly Premium (eff. 7/1/2011)	Town cost	Retiree cost
	Active	Retiree	Total				
<u>Non-Medicare Plans</u>							
BCBS Blue Care Elect PPO	16	12	28	2	\$1,212.12	\$606.06	\$606.06
	34	9	43	0	\$2,738.32	\$1,369.16	\$1,369.16
BCBS Master Health Plus	8	8	16	5	\$1,049.36	\$524.68	\$524.68
	20	4	24	2	\$2,399.80	\$1,199.90	\$1,199.90
BCBS Network Blue HMO	113	32	145	7	\$625.04	\$312.52	\$312.52
	219	21	240	4	\$1,449.76	\$724.88	\$724.88
HP HealthCare	78	11	89	0	\$634.92	\$317.46	\$317.46
	240	11	251	1	\$1,479.92	\$739.96	\$739.96
<u>Non-Medicare Total</u>	728	108	836	21			
<u>Medicare Supplement Plans</u>							
Medex	N/A	182	182		\$425.39	\$212.70	\$212.69
<u>Medicare Total</u>		182	182				
<u>Medicare Advantage Plans</u>							
HP First Seniority Freedom	N/A	6	6		\$504.18	\$276.00	\$228.18
Tufts Preferred	N/A	33	33		\$454.35	\$242.00	\$212.35
<u>Medicare Advantage Total</u>		39	39				
<u>Retiree Total**</u>		329					

* 21 of 242 over-65 retirees are in a non-Medicare plan
** In addition, there are 180 spouses of retirees covered under an individual or family policy.

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- 2

**Acton-Boxborough Regional School District
and Town of Acton**

*Actuarial Valuation and Review of Other Postemployment
Benefits (OPEB) as of December 31, 2010
In Accordance with GASB Statements Number 43 and 45*

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OPEB Q&A's

Q. I think I pay close attention to the financial matters in town; but I have never heard of OPEB. What is it? What does it stand for?

A. It stands for Other Post Employment Benefits (OPEB). It refers to all benefits, other than pensions, that retirees receive. In Massachusetts, it largely consists of retiree health insurance.

Q. Why am I hearing about this now?

A. This increased focus on future retirees health insurance obligations is a result of requirements issued by the Governmental Accounting and Standards Board (GASB) in June 2004. Referred to as GASB 45, it requires government entities to report their annual obligations. GASB 45 requires that technical information be outlined in a report every two years, but does not set policies for governments to address these unfunded liabilities. Fiscal year 2009 was the first year that all 351 Massachusetts communities were required to disclose OPEB liabilities.

R. Is this some sort of liability that Acton has mismanaged, like overspending a budget?

A. No, this obligation is not like overspending a budget, paying over due bills, or misappropriated grants funds. This is a technically driven liability for retiree health insurance based on a number of complex factors.

Q. Aren't we taking care of this expense now? Why should change the way we are paying for it?

A. Most municipalities, some by choice, and some by necessity, have successfully met their commitments to pay for their portion of employee health insurance every year—it's in the annual budget. This is called a "pay-as-you-go" system. However, due to the design of plans available to retirees, the amount of retirees, the explosion of health insurance costs, this liability is growing at a rate that will begin to put pressure on our ability to pay for this as we go.

Q. I know we are still in the midst of a recession. I know that money is tight. What will happen if we start putting money towards this?

A. Just like in the average household, putting money aside for a long term issue, like paying for a new roof, or a college education, is difficult when other more short-term needs clamor for those same dollars. Shifting dollars away to address this issue will require a greater emphasis on this long term liability over the short term needs of both the town and regional school district.

Q. It sounds like this liability is pretty far off—can't we just wait until we come out of this recession?

A. We can do that. However, every year that we don't start putting money aside for this liability defers this obligation and increases the money we will owe. For instance, every time we defer, municipalities lose the income that would have earned on the money, which just adds to the obligation.

Q. Are we the only municipality that is worried about this?

A. The Massachusetts Taxpayers Foundation, in February, 2011, noted that of 50 communities that they surveyed, that only the Town of Arlington had designated a special OPEB trust. More recently, Acton's Finance Committee noted that sixteen (16) municipalities had created OPEB funds. So only a handful of municipalities have been able to start.

Q. Since this liability is so far off, where does the money go into? Who is in charge of it?

A. In order to get credit for addressing the liability, GASB requires that contributions be "irrevocable" and placed in a specially designed trust that is protected from creditors. It would be managed by the Town's treasurer; and the Treasurer for the Regional School system.

