



Foxborough Regional Charter School

Board Meeting

Published on October 8, 2026 at 5:15 PM EDT

Date and Time

Wednesday October 14, 2026 at 6:15 PM EDT

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

	Purpose	Presenter	Time
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
III. Updates and Reports			6:35 PM
A. Enrollment and Recruiting Update	Discuss	Toby Romer and Amanda Mathias	25 m
• Review of current enrollment and strategies to increase enrollment in FY26 and FY27.			
B. Committee Reports (Finance/Facilities, Governance, DEI/Culture and Community, Academic Excellence)	FYI	Various	10 m
Board Committee Reports			
• Finance and Facilities • Academic Excellence • Governance • DEI/Culture and Community			
C. Community Groups (FEA, Foundation, ELPAC, SEPAC)	FYI	Toby Romer	2 m
IV. Consent Agenda			7:12 PM
A. Policy Review and Approval	Vote	Toby Romer	15 m
First Reading			
• Interacting with Law Enforcement Engaged with Civil Enforcement Policy ◦ Review Interacting with Law Enforcement Engaged with Civil Enforcement Procedures			
Second Reading			

	Purpose	Presenter	Time
• Investment Policy • Restraint Policy			

V. Board Business 7:27 PM

A.	Review and Approve FY26 Financial Audit	Vote	Karen Calvert	2 m
B.	Develop Board Member recruiting	Vote	Sergio Martin	10 m
	• Update on additional board members recruitment • Review and vote on student board member			
C.	Executive Director Evaluation	Vote	Sergio Martin and Toby Romer	30 m
	• Update on completion of SY25-26 Evaluation • Review of Executive Director goals for SY26-27			
D.	Board Annual Task Reminder	Discuss	Sergio Martin	10 m
	• Complete Self-Evaluation for 2025-26 in Board On Track • Complete Executive Director Evaluation Document in Board On Track • Complete Financial Disclosure Statement ◦ Additional Direction: https://www.mass.gov/how-to/file-a-charter-school-board-member-financial-statement-with-the-state-ethics-commission ◦ Required Form in Our Shared Drive: https://docs.google.com/document/d/1J--laeB6sjx23_QJB4VL4z5rP5sSEtZ5/copy			
E.	Meeting Minutes	Vote	Sergio Martin	5 m
	For Approval:			
	Regular meeting:			
	• September 9, 2026			

	Purpose	Presenter	Time
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Executive Session minutes: **TO BE APPROVED BY CHAIR AS CONSENT AGENDA.**

- August 8, 2023
- August 15, 2023
- September 18, 2023
- January 13, 2025
- March 11, 2026

VI. Meeting Summary and Items for Next Meeting 8:24 PM

A.	Review Agenda Items for Next Meeting	FYI	Sergio Martin	5 m
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VII. Executive Session 8:29 PM

A.	Adjourn to Executive Session	Discuss	Sergio Martin	15 m
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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.

- To discuss strategy with respect to collective bargaining and litigation.

VIII. Closing Items 8:44 PM

A.	Adjourn Meeting	Vote	Anissia Vixamar	1 m
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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:	Executive Director Report 10-14-26.pdf

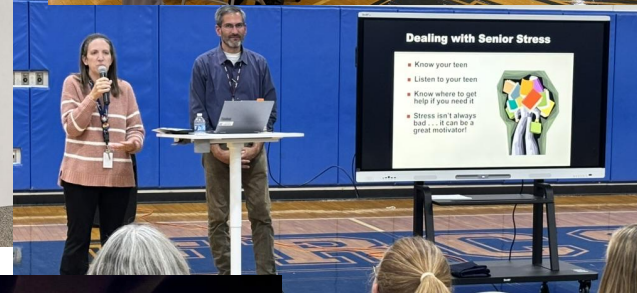
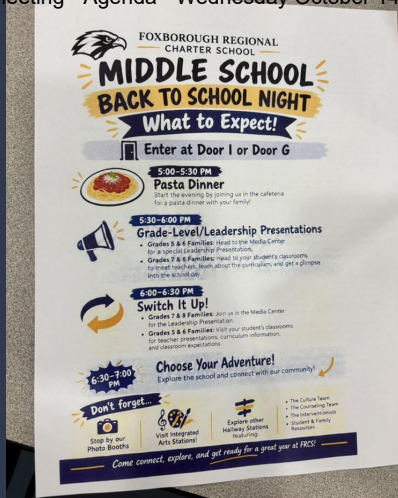


