



Foxborough Regional Charter School

Board Meeting

Published on April 6, 2026 at 4:06 PM EDT
Amended on April 8, 2026 at 12:26 PM EDT

Date and Time

Wednesday April 8, 2026 at 6:15 PM EDT

Location

In Person and Remote
FRCS Edwards Conference Room

Meeting Format

Whether in person or online, the public is welcome to attend Board/Committee Meetings and have access to meeting minutes. Meetings are held once a month and additionally, as determined by the Board/Committee Chair. All meeting Agendas are posted on the school website at least 48 hours in advance of each public meeting.

During the meeting, the Board and its committees follow the published agenda. Gallery members are not part of the formal discussion or deliberations. Those wishing to speak at a meeting are asked to follow our [Privilege of the Floor Policy](#). To request to speak at a meeting, please complete the following [google form](#) before the start of the meeting.

Online meeting link: <https://foxboroughrcs-org.zoom.us/j/81031801860?pwd=Sa1FaADSrqL13vYX2lnHdvqjdrtrBI.1>

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:15 PM
A. Call the Meeting to Order		Sergio Martin	1 m
B. Record Attendance		Sergio Martin	1 m
C. Privilege of the Floor		Sergio Martin	3 m
II. Leadership Report			6:20 PM
A. Leadership Report	FYI	Toby Romer	15 m
• Update on accountability reviews and audits			
III. Board Business			6:35 PM
A. FY27 Budget Development Update	FYI	Karen Calvert	10 m
B. Board Retreat Planning			5 m
Save the date for Thursday May 28th from 8 AM to 1 PM.			
C. Field Trip Approval			
• International Travel - April, 2027			
D. Security Camera Update	Discuss	Lesly Michelot	10 m
IV. Updates and Reports			7:00 PM
A. Policy Review and Approval	Vote	Toby Romer	20 m
Second Reading and Vote			
• Wellness Policy and Procedures			
First Reading			
•			

	Purpose	Presenter	Time
B. Committee Reports (Finance/Facilities, Governance, DEI/Culture and Community, Academic Excellence)	FYI	Various	10 m
• Finance and Facilities • Academic Excellence • Governance • DEI/Culture and Community			
C. Community Groups (FEA, Foundation, ELPAC, SEPAC)	FYI	Toby Romer	10 m
V. Meeting Summary and Items for Next Meeting			7:40 PM
A. Review Agenda Items for Next Meeting	FYI	Sergio Martin	5 m
VI. Consent Agenda			7:45 PM
A. Meeting Minutes	Vote	Sergio Martin	15 m
For Approval:			
Regular Session minutes			
• February 13, 2024 • December 23, 2025 • February 11, 2026 • February 24, 2026 • March 3, 2026			
Executive Session minutes			
• August 8, 2023 • August 15, 2023 • September 18, 2023 • September 21, 2024 • February 21, 2024 • January 13, 2025			
VII. Executive Session			8:00 PM

	Purpose	Presenter	Time
A. Adjourn to Executive Session (If Necessary)	Vote	Sergio Martin	1 m
Adjourn to Executive session, not to return to open session in accordance with the Open Meeting Law, M.G.L. c. 30A, Section 21(a), as the Chair has determined that an open session would have a detrimental effect.			
VIII. Closing Items			8:01 PM
A. Adjourn Meeting	Vote	Sergio Martin	1 m

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

Coversheet

Leadership Report

Section:	II. Leadership Report
Item:	A. Leadership Report
Purpose:	FYI
Submitted by:	
Related Material:	FRCS Year 28 Acct Visit Report FINAL.pdf Executive Director Report 4-8-26.pdf



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F o x b o r, o u g h
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This document was prepared by the Massachusetts
Secondary Education

Pedro Martinez, Commissioner

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Foxborough Regional Charter School Year 2025 Accountability Report

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In conducting its annual accountability review, the Department of Elementary and Secondary Education (Department) is carrying out the requirements of 603 CMR 1.00, which outline the annual accountability review process that must take place at least once during a charter term, when deemed necessary. The review process is typically completed within a period of time depending on the size, location, age, and/or other factors of the school.

The Charter School Performance Review Process (CSPR) is a framework for the Department's annual accountability review process. The Criteria give definitions for school accountability defined in 603 CMR 1.00, program success, and organizational sustainability. The review process is assessed on all or a subset of the performance indicators. The types of reviews conducted by the Department to assess a school's performance are: Annual Accountability Review, Comprehensive Review, and Special Review.

The products of the annual accountability review process are reports that document each school's performance and progress over time, information reported each year. The annual accountability review process is generated by the Department and are important components of the annual accountability review process. The annual accountability review process is a renewal determination or information for other schools.

Foxborough Regional Charter School Year 2024 Accountability Report

1) Meets
The school provides information on its enrollment practices and the availability of language education programs. The school provides multiple language options for students who are not English Proficient. The school has been mostly successful in reducing the rate of student suspension and discipline referrals in 2022 through 2024.

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5) Meets
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Rating Key:

Exceeds: The school fully and consistently meets the criterion.
Meets: The school generally meets the criterion and/or most of the criterion.
Partial: The school meets some aspects of the criterion.
Concern: The school does not meet the criterion and/or the criterion is a concern.
Falls Far Below: The school falls far below the criterion and/or the criterion is a major concern.

² Due to the number of items required for a public school to comply with state and federal regulations and guidelines, the Department of Elementary and Secondary Education has determined that a rating of "Exceeds" is not appropriate for this report.

Foxborough Regional Charter School Year 2018 Accountability Report

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Foxborough Regional Charter School will provide a challenging academic program to prepare them for the future. We will instill discipline, hard work and accountability. We will ensure that regardless of where they will lead the Commonwealth, they will meet or exceed statewide standards and assessments.

Foxborough Regional Charter School will promote the values and prepare students to serve their respective communities. We will present students with projects and challenges that require applications of their knowledge through our Student Life and Community Service components of the overall educational experience at the school.

Foxborough Regional Charter School will commit to a professional, and challenging environment for all staff. We will value the value of professional development, creating new ways to allow our teachers and staff to participate in a collegial atmosphere which recognizes unique

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School Fact Type	School Facts (FRCS)
i))	Commonwealth
t	Foxborough
5) v	Regional
k))	Attleboro, Avon, Brockton, Foxborough, Mansfield, Middlesex, Norfolk, North Attleboro, Sharon, Stoughton, Walpole, Wrentham
) w	1998
)	2003, 2008, 2012, 2013, 2018
u) l	1,700
l E P) A7 L	1,411

³ Source: [Profiles](#)

Foxborough Regional Charter School Year 2024-2025 Financial Report

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Foxborough Regional Charter School (FRCS) was a charter school that served 200 students in grades kindergarten through 12. SABIS Foxborough Regional Charter School was a charter school that served 58 students in grades kindergarten through 12. The school added a grade each year until during the 2002-2003 year.

In October 2003, FRCS ended its contract with SABIS, and changed its name to Foxborough Regional Charter School.

In November 2010, the Board of Elementary and Secondary Education approved an amendment to add Easton to the charter.

In January 2013, the Board approved an amendment to increase the maximum enrollment from 1,200 to 1,300 students.

In November 2016, the Board approved an amendment to increase the maximum enrollment from 1,300 to 1,700 students.

The school's board of trustees oversees the school's operations. The board consists of seven members, including the superintendent, who oversees the deputy director, director of of human resources, director of student services, director of learning, and the director of teaching and learning. Each principal oversees assistant principals in the grades they oversee.