Q. If this situation is so dire, are there any options on the potential expenditure liability side that can affect this liability?

A. While most of the talk so far has been on the whether to put some funds aside for this liability, most credible independent commentators that the severity of the issue is so large that reforms will most likely have to occur on the authorization end as well—that will affect our current employees, our most recent retirees, and perhaps, our long term retirees. The Massachusetts Taxpayers Foundation has recommended a whole series of potential reforms: plan design changes, capping municipal contributions to retiree health insurance on a dollar amount, tying level and cost of retiree health insurance to years of service, raising retiree health insurance eligibility.

Q. Does this retiree health insurance liability for our employees include all Acton employees, whether they work for the Town or schools? What about the Regional School system employees?

A. It would have to include the retiree health insurance for the eligible retirees for the Town of Acton, which would include retirees from the School Department. However, the Acton-Boxborough Regional School system is a separate legal entity and has its own retirees, and would therefore need to create its own separate OPEB trust.

Q. Sounds serious. What are the first steps that we can take?

A. The most commonly repeated phrase seems to be "In order to address this properly, there are two things not to do: do nothing, or to suddenly put a huge amount of money away." First thing that needs to happen is to actually vote to set up the irrevocable trusts for the Town and Acton/Boxborough Regional School District. Once established, the town leaders will work with the various boards to propose an amount for the FY13 budget, which will begin on July 1, 2012.

Q. Is there anything I can read on this subject?

A. The Actual OPEB report as of December 31, 2010, prepared by the Segal Group, is available on line. OPEB reports also been published by the Town's Finance Committee. The Massachusetts Taxpayers Foundation report, published in February, 2011, entitled "Retiree Health Care: the Brink That Broke Municipalities' Backs" is available online. For a national perspective, the United States Accountability Office published a report in November, 2009 (GAO-10-61) entitled "State And Local Government Retiree Health Benefits: Liabilities Are Largely Unfunded, But Some Governments Are Taking Action".

Acton-Boxborough Regional School District

Other Post Employment Benefits (OPEB)
February 2, 2012

What Is OPEB?

Other **P**ost-**E**mployment **B**enefits

- OPEB refers to all benefits, other than pensions, that retirees receive. In Massachusetts, OPEB largely consists of retiree health insurance payments.
- An OPEB Trust would be used to cover the retiree health care costs for which the fund was created.
- The Acton-Boxborough Regional School system is a separate legal entity and has its own retirees, and would therefore need to create its own OPEB trust.

Recent Accounting Requirement Change

Why are we hearing about OPEB now?

- Result of requirements issued by Governmental Accounting and Standards Board (GASB) in June, 2004
- Requires that government entities report their accrued but unfunded obligations

2/2/2012

OPEB for ABRSD

3

Reporting of OPEB

- GASB 45 requires that technical information be reported every two years
- FY'09 was the first year that all 351 Massachusetts communities were required to disclose their OPEB liabilities
- Credit rating agencies are beginning to focus on this issue
- **GASB 45 does not set policies for governments to manage their assets and liabilities!**

2/2/2012

OPEB for ABRSD

4

OPEB for ABRSD

Is this a liability that has been “mismanaged”
- like overspending a budget?

This is a technically-driven liability for future retiree health insurance based on a number of complex factors. GASB 45 is designed to outline our liabilities in an accounting format- but as the saying goes “actual mileage will vary” when it comes to actually deciding how and mean to deal with it.

2/2/2012

OPEB for ABRSD

5

Current Retiree Health Insurance Coverage

How are we paying for retiree health insurance now?

- “Pay-as-you-go” system.
- FY12 Budget \$1.14m (including Medicare)
- We pay 50% of retiree (individual or family plan) health insurance cost.
- We require Medicare enrollment.

2/2/2012

OPEB for ABRSD

6

Budget Impact of Pay-As-You-Go Model

What do you project will happen if we maintain a pay as you go system?

Due to retiree plan design, number of retirees, and increases in health insurance costs, the "pay as we go" will consume an increasing percentage of our operating budget.