Executive Director Board Update

October 14th, 2026

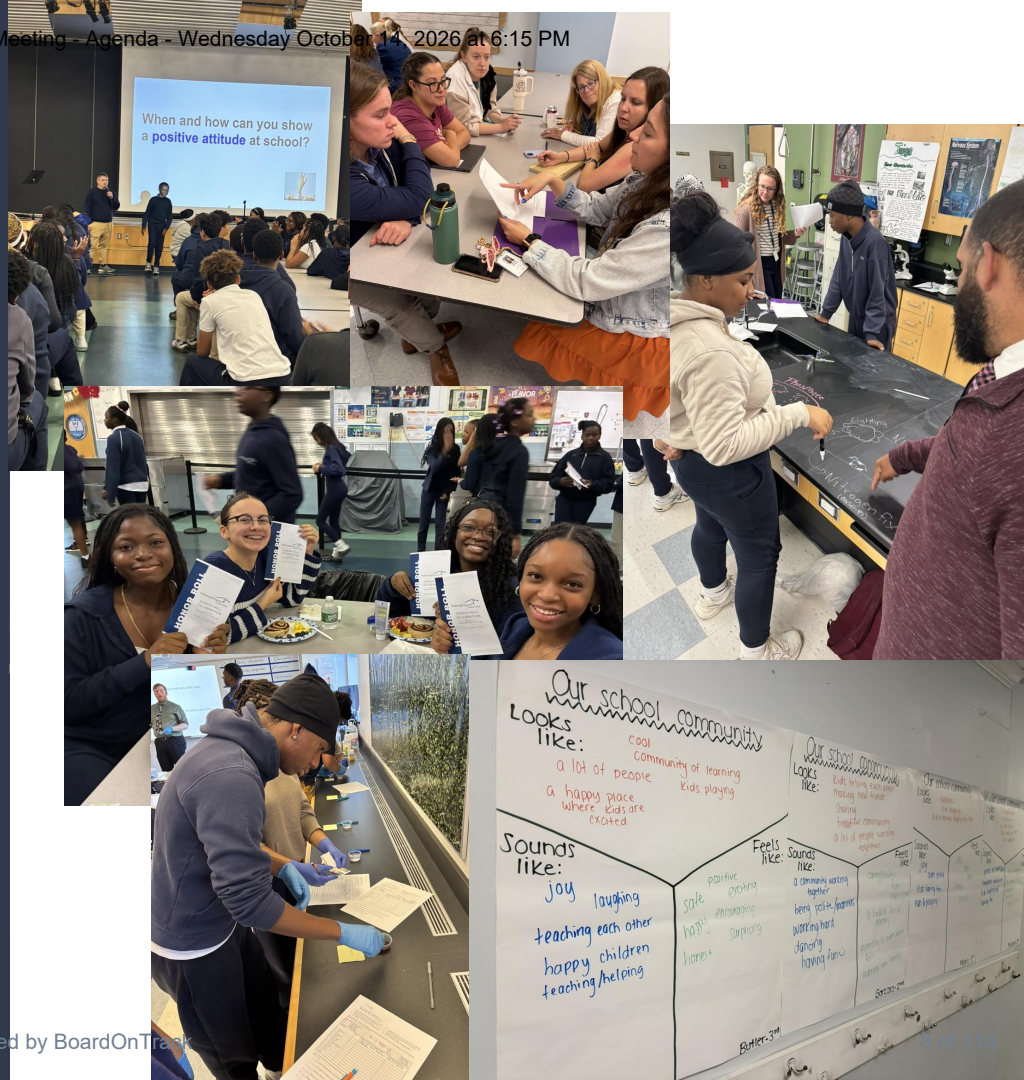
Recent & Upcoming Events

- **6th Grade Ropes Course Trip**
 - Wednesday September 23rd
- **Back to School Night**
 - Thursday September 24th , 5-7 PM
- **FEA Fall Meeting**
 - Tuesday October 6th, 6-7 PM
- **NE District-Community Consortium (Nellie Mae Foundation) Convening**
 - Wednesday, October 14th
- **Enrollment Kick-Off Open House**
 - Thursday, November 12th 5-7 PM