The school experienced multiple leadership changes during its charter term. In 2020, the executive director resigned.

The school's director of teaching and learning resigned, and the board appointed a new executive director in 2022.

The board then appointed the school's deputy executive director to serve as interim executive director while the executive director searches for a permanent executive director.

In September 2022, the interim executive director resigned and the board appointed a new interim executive director.

In November 2022, the board appointed a new executive director to July 2024.

In November 2022, school staff voted to be a Foxborough Regional Charter School Teacher Collective.

The bargaining unit was ratified in November 2022 and will be in effect through June 2027.

⁴ This is the final 2024-2025 report for Foxborough Regional Charter School. Initial Report for 2025

Foxborough Regional Charter School 2025 Accountability Report

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GI	Year 5	Year 6
g	0 . 4	0
g	3 . 0	18
h	7 6 . 4	13 . 6
o	8 . 2	6 . 4
u	4 . 0	2 . 2
v	0 . 1	0 . 4
w	8 . 0	75 . 6

	Year 7
o	57 . 8
l	8 . 4
m	22 . 1
t	46 . 8
k	11 . 3

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As stated in the [Charter School Performance Criteria](#), the process of the accountability process. The Criteria give definition to the charter school accountability defined in 603 program success, and organizational vitality.

⁵ Source: [Profiles](#)

⁶ Source: [Profiles](#)

⁷ Source: [Profiles](#)

Foxborough Regional Charter School Year 2025 Accountability Report

is assessed on all or a subset of the performance criteria. The Executive Summary summarizes the criteria and key indicators of this visit.

The following participants conducted the visit:

Chad Ferguson, Team Member, SchoolWorks: C middle school science in the Mississippi Delta. He helped lead the Teach For America training high schools and elementary schools in the Bronx and and assistant principal in Harlem, Brooklyn. Chad has served in executive leadership roles as Executive Director of Charter Schools in Worcester, Interim Chief Academic Officer for St. Hope, and Chief Academic Officer for District 79, which serves substance abuse programs, GED programs, and students. In DC, Chad was the Instructional Schools and Programs Director and Chief of Youth Engagement, overseeing student attendance, behavior and social well-being, and targeted student support efforts. He earned his psychology from the University of Maryland and his administrative training from Teachers College, Columbia University. Aubrey Goodman, Team Member, SchoolWorks: K-8 curriculum and assessment at Lighthouse charter schools. In this role, Aubrey developed the network of schools and provided professional development for administrators and teachers, conducted school curriculum and assessments. Prior to her work at Lighthouse, she taught in elementary and middle schools for Kaplan K12, where she designed middle school districts. Aubrey holds a bachelor's degree from the University of Massachusetts and a master's degree in education from Harvard University.

Team member Aubrey Goodman developed the protocol to plan for the visit. Prior to the visit, team members reviewed documents for each of the criteria and completed a self-assessment. On the day of the visit, team members supervised the interview.

Key documents and other information reviewed by the team include:

- The school's most recent annual report
- The school's website
- The school's most recent Summary of Review
- Recruitment materials
- Translated materials

Foxborough Regional Charter School
Year 2025-2026 Accountability Report

Student information
[Massachusetts Charter School Data](#)
Recruitment and Retention Plans
Staff roster
Staff qualifications
[Academic performance data](#)

Board of trustees meeting minutes and other

Focus group interviews held by the team:

Board of trustees: The board of trustees, including the chair, vice chair, and members, was conducted

The team's analysis of the evidence related to the school included in the scope of the visit is presented

Foxborough Regional Charter School Year 2023-2024 Accountability Report

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:Meets

m :The school provides information to the community enrollment practices and the availability of educational programs. The school provides translated families whose first language is not English

The school has received approval from the Retention Plan for the year 2023-2024

The school provides information to the community enrollment practices and the availability the school to meet the needs of students with disabilities. The school's website, application for enrollment handbook include information statement. The student and family handbook also include a for students with disabilities.

The school provides translated materials for English learners. The school's website and application for enrollment into multiple languages, procedures, and forms. Spanish, Haitian Creole, and other languages are also included in the student and family handbook, policy, health information forms, and special

m : The school has been mostly successful in retaining

The rate of attrition for students and students in the Department of Education is 10.2% in 2022-2023 and 10.2% in 2023-2024.

The rate of attrition for students and students in the Department of Education is 10.2% in 2023-2024.

In the tables below, percentages that meet Department of Education standards are highlighted in green, while percentages that do not meet Department of Education standards are highlighted in red.

⁸ The rate of attrition for students and students in the Department of Education is 10.2% in 2022-2023 and 10.2% in 2023-2024. See [Massachusetts Charter School Information](#).

⁹ With respect to attrition, percentages at or lower than the school's comparison region meet Department of Education expectations. The school's comparison region is the state of Massachusetts.

¹⁰ The rate of attrition for students and students in the Department of Education is 10.2% in 2022-2023 and 10.2% in 2023-2024. See [Massachusetts Charter School Information](#).

¹¹ With respect to stability, percentages at or higher than the school's comparison region meet Department of Education expectations. The school's comparison region is the state of Massachusetts.

Foxborough Regional Charter School Year 2025 Accountability Report

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i)	L HLL	L HML	L HQL
m i	1 0 . 2	1 4 . 3	1 7 . 3
i	7 . 7	6 . 9	5 . 7
w) k) u	1 4 . 7	1 9 . 1	1 4 . 4
			1 4 . 8

o) v	7 y	g	A
i)	L HLL	L HML	L HQL
m i	8 . 6	1 2 . 1	1 7 . 4
i	1 0 . 8	1 0 . 1	8 . 4
w) k) u	1 8 . 8	2 2 . 3	1 6 . 8
			1 7 . 7

g)	7 y		A
i)	L HLL	L HLL	L HLL
m i	9 8	9 5 . 7	9 2 . 5
i	9 5	9 3 . 1	9 4 . 4
w) k) u	8 4 . 5	8 0 . 9	8 4 . 7
			8 4 . 9

Foxborough Regional Charter School Year 2023-2024 Accountability Report

o) v) 7 y)		A			
i)		L H L I	L H L L	L H L M	L H L N
m i		9 7 . 7	9 5 . 3	9 1 . 9	9 5
i		9 2 . 2	8 9 . 1	9 1	9 1
w) k) u)		9 2 . 3	7 7 . 4	8 1 . 7	8 1 . 9

m : The school did not meet Departmental expectations through 2024.

In the tables below, percentages that meet Departmental expectations are highlighted in green, while percentages that do not meet Departmental expectations are highlighted in red.

Please note that data for the region and statewide is not yet available for 2024.

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i)		L H L	L H M	L H N	L H Q
m i		1 . 1	0 . 5	0 . 3	1 . 6
i		1 . 5	1 . 5	1 . 8	-
w) k)g)) u		6 . 1	3 . 5	4 . 1	-

¹² With respect to school suspension, percentages at standard deviation above the mean for the school's compared to those higher than one standard deviation for the Department of Elementary and Secondary Education. For more information, see the [Massachusetts Department of Elementary and Secondary Education](#) website.

Foxborough Regional Charter School 2025-2026 Accountability Report

Discipline	2025-2026	2024-2025	2023-2024	2022-2023
All Students	3.2	3	3.9	2.5
White	3.7	2.7	2.6	-
Black or African American	10.2	9.6	11.2	-

Discipline rates for student groups that are highlighted in red in the table below.