2/2/2012

OPEB for ABRSD

7

Projection of OPEB on Future Budget

Pay as you go projection – Segal 2011 data

*assumes 3% annual budget growth

FY	AB proj ben	ABRSD Budget*	% of budget
2011	\$967,205	\$ 38,228,410	2.53%
2012	\$1,119,128	\$ 39,375,262	2.84%
2013	\$1,296,016	\$ 40,556,520	3.20%
2014	\$1,465,056	\$ 41,773,216	3.51%
2015	\$1,640,747	\$ 43,026,412	3.81%
2016	\$1,800,178	\$ 44,317,205	4.06%
2017	\$1,974,128	\$ 45,646,721	4.32%
2018	\$2,127,363	\$ 47,016,122	4.52%
2019	\$2,244,466	\$ 48,426,606	4.63%
2020	\$2,373,055	\$ 49,879,404	4.76%
2021	\$2,506,722	\$ 51,375,786	4.88%

2/2/2012

8

How Can We Manage OPEB Differently?

What will this mean for the choices for the Administration and the RSD committee?

- Just like in the average household budget, setting money aside for a roof or college or other needs can be very difficult with short-term needs clamoring for these same dollars. Shifting dollars away from short-term needs to this long-term liability will require a re-thinking of how we allocate dollars.

2/2/2012

OPEB for ABRSD

9

OPEB for ABRSD

Incremental payment projection – Segal 2011 data

*assumes 3% annual budget growth,

\$300K increment year 1, 3% payment growth thereafter, 5% interest

	AB	ABRSD	% of	incremental	OPEB	% of
FY	proj ben	budget	budget	Benefit pay	balance	budget
2011	\$967,205	\$ 38,228,410	2.53%			
2012	\$1,119,128	\$ 39,375,262	2.84%			
2013	\$1,296,016	\$ 40,556,520	3.20%	\$1,596,016	\$300,000	3.94%
2014	\$1,465,056	\$ 41,773,216	3.51%	\$1,643,896	\$493,840	3.94%
2015	\$1,640,747	\$ 43,026,412	3.81%	\$1,693,213	\$570,999	3.94%
2016	\$1,800,178	\$ 44,317,205	4.06%	\$1,744,010	\$543,381	3.94%
2017	\$1,974,128	\$ 45,646,721	4.32%	\$1,796,330	\$392,752	3.94%
2018	\$2,127,363	\$ 47,016,122	4.52%	\$1,850,220	\$135,246	3.94%
2019	\$2,244,466	\$ 48,426,606	4.63%	\$1,905,727	-\$196,731	3.94%
2020	\$2,373,055	\$ 49,879,404	4.76%	\$1,962,898	-\$616,724	3.94%
2021	\$2,506,722	\$ 51,375,786	4.88%	\$2,021,785	-\$1,132,497	3.94%

OPEB for ABRSD

Why can't we just wait until we come out of this recession and start putting money aside then?

- We can do that. However, every year that we don't start putting money aside for this liability defers this obligation and increases the money we will owe. For instance, every time we defer, municipalities lose the investment income that they would have potentially earned on the money, which adds to the obligation.

2/2/2012

OPEB for ABRSD

11

Funding OPEB in Other MA Towns

- In February 2011, Mass Taxpayers Foundation noted that only the Town of Arlington had designated a special OPEB trust.
- Most recently, Acton's Finance Committee noted that sixteen (16) municipalities had created OPEB funds.

2/2/2012

OPEB for ABRSD

12

Irrevocable Trust for OPEB Fund

In order to receive “credit” for addressing the liability, GASB 45 requires that contributions be “irrevocable” and placed in a specially designed trust that is protected from creditors.

The trust would be managed by the Treasurer of the AB Regional School District.

OPEB and State-Wide Reform

With this liability so large, are there options on the expenditure side?

Most credible independent commentators, like the Massachusetts Taxpayers Foundation, believe that the severity of the issue is so large that reforms will most likely have to occur on the authorization end that may affect our current employees, our most recent employees and perhaps, our long term retirees.

Mass Taxpayers Foundation Recommendations

The Massachusetts Taxpayers Foundation has recommended a whole series of potential reforms:

- Plan design changes,
- Capping municipal contributions to retiree health insurance on a dollar amount,
- Tying level and cost of retiree health insurance to years of service,
- Raising retiree health insurance eligibility.

2/2/2012

OPEB for ABRSD

15

OPEB Trust Balance Not a Part of E&D

If we were to create an OPEB fund, how would that fund work in conjunction with the DOR's 5% cap on E&D?

We have confirmed with the DOR that any funds that are placed in an OPEB fund would not count toward the 5% cap because they would be considered to be separate.

2/2/2012

OPEB for ABRSD

16

Creation of OPEB Trust

What does the RSD have to do to create the OPEB fund? When can RSD act?