Schools are “in Mid-Season Form”

- Classroom routines established
- Rigorous lessons proceeding
- Teacher collaboration ongoing
- Educator and team goal setting benign completed
- Student support systems up and running



Coversheet

Enrollment and Recruiting Update

Section:	III. Updates and Reports
Item:	A. Enrollment and Recruiting Update
Purpose:	Discuss
Submitted by:	
Related Material:	Enrollment and Recruitment Board Update 10-14-26.pdf



Enrollment & Recruitment Board Update

October 14th, 2026

Agenda

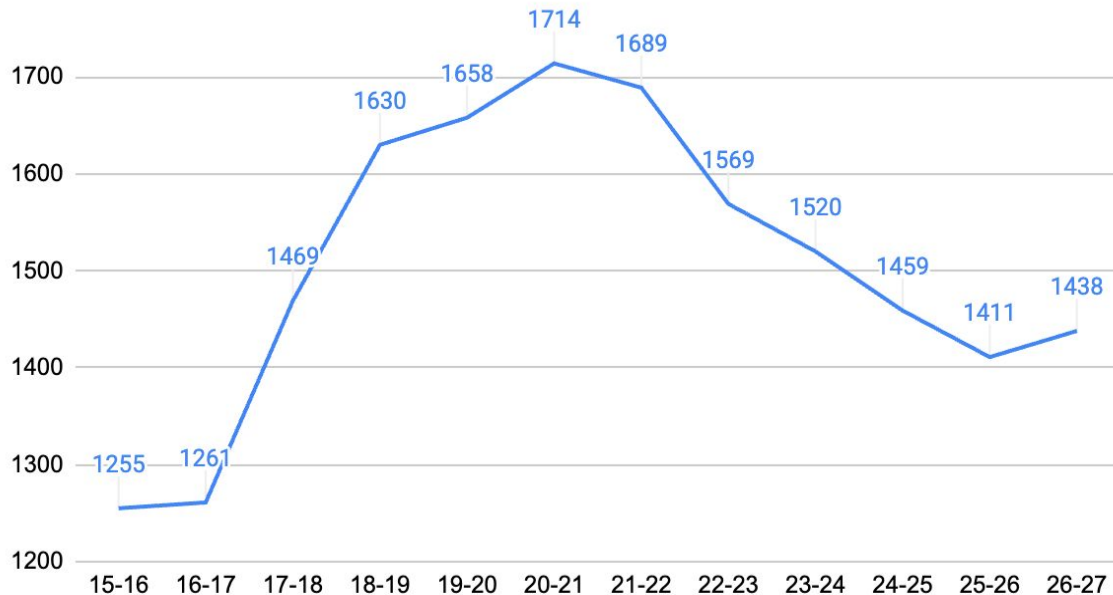
1. **Overview of Current Enrollment**
2. **Successful Recruitment Strategies**
3. **2026-27 Recruitment Key Dates**
4. **Recruitment Plans for 2026-27**
5. **MCPSA Enrollment Cohort**