Student Group	Students	Students Disciplined	Percent In-School Suspension	Percent Out-of-School Suspension	Percent Emergency Removal
All Students	1,500	50	1.6	2.5	0.1
American Indian or Alaska Native	6	0			
Asian	60	0			
Black or African American	1,105	43	2.1	2.8	0.2
Hispanic or Latino	96	3			
Multi-Race, Not Hispanic or Latino	59	1			
Native Hawaiian or Other Pacific Islander	1				
White	173	3			
High Needs	920	37	2	2.9	0.2
English Learners	134	2			

¹³ Source: [Data Files](#)

¹⁴ Data in this report are suppressed (cells are blank) if the number of students in the group is less than 10. Data may be found in the [Data Files](#).

Foxborough Regional Charter School Year 2025 Accountability Report

Low Income	787	30	1.8	2.7	0.1
Students with Disabilities	173	10	3.5	4	0.6
Female	782	17	1.3	1.7	0.1
Male	718	33	1.9	3.3	0.1

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:Not ¹⁵ated

m :FRCSS out of compliance with federal and regarding teacher qualifications.

Per regulations (603 CMR 1.06 (4)), all general education teachers beyond their first year passed the Massachusetts Test for Educators reviewed the qualifications of a systematic general education and special education teachers. The general education teacher beyond their first year of employment (52% of total) and special education teachers whose qualifications were reviewed) had no Pestates (Act of 2002, c. 218, § 24), English (ESL) instruction must be delivered by a teacher whose qualifications were reviewed the qualifications of a systematic teachers providing English as a Second Language (ESL) instruction to determine if they are qualified to deliver instruction (out of whose qualifications) and whether they are qualified to deliver instruction. Per federal law (IDEA at 34 CFR 300.156(a)), not meet the qualifications to deliver special education services, and this is supervised and documented in students' Individualized Education Programs. The board reviewed the qualifications of a systematic teachers providing special education services to special education teachers whose qualifications were reviewed independently. Direct supervision is not documented for the two teachers that are not independent.

m)The board of trustees operates in a manner consistent with the Open Meeting Law (OML).

Board committee minutes do not consistently document the discussion of each subject, a requirement of the Open Meeting Law.

¹⁵ Due to the number of items required for a public school to comply with state and federal regulations and guidance from the Department of Education, the board of trustees has determined that it is not feasible to have a separate committee to review the board's compliance with the Open Meeting Law.

Foxborough Regional Charter School Year 2025 Accountability Report

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L H L O) w) i Not requiring assistance or i
y)) p :4 5 % Moderate progress to
targets
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The purpose of the statewide accountability system is to provide information about school performance. The accountability system depends on the grade-level data collected from the state's schools.

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:Meets

m :The board of trustees is a fiduciary responsibility of the board of trustees. The board of trustees is responsible for creating a culture of collaboration and continuous improvement planning.

The board of trustees is a fiduciary responsibility of the board of trustees.

The board acts in a manner that is mostly consistent with the bylaws. The board consists of five members, within the range of 5 bylaws. The board's officers include a chair and a vice chair, as required by the bylaws. Meeting minutes from December 2025 indicate that the board is meeting the requirement in the bylaws to meet bylaws. The board is responsible for finance/facilities, governance, and diversity (excellence); meeting minutes reflect that all committees are active. Board members explain that the board has decided to adjust the composition of the committee chair has been working with the DEI committee. The board reported that the DEI committee has not been meeting; they plan to hold quarterly meetings. The board is in compliance with the Open Meeting Law (OML). Minutes from meetings of the full board include the date, location, and time of meeting, a record of actions taken, and a list of attendees. All requirements of the OML are met in the minutes, not consistently include the discussion of the board as required by the OML.

The board approves appropriate school policies. Minutes from February 11, 2025 indicate the board voted on a calendar; minutes from a meeting held on April 8, 2025

Foxborough Regional Charter School 2025 Annual Accountability Report

to approve the school's competency requirements held on June 10 indicate the board voted to approve the school's background check, fingerprinting, and the school's discipline plan. Board meeting policies are typically drafted in a committee and go through at least two readings (with revisions in between) before approval.

The board demonstrates appropriate oversight of the school's mission. Minutes from board meetings reported that the board receives updates on the school's mission. For example, at a meeting held on June 10, 2025, that the board received an update on academic performance for the school year and on graduation rates for the senior class. The board demonstrates appropriate oversight of the school's performance. Minutes from meetings of the board indicate, and board members explained, that the board engages in nuanced discussions of academic performance data. Meeting minutes indicate that the board reviews assessments such as Dynamic Indicators of Basic Educational Standards (DIBELS), Measures of Academic Progress (MAP), and Massachusetts Comprehensive Assessment System (MCAS) that the academic excellence committee is responsible for reviewing assessment data throughout the year. Accompanying slides indicate, and board members also reviewed, academic performance data. For example, from a meeting held on November 18, 2025, DIBELS data, including the performance of students with disabilities and comparisons of the school's performance to other schools in the district. The board regularly reviews student data to ensure the school's academic program is a success for all students. Presented to the board in November 2025, the data was disaggregated by subject and grade level, including students with disabilities, English learners, and students with 504 plans. The slides also indicate that the board reviews the school's performance with other schools. According to the data presented to the board in February 2025, the school's performance was disaggregated by subject area, grade level, and student demographics. The board demonstrates oversight of the school's financial health that the board's annual budget review process includes setting goals collaboratively with the executive director for the school year, checking in regularly during the year, and conducting an evaluation at the end of the year. The board's input from the executive director's direct report is also considered. The school leader's 2025-2026 annual year indicates that the board evaluated the executive director against the school's strategic plan. Minutes from a meeting held on October 14, 2025 indicate that the board conducted an evaluation and planned to continue to monitor the school's performance.

Foxborough Regional Charter School 2025 Annual Financial Report

formally vote to approve the evaluation. Before they discuss and vote on the evaluation during the evaluation document was not posted in meeting.

The board engages in governance tasks rather than operations at the school. Board members' role of the board are to oversee the school's charter management. Minutes reveal a focus on governance, reviewing the school's academic performance, health, and oversight of the school's facilities. That at a meeting on 2/25/25, the board received a financial implications of a solar panel installation. The board demonstrates appropriate oversight from meetings of the finance and facilities committees. Members reported that the committee engaged with the school's revenues, expenditures, and facility needs. Minutes show that the board receives reports on topics such as per pupil tuition, personnel, and other. Minutes from a meeting held on May 14, 2025, discussed the budget for 2025 and voted to approve it.

The board of Foxborough Regional Charter School fosters a culture of collaboration.

The board communicates regularly with other stakeholders. Full board and committee meeting minutes are reported, that school leaders and staff meet in meetings. The executive director provides regular updates to committees (e.g., academic excellence committee). Board members attend every meeting. As a result, board members stated that when the board has leadership, the chair has communicated directly with the board.

The board and staff work together to ensure that the school's systems are in place. Minutes indicate, and board members are provided documents in advance of each meeting to prepare for board committees' introduction of proposals and engage in discussion on whether to continue or later move on to the topic. At a meeting held on April 8, 2025, the board discussed the reading of the school's proposed field trip questions, expressed concerns, and proposed policy.

The extent to which the board fosters open, deliberative discussions to facilitate a shared understanding of the school's mission and vision. Board members reported that board members' perspectives at board meetings, and that the

Foxborough Regional Charter School Year 2025-2026 Accountability Report

members have an opportunity to hear the superintendent's report at all board meetings do not consistently include summaries of the superintendent's report.