- The RSD must accept M.G.L. Chapter 32B Section 20 to establish an OPEB fund. The vote to accept will be a majority vote, as calculated under the voting rules in the Regional Agreement.
- At any time. The statute does not provide for specific timing. Once the Committee accepts M.G.L. Chapter 32B Section 20, it can then create the fund by a vote of the Committee.

2/2/2012

OPEB for ABRSD

17

OPEB Trust Reporting

Once an OPEB fund is created, the statute requires an annual report on or before December 31, summarizing the District's "other post-employment benefits costs and obligations and all related information under Government Accounting Standards Board standard 45."

2/2/2012

OPEB for ABRSD

18

OPEB Trust Funding

How does money go into the trust?

M.G.L. Chapter 32B Section 20 does not provide for a specific mechanism for funding the trust. Could be through three ways:

1. Annual regional budget process
2. Fiscal Year end transfers (while looking at the relationship to E & D 5% cap)
3. Vote from E & D (once DOR certified).

OPEB Trust Fund Disbursement

Once reserved, can it be used for anything else?

When the fund is set up as an irrevocable trust and funds are disbursed into this separate account, they cannot be used except to cover the retiree health care costs for which the fund was created.

OPEB for ABRSD

Someday, we will need to “access the funds.”
How does that happen?

The statute does not deal with this issue. GASB 45 says that monies held in an OPEB fund should only be used for the purpose of paying benefits to retirees or their beneficiaries, but does not specify the manner in which the payments are to be made.

2/2/2012

OPEB for ABRSD

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OPEB for ABRSD

Will the next report take in account all the recent activity?

Yes. All the recent efforts to make changes to plan design for health insurance, the creation of a trust, and any contributions to the trust made over the next several years were not factored into this report, but will be in the next report when it is completed in two years.

2/2/2012

OPEB for ABRSD

22

OPEB for ABRSD

Thank you.

Acton-Boxborough Regional School District

Other Post-Employment Benefits (OPEB)
March 1, 2012

1

OPEB for ABRSD

- The Acton-Boxborough Regional School District is a separate legal entity and is responsible for payment of a portion of ABRSD retiree health insurance.
- ABRSD has been meeting this responsibility with a “pay-as-you-go” system.

2

OPEB for ABRSD

Tonight: ABRSD may elect to establish an OPEB trust fund.

This trust fund would, in time, augment our current "pay-as-you-go" system.

Funding to make the first installment into this ABRSD trust fund is included within the FY'13 budget.

3

OPEB for ABRSD

Why create an OPEB fund?

- An OPEB trust fund could be used to stabilize retiree health insurance payments as a percentage of the ABRSD budget.
- Put another way: funds we begin to place in the ABRSD trust will be used when the retiree health insurance costs start to have a heavier budgetary impact on our future budgets.

4

OPEB for ABRSD

Model payment projection – Segal 2011 data

*assumes 3% annual budget growth, current "pay as you go" method

FY	AB projected benefits	ABRSD budget	% of budget
2011	\$967,205	\$ 38,228,410	2.53%
2012	\$1,119,128	\$ 39,375,262	2.84%
2013	\$1,296,016	\$ 40,556,520	3.20%
2014	\$1,465,056	\$ 41,773,216	3.51%
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2019	\$2,244,466	\$ 48,426,606	4.63%
2020	\$2,373,055	\$ 49,879,404	4.76%
2021	\$2,506,722	\$ 51,375,786	4.88%

5

OPEB for ABRSD

How much should we budget?

- \$300K/year: Assumption used in model presented to ABRSC 2/2/12.
- \$236K recommendation for FY'13 budget for SC consideration tonight.

6

OPEB for ABRSD

Current FY'13 recommendation: \$236,000

Acton share (@ 80.67%) equals	\$190,381
Boxborough share (@19.33%) equals	<u>\$45,619</u>
	\$236,000

My recommendation would be to show annual OPEB trust allocation as part of Table 6 due to it's importance and to show both communities very plainly their share of the contribution.

7

OPEB for ABRSD

ABRSD UUAL (OPEB liability) is \$43.6 million,
 ABRSD-Acton share is 80% * \$43.6 million = \$34.88 million
 ABRSD-Boxborough share is 20% * \$43.6 million = \$8.72 million

Each municipality and regional school district In Massachusetts is grappling when to establish and/or how much to place in their trusts

For example, Acton has set a goal of \$500,000 this fiscal year towards its' OPEB liabilities-\$190,381 of that goal is in the ABRSD FY'13 budget

8

OPEB for ABRSD

OPEB FAQs

9

OPEB for ABRSD

How would an OPEB trust work in conjunction with the DOR's 5% cap?