FRCS Enrollment Over Time



FRCS Enrollment Over Time



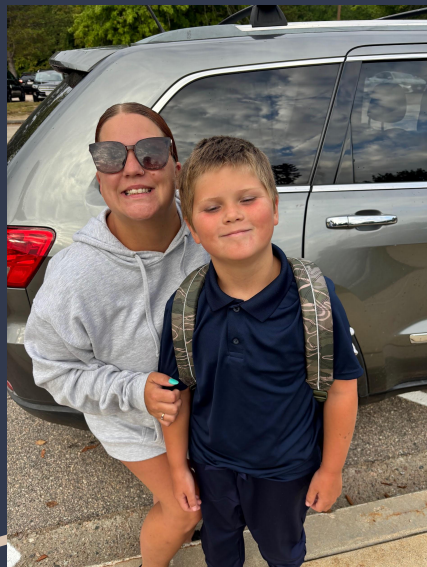
Enrollment by Town at FRCS



2026-27 Enrollment by Sending District

1. Brockton	751	52%
2. Taunton	153	11%
3. Attleboro	113	8%
4. Stoughton	74	5%
5. Foxborough	63	4%
6. Norwood	39	3%
7. Mansfield	31	2%
8. Norton	30	2%
9. North Attleboro	30	2%
10. Bridgewater	19	1%
11. Easton	18	1%
12. Avon	13	1%
13. Canton	12	1%
14. Plainville	11	1%
15. Randolph	11	1%
16. Walpole	9	1%
17. Sharon	7	0%
18. West Bridgewater	7	0%
19. Norfolk	6	0%
20. Wrentham	6	0%
Other Towns	35	3%

Current Wait Lists by Grade



Grade	FY22	FY23	FY24	FY25	FY26	FY27
Kinder	47	9	3	5	3	2
Grade 1	70	45	25	3	6	6
Grade 2	53	38	4	15	6	8
Grade 3	61	14	10	6	1	40
Grade 4	31	38	23	37	6	14
Grade 5	47	50	25	21	39	52
Grade 6	45	30	1	14	4	34
Grade 7	39	60	0	15	12	2
Grade 8	0	45	8	3	0	1
Grade 9	36	6	3	11	5	5
Grade 10						0
Total	429	335	102	130	82	164

Enrollment By Grade



Grade	Maximum Enrollment (25 Stus/Class)	FY27 Budget	FY27 Best Case Scenario	10/1 Actual Enrollment	Difference from Budgeted
K	150	110	125	122	+12
1	150	120	125	137	+17
2	150	115	125	116	+1
3	150	140	145	143	+3
4	150	131	140	133	+2
5	125	130	130	129	-1
6	125	120	130	127	+7
7	125	114	120	119	+5
8	125	112	120	116	+4
9	100	88	100	88	+/-0
10	100	84	100	78	-6
11	100	65	69	65	+/-0
12	100	66	69	65	-1
Total	1625	1395	1498	1438	+43

Enrollment Change by Grade and Cohort

Grade	FY21	FY22	% Change	FY23	% Change	FY24	% Change	FY25	% Change	FY26	% Change	FY27 9/22	% Change
K	148	146	-1.4%	140	-4.1%	129	-7.9%	104	-19.4%	110	5.8%	122	10.9%
1	150	147	-2.0%	144	-2.0%	143	-0.7%	140	-2.1%	108	-22.9%	137	26.9%
2	154	146	-5.2%	150	2.7%	138	-8.0%	142	2.9%	141	-0.7%	115	-18.4%
3	153	151	-1.3%	144	-4.6%	147	2.1%	143	-2.7%	131	-8.4%	146	11.5%
4	152	147	-3.3%	146	-0.7%	142	-2.7%	143	0.7%	141	-1.4%	133	-5.7%
5	149	141	-5.4%	129	-8.5%	128	-0.8%	131	2.3%	131	0.0%	130	-0.8%
6	152	141	-7.2%	122	-13.5%	113	-7.4%	126	11.5%	119	-5.6%	128	7.6%
7	145	139	-4.1%	109	-21.6%	119	9.2%	113	-5.0%	118	4.4%	119	0.8%
8	151	143	-5.3%	105	-26.6%	108	2.8%	108	0.0%	105	-2.8%	117	11.4%
9	117	118	0.9%	108	-8.5%	90	-16.7%	78	-13.3%	86	10.3%	89	3.5%
10	95	101	6.3%	98	-3.0%	92	-6.1%	78	-15.2%	71	-9.0%	79	11.3%
11	85	88	3.5%	88	0.0%	85	-3.4%	80	-5.9%	69	-13.8%	66	-4.3%
12	63	81	28.6%	86	6.2%	86	0.0%	86	0.0%	80	-7.0%	65	-18.8%
Total	1714	1689	-1.5%	1569	-7.1%	1520	-3.1%	1472	-3.2%	1410	-4.2%	1446	2.6%