The board of trustees is engaged in continuous improvement efforts.

The board of trustees reported that the superintendent has reported that the subcommittee to develop the plan in collaboration with the strategic plan 2025-2026 and the four priorities: academic performance and growth, equity, financial health, and aligned leadership, and integrated systems. The board ensures sustainability of the school's succession of board and school leadership. The superintendent oversees the board's role in the school's succession plan. The board has a succession plan that includes information about board recruitment process, member orientation. The school leader succession and contact inventory, key areas of focus, and a succession plan. Board members reported that the executive director meet on a regular basis at board meetings, including leadership development. The executive director has identified potential successors in the event of absence.

The board recruits and selects new members to support effective governance and who have the skills and experience to serve. Board members reported that the board engages in recruitment efforts that include recruitment of current members' personal networks and posting openings to the school's website. The board has a Board On Track process and that they are currently seeking a new member. The board has identified a candidate, a board member has met with the candidate about expectations and the board's role. Then, if the candidate is a strong fit, the board will interview the candidate during a full meeting of questions, discusses the candidates, and vote on the candidate. The board trains members to provide competent leadership. The board reported that when a new member joins the board, they are provided with information that includes board member procedures, financials, and a pre-workshop with the board chair and executive director. Board members participate in trainings provided by the Massachusetts Association of School Boards and as

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Massachusetts Charter & Virtual School Financial Dashboard

The Office of Charter Schools and School Redesign

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MASSACHUSETTS
Department of Elementary
and Secondary Education

Foxborough Regional Charter School

Indicators

Audit Review

Financial Highlights

Data Downloads

Financial Indicators

The metrics below measure potential financial risk, using the following indicators:

Low Risk

Moderate Risk

High Risk

Metric	2021	2022	2023	2024	2025	5 Year Avg	FY25 Average
Current Ratio	3.4	2.8	3.1	2.9	2.4	2.9	5.2
Unrestricted Days Cash	165	154.6	189.7	170.8	123.6	161	121.4
% of Program Paid by Tuition	96%	93%	97%	96%	89%	94%	91%
% of Program Paid by Tuition & Federal Grants	100%	100%	100%	99%	92%	98%	95%
% of Total Revenue Expended on Facilities	18%	18%	18%	17%	19%	18%	13%
% Change in Net Assets	6.2%	12.6%	9.5%	6.4%	-0.9%	6.7%	3.5%
Debt to Asset Ratio	0.67	0.58	0.55	0.52	0.51	0.57	0.45

Contextual Commentary from School:

School did not submit comment.

Massachusetts Charter & Virtual School Financial Dashboard

The Office of Charter Schools and School Redesign

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MASSACHUSETTS
Department of Elementary
and Secondary Education

Foxborough Regional Charter School

Indicators

Audit Review

Financial Highlights

Data Downloads

Financial Audit Review

Audit Measure	2021	2022	2023	2024	2025
Is the audit free of Questioned Costs?					
Is the audit free of Instances of Noncompliance under GAAS?					
Is the audit free of findings of Significant Deficiency?					
Is the audit free of findings of Material Weakness?					
Did the audit include an unqualified opinion?					

Contextual Commentary from School:

School did not submit comment.

Foxborough Regional Charter School 2025-2026 Annual Financial Report

Financial Metric	Definitions	Low Risk	Moderate Risk	Potentially High Risk
1. Current Ratio	Current Ratio is a measure of a school's liquidity and its ability to pay off short-term obligations. CR is calculated as current assets divided by current liabilities.	>= 1.5	Between 1.0 (inclusive) and 1.5	< 1.0
2. Unrestricted Days Cash	The unrestricted days cash on hand ratio indicates how many days a school can pay its expenses without another inflow of cash. Calculated as Cash and Cash Equivalents divided by ((Total Expenses-Depreciated Expenses))/365).	>= 60 days	Between 30 (inclusive) and 60 days	< 30 days
3. Percentage of Program Paid by Tuition	This measures the percentage of the school's total expenses that are funded entirely by tuition. Calculated as (Tuition + In-Kind Contributions + On Behalf Contributions) divided by Total Expenses (expressed as a percentage). Note: In-Kind Contributions are added to the numerator in this ratio to balance out In-Kind Expenditures which will be captured in the Total Expenses in the denominator, and ratios over 100% are set to 100%.	>= 90%	Between 75% (inclusive) and 90%	< 75%
4. Percentage of Program Paid by Tuition & Federal Grants	This measures the percentage of the school's total expenses that are funded by tuition and federal grants. Calculated as (Tuition + In-Kind Contributions + On Behalf Contributions + Federal Grants) divided by Total Expenses (expressed as a percentage). Note: In-Kind Contributions are added to the numerator in this ratio to balance out In-Kind Expenditures which will be captured in the Total Expenses in the denominator, and ratios over 100% are set to 100%.	>= 90%	Between 75% (inclusive) and 90%	< 75%
5. Percentage of Total Revenue Expended on Facilities	This measures the percentage of Total Revenue that is spent on Operation & Maintenance and Non-Operating Financing Expenses of Plant. Calculated as Operation & Maintenance plus Non-Operating Financing Expenses of Plant divided by Total Revenues (expressed as a percentage).	<= 15%	Between 15% and 30% (inclusive)	> 30%
6. Change in Net Assets Percentage	This measures a school's cash management efficiency. Calculated as Change in Net Assets divided by Total Revenue (Expressed as a percentage).	Positive %	Between -2% (inclusive) and 0%	< -2%
7. Debt to Asset Ratio	Measures the extent to which the school relies on borrowed funds to finance its operations. Calculated as Total Liabilities divided by Total Assets.	<= .9	Between .9 and 1 (inclusive)	> 1
FY MA AVG Column	All financial metrics indicated in this column are averages of each calculated metric across all charter schools.			

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Following is a list of resources available through the Department of Elementary and Secondary Education. Some of the resources include the most helpful resources to be helpful to effectively serve students. The resources include

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[Archived Administrative and Governance Guide](#) state, charter legal requirements set forth by the Commonwealth. Charter and be qualified to teach. Qualifications for Charter School Teachers
[Charter School Teacher Education Requirements in Massachusetts](#) teachers required to meet certain standards and be qualified guidance regarding educator qualifications in Commonwealth requirements of state teacher Massachusetts; the federal Individuals with Disabilities Education Act (IDEA), the federal Every Student Succeeds Act (ESSA) as they apply to Commonwealth charter
[Sheltered English Immersion \(SEI\) Teachers \(SEI\)](#) are an important Massachusetts Board of Elementary and Secondary Education proficiency gap depends on teachers having the English Immersion (SEI) is an approach to teaching academic content in the same classroom as native English speakers. Teachers, administrators, and those administrators who supervise required to obtain an SEI teacher or SEI administrator endorsement.
[Massachusetts Tests for Educator Licensure \(MTEL\)](#) are required to meet certain standards and be qualified to teach statute in Massachusetts, G.L.c. 71, § 89, and the charter teachers must either have an appropriate license or past employment in a teacher role at the Commonwealth charter
[Alternative: The Department accepts approved alternative Office of Education](#) Charter Licensure teachers are required to meet teach. A Massachusetts educator license is required. The 201 describes the qualifications for Massachusetts charter school teacher licensure requirements.

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State: Schools must appoint one or more school physicians and have access to at least one physician and one registered nurse ways, including in the case of a physician with other charitable school system in their community.