- We have confirmed with the DOR that any funds that are placed in an OPEB fund would not count toward the 5% cap because they would be considered to be separate.

10

OPEB for ABRSD

What does the RSD have to do to create the OPEB fund?

- The RSD must accept M.G.L. Chapter 32B Section 20 to establish an OPEB fund. The vote to accept will be a majority vote, as calculated under the voting rules in the Regional Agreement.

When can the RSC vote to create the fund?

- At any time. The statute does not provide for specific timing. Once the Committee accepts M.G.L. Chapter 32B Section 20, it can then create the fund by a vote of the Committee.

11

OPEB for ABRSD

How does ABRSD transfer money to the trust?

M.G.L. Chapter 32B Section 20 does not provide a specific mechanism for funding the trust. There are three possibilities:

1. Annual regional budget process
2. Fiscal Year end transfers (while looking at the relationship to E & D 5% cap)
3. Vote from E & D (once DOR certified).

How does ABRSD spend money in the trust?

The statute does not deal with this issue. GASB 45 says that monies held in an OPEB fund should only be used for the purpose of paying benefits to retirees or their beneficiaries, but does not specify the manner in which the payments are to be made.

12

OPEB for ABRSD

Once reserved, can the OPEB Trust Fund be used for anything else?

No. Once the fund is set up as an irrevocable trust and funds are disbursed into this separate account, they cannot be used except to pay the retiree health care costs for which the fund was created.

13

OPEB for ABRSD

MOTION #1:

Move that the Acton-Boxborough Regional School District accept the provisions of Section 20 of Chapter 32B of the Massachusetts General Laws providing for the establishment of an Other Post-Employment Benefits Liability Trust Fund.

14

OPEB for ABRSD

MOTION #2:

Move that an Other Post-Employment Benefits Liability Trust Fund be established as a segregated fund on the books of the Acton-Boxborough Regional School District and be administered in accordance with the requirements of and for the purposes of Section 20 of Chapter 32B, such fund to be in the form of an irrevocable trust or such other form as shall be determined by counsel as appropriate to meet the requirements of MGL Section 20 and of Government Accounting Standards Board Standard 45.

15

OPEB for ABRSD

Thank you.

16

Acton-Boxborough Regional School District

Other Post-Employment Benefits (OPEB)
Trust Fund Approval
December 6, 2012

1

OPEB for ABRSD

On March 1, 2012, the ABRSC elected to establish an OPEB trust fund.

The final step of this process is the approval by the Acton-Boxborough Regional School committee of the actual legal agreement for the establishment of the OPEB Trust fund. This trust fund would, in time, augment our current "pay-as-you-go" system.

2

OPEB for ABRSD

On November 1, 2012, a draft of the actual legal agreement was sent to the ABRSC for review.

Tonight, the ABRSC can approve the actual legal agreement.

3

OPEB for ABRSD

MOTION (Prepared By Counsel):

"I move that the Committee adopt by roll call vote the attached vote regarding the OPEB Trust Fund".

4

OPEB for ABRSD

Thank you.



Acton-Boxborough Regional High School
Class of 2012
36 Charter Road
Acton, MA 01720
E.T.S. #222297



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Dr. Stephen E. Mills, Superintendent

Dr. Alixe Callen, Principal
Mr. Todd Chicko, Chairperson, Counseling
Ms. Jodi Chu, Counselor
Mrs. Sara Clinton, Counselor
Mrs. Shannon Dandridge, Counselor
Mrs. I'Esha Thomas, Counselor

Ms. Jennifer Gavett, Counselor
Mr. Stephen Hitzrot, Counselor
Mrs. Wioletta Pawlowska, Counselor
Mrs. Susan Root, Counselor
Mrs. Jennifer Gabel, Counselor

The School

A four year comprehensive high school, Acton-Boxborough Regional High School serves students from the towns of Acton and Boxborough, located twenty-five miles west of Boston. The current population of Acton is 22,000; Boxborough's population is approximately 5,000. The school system is regional for Grades 7–12. There are five elementary schools in Acton and one in Boxborough.

Enrollment June 1, 2012

Grade 12	459
Grade 11	496
Grade 10	525
Grade 9	472
Total	1951

Faculty 2011-2012

Of the 133 staff members, 84% hold advanced degrees. The average length of experience is 12 years.

Accreditation

Acton-Boxborough Regional High School is accredited by the New England Association of Schools and Colleges (NEASC).