Successful Recruitment Strategies from 2025-26



- **Focused recruitment in priority towns**
 - Attleboro, Avon, Norton, Norwood, Taunton & West Bridgewater
- **Launched Parent Ambassador Program**
 - To leverage current families and community connections
- **Expanded local visibility** through yard sign campaign
- **Increased direct engagement** through information sessions in target communities and on campus
- **Mailed targeted enrollment postcards** to district public school families via direct mail house
- **Maintained summer engagement** through post-registration events leading into the school year.
 - Highlight: Kindergarten Pancake Breakfast!

Key Dates in Recruitment 2026-27



- **Enrollment Application Opens:**
Thursday, October 15, 2026
- **Enrollment Kick Off Event:**
Thursday, November 12, 2026
- **Public Open House Event:**
Thursday, January 28, 2027
- **Deadline to Apply for Lottery:**
Friday, February 19, 2027
- **Primary Enrollment Lottery:**
Wednesday, March 3, 2027

Recruitment Plans



Learning from, and building on our successes

- **Updated priority focus towns:**
 - Attleboro
 - Avon
 - Norton
 - Norwood
 - Stoughton
 - Taunton
- **Expand Parent Ambassadors** in priority towns
 - **Leverage Local Knowledge** to guide outreach, events, and information sessions
 - **Increase Targeted Community Engagement** in priority communities
- **Strengthen the Enrollment Pipeline** through personal follow-up with newly enrolled families and a focus on first-day attendance
- **Continue Successful Strategies** from 2025-6, including direct mailings, yard signs, focus communities and parent ambassadors

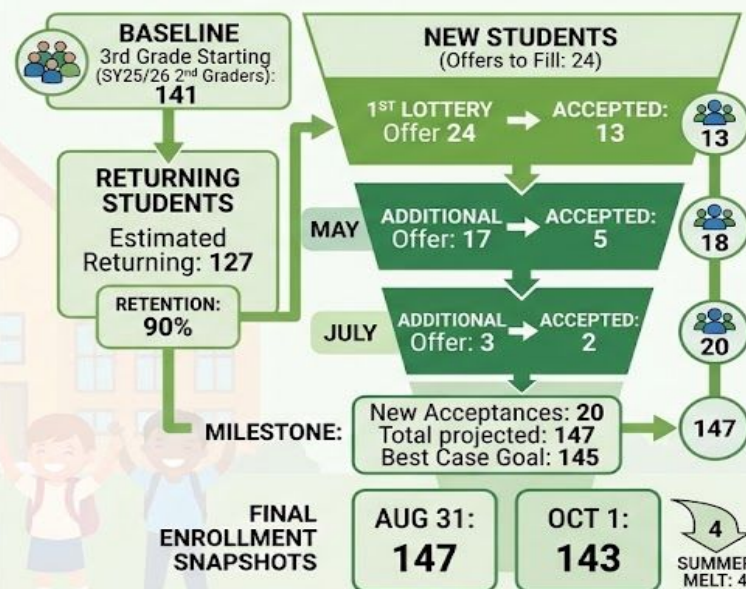
Example of the Enrollment Pipeline

ENROLLMENT PIPELINE ANALYSIS: K & 3rd GRADE (SY26 COHORT)

KINDERGARTEN ENROLLMENT PIPELINE



3rd GRADE ENROLLMENT PIPELINE



Offer Made Offer Accepted Cumulative Accepted Final Enrolled Summer Melt

Offer Made Offer Accepted Cumulative Accepted Final Enrolled Summer Melt

MCPSA Enrollment Cohort Participation



- **Strategic Enrollment Support** - Experts from *Seminar*, Opportunity to learn and share with other charters
- **Examine the root causes** of our recruitment and persistence challenges
- **Use data and analysis** to identify key opportunities for improvement
- **Learn proven strategies** for recruitment, yield, and student persistence
- **Implement new strategies immediately** to address identified challenges
- **Measure results and refine our approach** to move toward enrollment goals