Department of Public Health: Comprehensive School Health Update information on the policy and practice of school health role in child and adolescent health school health services

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Physical Education: Requirement is statutory, and the Department cannot waive a physical education program is an important Guidance on the elements of a physical education program. Massachusetts Comprehensive Health Curriculum Framework for the district employ a physical education teacher. The state is the physical education program. For example, the state is for physical education, as they do for all other subjects determine whether and how a student, particularly at the requirement through an organized program of instructional athletics, or skating or swimming lessons through a private independent school. This is similar to the authority of school requirements of an academic course by taking a course else that recess, while an important distinction is that physical education the statutory requirement of G.L. Chapter 71, Section 3, Student Learning Time regulations. So, do they have to be a year, they have considerable discretion in how to implement graduation requirements? That is a local decision. How many district's authority. While students may substitute a PE toward structured learning time. Is PE required to be credited required hours would be a half hour, which also fulfills the Please note that the requirement for an "organized program acceptable form of PE." However, it does not meet the minimum standard

instruction, although a charter school is not required to follow the Department of Elementary and Secondary Education's (DESE) guidance on this matter (superintendent, 2009).

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Board Member Management System (BMMIS) service on a board and trustee must meet several legal requirements set forth by the Department of Elementary and Secondary Education (Department) has developed in the BMMIS to ensure the completion of these requirements by active board members. Open Meeting Law: The Attorney General's website provides guidance including the body used by Department staff when reviewing board compliance with Open Meeting Law.

Bylaws: Developing bylaws, the document that governs the operation of a charter school board of trustees. The Opening Procedure for a board's bylaws starting a new board is a resource for boards to consider when revising their bylaws as a resource for boards to consider when revising their bylaws.

State Law and Regulations: The Department of Elementary and Secondary Education has laws and regulations on school requirements for public school students. Each charter school must comply with the term of its charter.

Student Learning Requirements: The Department of Elementary and Secondary Education, annual hourly requirements have been established for program offerings that exceed these minimums.

Commissioner Policy Guidance on "Breakfast in the Classroom": The Department of Elementary and Secondary Education's student learning requirements provide at least 900 hours each year of structured learning at the secondary level. The Department provides guidance on including "breakfast in the classroom" in structured learning time.

Commissioner Memorandum on "Alternative Learning": This memorandum provides information to assist school committees and charter schools in developing structured learning day programs as possible solutions to the challenges of alternative learning.

Charter School Schedule Template: The Department of Elementary and Secondary Education is proposing to change its school week, or school day), the school must also submit a completed

[Federal Regulations for Healthy Hunger-Free Kids Act](#) made re the school lunch and breakfast programs. The legislation nutrition programs, which include the National School Lunch [State Regulation: Public School Standards](#) implement the requirements for competitive foods and beverages sold or provided on school grounds. The [Office for Food and Nutrition Programs](#) and Nutrition Programs ready to learn by supporting nutritious meal service in schools, nutrition programs and agencies, trainings, and [School Wellness Policy](#) educational agency that participate in other federal child nutrition programs is required by federal schools under its jurisdiction.

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[Annual Report](#) After school's annual report must be submitted to the Department (on or before August 15) annually. [Audits](#) Massachusetts charter schools are required to keep an audit. This site provides guidance, requirements, and reviews related to [Reporting Schedule and Department 2025](#) collects a variety of reports to meet federal and state reporting requirements.

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[Education Local Checklist](#) of tasks local school districts



Executive Director Board Update

April 8th, 2026

Recent & Upcoming Events

- Middle School Principal Search Update
- FEA Winter Book Fair
- FEA Middle School Dance
- FRCS StepFest
- Foxborough Cable's *Around Foxborough* spotlight

Save the Dates

- HS Career Day - Tomorrow!
- FRCS Foundation Rodman Ride - May 16th
- **HS Graduation - May 29th 5 PM**
- FRCS Foundation Golf Tournament - July 20th



Accountability Update

2025-26 Accountability Events

1. DESE Charter Mid-Cycle Review Report
 - Complete
2. DESE Federal Entitlement Grants Audit
 - Complete - No Findings
3. DESE Integrated Monitoring Review (IMR) - Special Education Program
 - Document Review Complete
 - Ongoing Interviews and Document Review this week
4. DESE Tiered Focus Monitor (TFM) - Multilingual Learner Program
 - Review Complete
 - Waiting for Final Report
5. DESE Special Education Improvement Planning
 - Action plan integrated into SY26-27 Goals for district and schools

DESE Charter Mid-Cycle Review Criteria Ratings

1. Faithfulness to Charter

- **Access and Equity**

- **Rating:** Meets (Non-discriminatory enrollment practices, Access to SpEd and ML programs, translation, student retention rates, suspension rates)

- **Compliance**

- **Rating:** Not Rated
 - Need to address staff completion of MTEL assessment and licensure of some specialized staff.
 - Need to provide Board minutes with a summary of the discussion of each subject.

2. Academic Program Success

- **Student Performance**

- **Overall Classification:** Not requiring assistance or intervention (Moderate progress toward targets, 61st Accountability Percentile)

3. Organizational Viability

- **Governance**

- **Rating:** Meets (Board legal and fiduciary responsibilities, Board culture of collaboration and improvement).

FY27 Budget Planning Update

Key Planning Activity for Leadership Team in Spring

- Following Established Budget Calendar
- Challenging Budget Context Statewide
 - Key Expenses Rising Faster than Revenues
 - Healthcare, Utilities, Transportation, Building Costs, IT Network and Hardware Costs
 - Revenue Constraints
 - Small projected enrollment decrease and uncertain charter tuition estimates
 - Decreases and reduced savings in federal grants
 - Replacement of one-time foundation grant for instructional improvement
- Iterative Budgeting Process
 - Working to Adjust Budget Assumptions
 - Teamwork at Finance Committee, District and School Level
 - Communication with FRCSTA Leadership
- Detailed Budget Presentation at May Board Meeting

Strategic Plan Implementation

Our Strategic Priorities



Academic Performance and Growth

Knowing what our students are capable of, our first strategic priority is to put FRCS on a path to become one of the top performing school districts in our region.



Culture and Community

Our second strategic priority is to use our values to foster a truly inclusive, affirming and diverse environment for each member of our community, including our students, their families, and our staff.



Highly Effective and Aligned Leadership

FRCS leaders at all levels will prioritize transparent communication and will develop and support our teams in alignment with our values and our high expectations.



Integrated Systems and Operational Excellence

Our fourth priority area is the creation of district-wide systems and operational processes that are student-centered & values aligned, ensuring high performance.