The Academic Program

The school provides a broad academic program for its students, 97% of whom pursue post-secondary education. In addition, a variety of courses are offered in visual arts, performing arts and industrial arts.

Graduation Requirements

All students, regardless of their post-high school objectives, must meet the following requirements for graduation:

- Four prepared subjects per year.
- Four years of English.
- Three years of Social Studies (of which one must be U.S. History)
- Two years of Science (of which one must be Biology).
- Two years of Mathematics.
- Three semesters of Physical Education.
- Two semesters of Fitness for Living, an integrated health and physical education course.
- One semester of Fine Arts
- One academic elective (English, Math, Science, Social Studies, Foreign Language, et. al.).
- Satisfactory completion of the Massachusetts Comprehensive Assessment System test (MCAS).

Advanced Placement Courses

English IV	European History
US History II	Environmental Science
Psychology	Advanced Chemistry
French V	Advanced Biology
Spanish V	Statistics
Calculus	Latin IV: Virgil

Class of 2012 Profile

Weighted GPA Chart

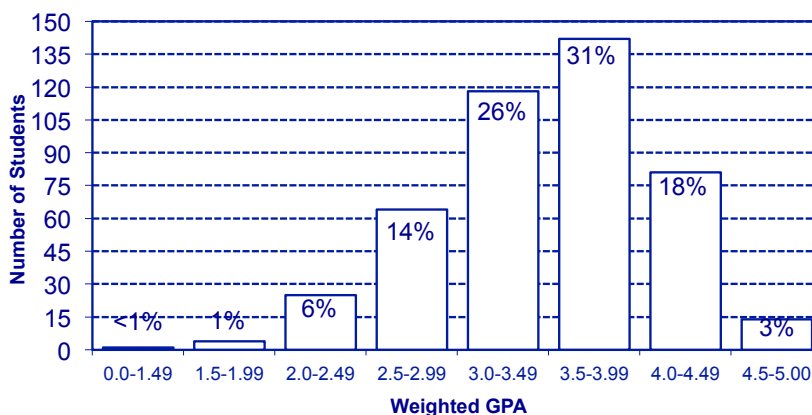
Grade	Level			
	(H)	(A/E)	(CP)	(SP)
A+	5.00	4.50	4.00	3.50
A	4.75	4.25	3.75	3.25
A-	4.50	4.00	3.50	3.00
B+	4.25	3.75	3.25	2.75
B	4.00	3.50	3.00	2.50
B-	3.75	3.25	2.75	2.25
C+	3.50	3.00	2.50	2.00
C	3.25	2.75	2.25	1.75
C-	3.00	2.50	2.00	1.50
D+	2.75	2.25	1.75	1.25
D	2.50	2.00	1.50	1.00
D-	2.25	1.75	1.25	0.75
F	0	0	0	0

(H)=Honors (including A.P. courses)

(A/E)=Accelerated/Enriched

(CP)=College Prep (SP)=Standard Prep

Grade Average Distribution - Class of 2012



The high school also offers many heterogeneous or non-leveled courses. Weighted GPA calculations do not incorporate grades from non-leveled courses.

SAT Reasoning Test Profile

Average Scores

	AB			Nation		
	CR	MATH	WR	CR	MATH	WR
2012	624	662	626	496	514	488
2011	610	645	622	497	514	489
2010	615	648	625	501	516	492

Last year 95% of the seniors at Acton-Boxborough took SATs as compared to 89% in Massachusetts.

SAT Subject Test Profile

Subject	No. of Students	Mean Score
Biology E	151	716
Biology M	35	703
Chemistry	103	712
English Literature	41	664
French	13	648
Math Level I	72	671
Math Level II	132	750
Spanish	16	669
US History	95	711
World History	3	683
Latin	7	647

Advanced Placement Test Scores

A total of 450 juniors and seniors took 948 exams in Biology, Calculus, Chemistry, Chinese, Computer Science, Economics, English Literature & Composition, Environmental Science, European History, French Language, German Language, Japanese Language, Latin: Vergil, Music Theory, Physics, Psychology, Spanish Language, Statistics, U.S. Government & Politics, and U.S. History.

Test Score	No. of Scores
5	615
4	232
3	72
2	20
1	9

Post-Secondary Education

	2012	2011	2010
Four-year Colleges	92%	93%	92%
Two-year Colleges	3%	4%	4%
Other Post-Secondary	1%	1%	2%

National Merit Scholarship Program

Semi-finalists	25
Commended Students	60