Coversheet

Policy Review and Approval

Section: IV. Consent Agenda
Item: A. Policy Review and Approval
Purpose: Vote

Submitted by:

Related Material:

FRCS_Investment_Policy_-_6.5.2026.pdf

Physical Restraint Policy - Draft Fall 2026.docx - Google Docs.pdf

Interacting with Law Enforcement Officers Engaged in Civil Law Enforcement Policy - Draft 9-26 - Google Docs.pdf

Procedures for Interacting with Civil Law Enforcement - Draft 9-26.docx - Google Docs.pdf

Foxborough Regional Charter School

Investment Policy

June 2026

Purpose

From time-to-time Foxborough Regional Charter School (“FRCS”) will have more funds available than are needed to meet current obligations. Such excess funds may be invested in various financial instruments. The purpose of this policy is to set the parameters, responsibilities and controls for the investment of FRCS’s funds into cash, cash equivalents and other securities. Such investments shall comply with all federal, state law and any applicable rules.

A. General Principles

The Treasurer on the Board of Trustees will routinely and actively monitor the FRCS investment portfolio, relative values of available competing investments, and will recommend investments for the portfolio. FRCS may engage an outside investment advisor, under the direction of the Board of Trustees. The Board and Treasurer are fiduciaries to FRCS and shall avoid any transactions which could give rise to a conflict of interest or impair public confidence.

B. Objective

The Treasurer on the Board of Trustees shall consider safety, liquidity and yield when evaluating investment opportunities. Thus, FRCS’s investment objectives (by order of priority) are:

- Ensure the safety and preservation of principal
- Maintain adequate liquidity to meet cash flow requirements
- Obtain the best available return consistent with safety and liquidity

C. Investment Instruments

The Treasurer on the Board of Trustees shall choose such investment instruments consistent with the general principles and objectives with the FRCS’s investment policy. In all cases, the FRCS investment portfolio may invest in any type of security as allowed by federal and Massachusetts law and regulations. Investment options outlined in Chapter 44, Section 55 of the Massachusetts General Laws include the following:

- Term deposits or certificates of deposit having a maturity date from date of purchase of up to 3 years;
- Checking or saving accounts in trust companies, national banks, savings banks, banking companies or cooperative banks;

Foxborough Regional Charter School

Investment Policy

June 2026

- Obligations issued or unconditionally guaranteed by the United States government or any agency thereof, having a maturity from date of purchase of 1 year or less;
- United States government securities or securities of United States government agencies purchased under an agreement with a trust company, national bank or banking company to repurchase at not less than the original purchase price of said securities on a fixed date, not to exceed 90 days;
- Shares of beneficial interest issued by money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940, as amended, operated in accordance with Section 270.2a-7 of Title 17 of the Code of Federal Regulations, that have received the highest possible rating from at least 1 nationally recognized statistical rating organization and the purchase price of shares of beneficial interest purchased pursuant to this section shall not include any commission that these companies may charge; and
- Participation units in a combined investment fund, such as the Massachusetts Municipal Depository Trust, under section 38A of chapter 29 of the Massachusetts General Laws; provided, however, that no temporary notes in anticipation of revenue shall be issued under section 4 thereof as long as any revenue cash, exclusive of revenue sharing or other revenue cash the use of which is restricted to purposes other than current maintenance expenses, remains so invested.