Enter to Learn, Exit to Lead 2.0

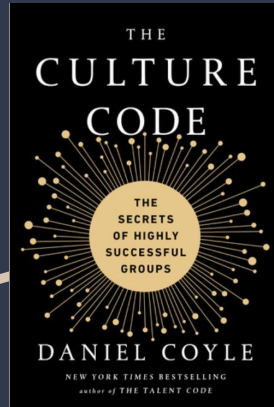
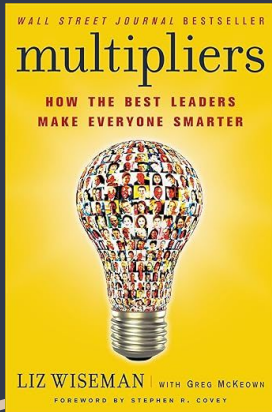
Next Step Planning

- Creating annual goals from 3-year targets



- Establishing Annual Surveys for Qualitative Goal Baseline
- Planning design process for FRCS Operational Vision statement

Leader Professional Development and Learning



Learning and Growth to Support School and District Leaders

- Shared Reading
 - *Multipliers: How the Best Leaders Make Everyone Smarter*, Liz Wiseman
 - *The Culture Code: The Secrets of Highly Successful Groups*, by Daniel Coyle
- Leadership Coaching from EdLight
- Leadership Training on Supporting Teacher Teams
- Leader Affinity Spaces
- Access to MCPSA workshops and role specific conferences and networks

Coversheet

Field Trip Approval

Section:	III. Board Business
Item:	C. Field Trip Approval
Purpose:	
Submitted by:	
Related Material:	International Field Trip Approval Memo - FY27 Amsterdam-Paris.pdf



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To: FRCS Board of Trustees

From: Toby N. Romer, Executive Director

Re: International Field Trip Approval Recommendation

Date: April 8th, 2026

Consistent with the FRCS international field trip approval process, it is my pleasure to recommend the approval of an international trip during the 2026-27 school year. This trip has received preliminary approval from the relevant school leader, as well as from the Executive Director.

Preliminary approval is generally required for trip leaders to begin to advertise and recruit student participants. In this case, the trip proposed to Amsterdam and Paris is replacing the previously approved Rwanda trip for April 2027. Final approval of this and all trips by the school leader and Executive Director is required one month prior to the trip, with finalized dates, itinerary, student lists, and travel documentation.

The recommended trip that has already been approved by the school leader and executive director is as follows:

- The Amsterdam and Paris educational trip, Grades 9-12, April vacation week (April 17-24) 2027, up to 25 students.

Leadership Team

Toby N. Romer
Executive Director

Heidi Berkowitz
Deputy Executive Director

Martine Albama
Director of Human Resources

Karen Calvert
Director of Finance

Kathleen Foley
Director of Teaching & Learning

Tanisha Kimber
Director of Student Studies

Lesly Michelot
Director of Operations

Thank you for your consideration and support of our international travel program.

Coversheet

Security Camera Update

Section:	III. Board Business
Item:	D. Security Camera Update
Purpose:	Discuss
Submitted by:	
Related Material:	Camera_Upgrade_Board_Presentation 1.pptx



Campus Security Camera System

Board of Trustees Overview

Foxborough Regional Charter School

Our System Today

FRCS maintains a comprehensive security camera system across all three campus buildings.



All campus buildings covered by security cameras



Cloud-based platform with remote access for authorized staff



Interior and exterior coverage across the 50-acre campus



AI-enabled camera system with intelligent capabilities



Continuous 24/7 recording and monitoring



Managed by Operations and Technology departments



Our campus has extensive camera coverage providing safety and security for approximately 1,500 students and 230 staff across all buildings.

System Capabilities

Our camera platform goes beyond passive recording. It includes built-in intelligence.



Natural Language Search

The system can search recorded video by typed description, locating relevant footage in seconds rather than requiring manual review.



Weapon Detection

The platform can detect visible firearms on camera and generate immediate automated alerts to designated personnel.



Real-Time Alerts

The system can be configured to send automated notifications for safety-relevant events such as unauthorized access or unusual activity.



Person & Vehicle Tracking

The platform can track an individual or vehicle across multiple camera views, mapping their path through a facility.



License Plate Recognition

The system can read license plates, search by partial plate numbers, and generate alerts for vehicles of interest.



Cloud-Based Management

The platform is managed through the cloud with remote access, continuous 24/7 recording, and automatic software updates.

Continuous Improvement

Like any critical infrastructure, our camera system requires ongoing investment to remain effective.



Phased Upgrade Underway

- The district is in the process of upgrading cameras to higher resolution, current-generation equipment
- The upgrade is being completed in phases across all campus buildings over the next several years
- Interior spaces are being addressed first, followed by exterior coverage
- The new platform provides enhanced image quality and the intelligent capabilities described in this presentation

Additional detail is available to the Board in executive session.



Questions?

Foxborough Regional Charter School | 35 Commercial Street, Foxborough, MA

Coversheet

Policy Review and Approval

Section:	IV. Updates and Reports
Item:	A. Policy Review and Approval
Purpose:	Vote
Submitted by:	
Related Material:	Wellness_Policy_and_Procedures_Draft_Revision_2026.pdf



Wellness Policy

Revision Spring 2026

Children need access to healthful foods and educational content and experiences that promote wellness. Good health fosters student attendance and educational success. Obesity rates and chronic diseases continue to increase and challenge maximum academic performance, and participation in vigorous physical activity, quality physical education, nutrition education and balanced food choices fosters life long health habits leading to longer healthy lives.

The purpose of the policy is to ensure that each student is provided ongoing opportunities designed to maximize the prospect that the student will make positive decisions throughout life. Health education provides critical content for students to develop and demonstrate health-related knowledge, attitudes and practices. Physical education and regular physical activity is an integral part of the total education of students, which contributes to the physical development of the individual through promotion and appreciation of physical fitness. School food services will provide students with a variety of nutritious and appealing foods that meet the health and nutrition needs of the students.

The goals of the school wellness policies and procedures are:

- **Nutrition education and food selections offered in the Foxborough Regional Charter school will teach, encourage and support life-long healthy nutritional behaviors.**
- **The Foxborough Regional Charter School will provide programs that support physical, social and emotional health and well-being of students and staff.**
- **The Foxborough Regional Charter School will provide a safe environment that supports academic success.**

The Director shall prepare and present to the Board of Trustees a program that supports these goals and the Board shall, on a regular basis, review the program to ensure its adherence to the policy. Nothing in this policy or the Wellness procedure should be taken to limit the school's ability to help meet the needs of students or families experiencing food insecurity.

Wellness Policy Procedures

I. Goal 1 - Nutrition education and food selections offered in the Foxborough Regional Charter school will teach, encourage and support life-long healthy nutritional behaviors.

Nutrition

A. Beverages

- With the exception of carbonated water, carbonated beverages without nutritional value will not be available on campus for student purchase.

B. Foods

- Snacks made available on school property will be options from the FRCS safe snack list and will be aligned with the school allergy plan guidance. This will align FRCS with snacks meet the following MA Action for Healthy Kids Guidelines:
 1. Ensure that healthy snacks and foods are provided in vending machines, school store and cafeteria.
 2. Increase the availability of appealing nutritious food and beverages while minimizing the availability of high-caloric/low nutrient counterparts.
 3. At least 50% of a la carte items must provide high nutritional value (100% fruit juice, skim and 1% milk, etc.). Foods of high nutritional value will naturally have a significant amount of at least one of the following: calcium, vitamin C, vitamin A, iron or fiber.
- Snacks may be brought from home for children's own consumption, with the understanding that some classrooms may need to restrict some types of recess snacks due to specific allergies that classmates or staff may have, such as peanut allergies. Parents are encouraged to send healthy snacks that will provide the "fuel" for effective learning. Foods of high nutritional value will naturally have a significant amount of at least one of the following: calcium, vitamin C, vitamin A, iron or fiber.
- Parents are to refrain from sending snacks to be shared. As noted in the school allergy plan, This is because every school has children who have severe, life-threatening allergies of all kinds. No child shall be put at risk of having an allergic reaction to foods brought into school.
- No fundraising activities or school store sales involving food will occur during the lunch period, and should never disrupt instructional time.;
- Any corporate sponsor or corporate partnerships shall meet all previously stated guidelines and shall not otherwise compromise the FRCS wellness policy.
- Food related celebrations are discouraged, and any foods provided will follow FRCS food allergy plan.
- All food provided for classroom celebrations will be from the safe snack list, which can be obtained in the front office.¶

C. School Meals

- Reimbursable school meals must meet, at a minimum, the regulations of the Secretary of Agriculture pursuant to subsections (a) and (b) of section 10 of the Child Nutrition Act (ACT U.S.C. 1779) and sections 9(f) (l) and 17(a) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(f) (l), 1766(a), the USDA Nutritional Standards and the American Dietary Guidelines.
- Menus will be prepared and foods will be served to incorporate variety, appeal, taste and safety to ensure high quality meals.

- Nutritional meal data is available.
- Meal times and scheduling: Lunch periods are scheduled as near the middle of the day as possible.

D. Environment:

- Creative, innovative construction should be applied to minimize noise level within the eating area. The eating environment should be located such that there is convenient access to hand-washing facilities before meals. The food service area design should minimize the time students are waiting in line.

E. Nutrition Education

- The health educational department will implement nutrition education based on the Massachusetts curriculum frameworks for Health and Physical Education into its K-12 curriculum.
- Health educators and other staff responsible for nutrition education will be adequately prepared to teach nutrition education and will participate in regular professional development.

II. Goal 2 - The Foxborough Regional Charter School will provide programs that support physical, social and emotional health and well-being of students and staff.

A. Physical Health and WellbeingFitness

- Physical Education is taught by a physical education teacher.
- All students in grades K-12, including students with disabilities and special health care needs will participate in physical education.
- The physical education curriculum is consistent with the Massachusetts state frameworks.
- All elementary school students will have a total of 30 minutes (on average) of supervised recess, preferably outdoors, during which the school should encourage moderate to vigorous physical activity. When weather or mandatory tests requires students to be indoors, periodic breaks will be allowed for stretching, movement will be encouraged.
- A range of physical activities are offered to meet the needs, interests and abilities of middle and high school students, including students with disabilities and students with special health care needs. The district will assess and if needed and to the extent possible make needed improvement to after school programs.
- No form of physical exercise shall be used as a punishment. (This guideline does not apply to extracurricular sports teams.)
- No form of physical education will be taken away from students as a punishment.
- Information regarding activities held at the school, recreation departments, and the YMCA, and other school partners will be communicated to families to encourage participation by all members of the community.

B. Social and Emotional Health and Wellbeing

C.

- ~~SP~~Providing a supportive school environments will ~~that~~ include ~~s-~~nursing, guidance and/or counseling services that encourage students, families and staff to seek assistance as needed ~~through~~to linkage to school or community resources.
- ~~Schools will provide~~Providing students with skills via a variety of educational and extracurricular opportunities to express thoughts and feelings in a responsible manner and to give and receive support from others.
- ~~Leaders will encourage~~Encouraging students and staff to balance work and recreation, and helping them become aware of stressors, which may interfere

with healthy development. Resources shall be available in the nurse's, guidance and counseling offices and through formal **educational and benefit** programs.▪
~~such as *The Wellness Program*.~~¶

- ~~The district will collaborate~~**Collaborating** with state, community and other health resources such as **local hospitals** , Foxboro Board of Health, MA DPH, to promote health and wellness for students, families, staff and the school community.
- ~~Leaders will identify~~**Identifying** opportunities to improve the health and wellness of students, staff and families utilizing computerized health office data frequency and type of encounters, results of mandated screenings (vision, hearing, postural, height and weight measurements/Body Mass Index) surveys and other community health information.

III. Goals 3 - The Foxborough Regional Charter School will provide a safe environment that supports academic success.

~~Foxborough Regional Charter School strives to provide a safe environment that supports academic success by:~~

- A. ~~The district will provide~~**Providing** school buildings and grounds and equipment that meet required health and safety standards (including environmental air quality) keeping them inviting, clean, safe and in good repair.
- B. ~~All staff and community members will work to create~~**Creating** an environment where students, parents/guardians and staff are respected, valued and accepted with high expectations for personal behavior and accomplishments.

~~2008~~¶

APPENDIX

- School Allergy Plan **FRCS Food Allergy plan**
- Safe Snack List  **Safe Snack List**

Coversheet

Committee Reports (Finance/Facilities, Governance, DEI/Culture and Community, Academic Excellence)

Section: IV. Updates and Reports
Item: B. Committee Reports (Finance/Facilities, Governance, DEI/Culture and Community, Academic Excellence)
Purpose: FYI
Submitted by:
Related Material: 03-31-2026 Balance Sheet Summary.pdf
03-31-2026 Budget to Actual Comparative Summary.pdf
03-31-2026 Budget to Actual Summary.pdf

Financial Report - Balance Sheet (Summary)**Foxborough Regional Charter School****For 3/31/2026**

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	3/31/2026	6/30/2025	Change
ASSETS			
Current Assets			
Cash - operations	9,939,462.47	10,748,980.10	(809,517.63)
Cash - debt service reserve	2,691,543.27	3,190,572.25	(499,028.98)
Accounts Receivable:			
Intergovernmental	(260.18)	261,974.91	(262,235.09)
Other	108,770.38	10,925.92	97,844.46
Prepaid Expenses	268,373.31	449,923.00	(181,549.69)
Total Current Assets	13,007,889.25	14,662,376.18	(1,654,486.93)
Capital Assets			
Right-Of-Use-Asset	427,265.00	427,265.00	0.00
Land/Building Improvements	56,717,781.73	56,717,781.73	0.00
Furniture, equipment and software	7,266,166.84	7,266,166.84	0.00
Construction in progress	1,791,674.24	550,330.75	1,241,343.49
Less: accumulated depreciation and amortization	(25,073,068.34)	(23,475,434.59)	(1,597,633.75)
Total investment in capital assets	41,129,819.47	41,486,109.73	(356,290.26)
Loss on defeasance (2017 bonds)	3,317,614.47	3,317,614.47	0.00
TOTAL ASSETS	57,455,323.19	59,466,100.38	(2,010,777.19)
LIABILITIES AND NET ASSETS			
Accounts Payable	575,606.20	1,320,567.91	(744,961.71)
Accrued expenses	43,312.67	634,756.58	(591,443.91)
Accrued compensation	614,947.33	2,379,680.48	(1,764,733.15)
Bonds payable - US Bank	0.00	0.00	0.00
Deferred income	32,600.00	189,312.00	(156,712.00)
Lease Liability	264,527.95	309,379.63	(44,851.68)
Total current liabilities	1,530,994.15	4,833,696.60	(3,302,702.45)
BONDS PAYABLE 2017B	20,785,000.00	21,540,000.00	(755,000.00)
BOND PREMIUM 2017B	2,175,370.80	2,175,370.80	0.00
Total bonds payable	22,960,370.80	23,715,370.80	(755,000.00)
LOAN PAYABLE EASTERN BANK	1,987,942.51	2,401,397.99	(413,455.48)
Total loans payable (Eastern)	1,987,942.51	2,401,397.99	(413,455.48)
Total liabilities	26,479,307.46	30,950,465.39	(4,471,157.93)
Net Assets			
Investment in capital assets	0.00	0.00	0.00
Restricted - Board Capital	6,387,041.36	6,387,041.36	0.00
Unrestricted	22,128,593.63	22,616,756.75	(488,163.12)
Net income	2,460,380.74	(488,163.12)	2,948,543.86
Total net assets	30,976,015.73	28,515,634.99	2,460,380.74
TOTAL LIABILITIES AND NET ASSETS	57,455,323.19	59,466,100.38	(2,010,777.19)

Financial Report - Budget to Actual (Comparative Summary)

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Page: 1

**Foxborough Regional Charter School
For 3/31/2026**

	Budget FY2026	YTD Actual 3/31/26	Current Year Budget - Actual	Current Year % of Budget	Budget FY2025	YTD Actual 3/31/25	Prior Year Budget - Actual	Prior Year % of Budget
REVENUES								
Per Pupil Tuition	28,121,808.00	21,609,183.00	(6,512,625.00)	(76.84)	29,069,550.00	21,170,085.00	(7,899,465.00)	(72.83)
Federal Grants/Reimbursements	1,327,700.60	740,609.51	(587,091.09)	(55.78)	1,456,282.00	280,572.96	(1,175,709.04)	(19.27)
State Grants/Reimbursements	30.00	40.00	10.00	(133.33)	0.00	0.00	0.00	0.00
Other Grant Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Program	1,045,677.00	601,480.38	(444,196.62)	(57.52)	1,153,000.00	620,221.31	(532,778.69)	(53.79)
Extended Day Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Program	740,000.00	739,527.39	(472.61)	(99.94)	690,000.00	712,355.19	22,355.19	(103.24)
Building Rental Revenue	100,000.00	56,732.50	(43,267.50)	(56.73)	126,000.00	43,260.00	(82,740.00)	(34.33)
Other Revenues	722,888.00	581,936.93	(140,951.07)	(80.50)	347,000.00	438,082.61	91,082.61	(126.25)
Total Revenues	32,058,103.60	24,329,509.71	(7,728,593.89)	(75.89)	32,841,832.00	23,264,577.07	(9,577,254.93)	(70.84)
EXPENSES								
Personnel								
Administration & Finance	1,938,373.00	1,437,069.18	501,303.82	74.14	1,941,050.00	1,373,147.56	567,902.44	70.74
Teaching & Learning	12,721,205.71	8,065,085.86	4,656,119.85	63.40	14,336,434.44	7,992,915.45	6,343,518.99	55.75
Student Activities	789,685.00	455,657.85	334,027.15	57.70	808,697.00	511,248.61	297,448.39	63.22
Operations	768,216.00	579,106.86	189,109.14	75.38	820,184.00	591,809.23	228,374.77	72.16
Grants	672,937.89	349,191.53	323,746.36	51.89	615,147.87	325,623.67	289,524.20	52.93
Subtotal Personnel	16,890,417.60	10,886,111.28	6,004,306.32	64.45	18,521,513.31	10,794,744.52	7,726,768.79	58.28
Operating Costs								
Administration & Finance	930,048.00	716,606.95	213,441.05	77.05	1,027,800.00	732,537.08	295,262.92	71.27
Teaching & Learning	1,126,253.00	613,166.23	513,086.77	54.44	716,274.56	875,950.89	(159,676.33)	122.29
Student Activities	3,961,575.15	2,529,651.53	1,431,923.62	63.85	3,654,284.00	2,848,613.39	805,670.61	77.95
Operations	2,796,179.00	1,958,602.58	837,576.42	70.05	2,567,150.00	1,824,281.27	742,868.73	71.06
Employee Benefits	3,064,504.00	1,947,431.60	1,117,072.40	63.55	2,533,319.00	1,793,622.95	739,696.05	70.80
Grants	560,487.71	432,118.38	128,369.33	77.10	751,134.13	285,481.34	465,652.79	38.01
Subtotal Operating Costs	12,439,046.86	8,197,577.27	4,241,469.59	65.90	11,249,961.69	8,360,486.92	2,889,474.77	74.32
Total Expenses	29,329,464.46	19,083,688.55	10,245,775.91	65.07	29,771,475.00	19,155,231.44	10,616,243.56	64.34
NET BUDGET FROM OPERATIONS	2,728,639.14	5,245,821.16	2,517,182.02	(192.25)	3,070,357.00	4,109,345.63	1,038,988.63	(133.84)
Capital Outlay	1,134,492.00	607,970.74	526,521.26	53.59	1,158,500.00	890,036.60	268,463.40	76.83
Debt Service	2,444,147.00	579,835.93	1,864,311.07	23.72	2,446,022.00	612,225.96	1,833,796.04	25.03
Depreciation	0.00	1,597,633.75	(1,597,633.75)	0.00	0.00	1,661,207.67	(1,661,207.67)	0.00
Board Capital Reserve	(531,000.00)	0.00	(531,000.00)	0.00	(1,158,500.00)	0.00	(1,158,500.00)	0.00
NET BUDGET RESERVED	(318,999.86)	2,460,380.74	2,779,380.60	771.28	624,335.00	945,875.40	321,540.40	(151.50)

Financial Report - Budget to Actual (Summary)**Foxborough Regional Charter School****For 3/31/2026**

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	Budget	Actual	Budget - Actual	% of Budget
REVENUES				
Per Pupil Tuition	28,121,808.00	21,609,183.00	(6,512,625.00)	(76.84)
Federal Grants/Reimbursements	1,327,700.60	740,609.51	(587,091.09)	(55.78)
State Grants/Reimbursements	30.00	40.00	10.00	(133.33)
Other Grant Revenues	0.00	0.00	0.00	0.00
Food Service Program	1,045,677.00	601,480.38	(444,196.62)	(57.52)
Extended Day Program	0.00	0.00	0.00	0.00
Transportation Program	740,000.00	739,527.39	(472.61)	(99.94)
Building Rental Revenue	100,000.00	56,732.50	(43,267.50)	(56.73)
Other Revenues	722,888.00	581,936.93	(140,951.07)	(80.50)
Total Revenues	32,058,103.60	24,329,509.71	(7,728,593.89)	(75.89)
EXPENSES				
Personnel				
Administration & Finance	1,938,373.00	1,437,069.18	501,303.82	74.14
Teaching & Learning	12,721,205.71	8,065,085.86	4,656,119.85	63.40
Student Activities	789,685.00	455,657.85	334,027.15	57.70
Operations	768,216.00	579,106.86	189,109.14	75.38
Grants	768,401.82	349,191.53	419,210.29	45.44
Subtotal Personnel	16,985,881.53	10,886,111.28	6,099,770.25	64.09
Operating Costs				
Administration & Finance	930,048.00	716,606.95	213,441.05	77.05
Teaching & Learning	1,126,253.00	613,166.23	513,086.77	54.44
Student Activities	3,961,575.15	2,529,651.53	1,431,923.62	63.85
Operations	2,796,179.00	1,958,602.58	837,576.42	70.05
Employee Benefits	3,064,504.00	1,947,431.60	1,117,072.40	63.55
Grants	465,023.78	432,118.38	32,905.40	92.92
Subtotal Operating Costs	12,343,582.93	8,197,577.27	4,146,005.66	66.41
Total Expenses	29,329,464.46	19,083,688.55	10,245,775.91	65.07
NET BUDGET FROM OPERATIONS	2,728,639.14	5,245,821.16	2,517,182.02	(192.25)
Capital Outlay	1,134,492.00	607,970.74	526,521.26	53.59
Debt Service	2,444,147.00	579,835.93	1,864,311.07	23.72
Depreciation	0.00	1,597,633.75	(1,597,633.75)	0.00
Board Capital Reserve	(531,000.00)	0.00	(531,000.00)	0.00
NET BUDGET RESERVED	(318,999.86)	2,460,380.74	2,779,380.60	771.28