D. Debt Service Reserve Fund

FRCS currently maintains a debt service reserve fund with the Trustee to provide security to investors of the Series 2017B Revenue Bonds. Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream from securities with a low degree of volatility. As a default, the funds are invested into a government money market fund by the Trustee, but FRCS, under direction from the Board or its designee, is able to direct the Trustee to invest these funds into other "Permitted Investments" specifically defined in Section 313 the loan and trust agreement for the Series 2017B Revenue Bonds, which include the following:

- Government or equivalent obligations including direct general obligations or obligations with principal and interest payments unconditionally guaranteed by the federal government;
- Tax-exempt bonds as defined in IRC §150(a)(6), other than "specified private activity bonds" as defined in IRC §57(a)(5)(C), rated at least "AA" or "Aa2" by S&P and Moody's, respectively, or the equivalent by any other nationally recognized rating agency, at the time of acquisition thereof;

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June 2026

- Obligations of any state or political subdivision thereof rated at least "AA-" and "Aa3" by S&P and Moody's, respectively, at the time of acquisition thereof;
- Senior debt obligations and participation certificates issued by an agency or instrumentality established by an act of Congress, including but not limited to the Federal National Mortgage Association, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal Farm Credit Bank System, Student Loan Marketing Association, World Bank or Federal Agricultural Mortgage Corporation ("Federal Agency Securities"), in each case rated not lower than the second highest category, at the time of acquisition thereof, by at least one nationally recognized rating agency; and
- Notes issued by corporate entities rated at least "AA-" and "Aa3" by S&P and Moody's, respectively, at the time of acquisition thereof.

E. Diversification

FRCS shall maintain a diverse investment portfolio to minimize the risk of loss resulting from concentration in any given instrument, unless the Board prudently determines that, because of special circumstances, the purposes of the funds are better served without diversification.

F. Custody of Securities

FRCS may choose to purchase investments directly from or through selected financial institutions. In these situations, such institutions are authorized to hold FRCS's investments in custody on behalf of the FRCS, as long as the FRCS has reasonably determined that such holdings are distinct from the financial institution's operating accounts and accounts of other clients and are reasonably protected against any claims or bankruptcy proceedings involving such financial institution. FRCS shall arrange with any such custodian to receive periodic reports detailing the holdings and transactions in any such custodial accounts.

G. Roles and Responsibilities

The Treasurer of the Board will be responsible for the following:

- Ensuring that investments are made in accordance with this policy
- Review investment activities, allocations, and overall compliance with the Board's policies at least annually
- Inform the Board, at least once a year, the summary of investments

Foxborough Regional Charter School
Investment Policy
June 2026
H. Exception Management

The Treasurer is responsible for the implementation and adherence to this policy, criteria, and procedures herein. Any exceptions, revisions or amendments to this policy or its parameters must be approved by the Board.

I. Ethics and Conflict of Interest

FRCS shall engage in socially responsible investment choices. The Treasurer on the Board of Trustees shall present the holdings of the FRCS investment portfolio to the Board of Trustees from time to time but, at a minimum, annually.

All FRCS officers and employees involved in the investment process shall refrain from personal business or investment activity that may conflict with the investment process or which could impair their ability to make impartial investment decisions. No officer or Board of Trustee member shall have any interest in, or receive compensation from, any investments which FRCS invests with; provided that officers and Board members may invest in government securities, money market funds, and broadly diversified index funds without violation of this policy.

Foxborough Regional Charter School**Physical Restraint Policy****Draft September 2026**

(For 2nd Reading Board Meeting 10-14-26)**A. Introduction**

It is the policy of Foxborough Regional Charter School to promote a safe and productive workplace and educational environment for its employees and students and to ensure that every student in Foxborough Regional Charter School is free from the use of physical restraint in compliance with the applicable Department of Elementary and Secondary Education regulations.

Accordingly, school personnel shall administer a physical restraint only as a last resort when it is needed to protect a student and/or a member of the school community from imminent, serious, physical harm. When a physical restraint needs to be administered, school personnel shall seek to prevent or minimize any harm to the student as a result of the use of the physical restraint.

This policy shall not be construed to limit the protection afforded to students under other federal and state laws, including those laws that provide for the rights of students who have been found eligible to receive special education services. Additionally, this policy shall not be construed to preclude any teacher, employee or agent of Foxborough Regional Charter School from using reasonable and necessary force to protect students, other persons or themselves from assault or imminent, serious, physical harm.

The Executive Director or designee, will develop written procedures and guidelines related to this policy identifying: (1) appropriate responses to student behavior that may require immediate intervention; and (2) alternative methods that should be used first when seeking to prevent student violence, self injurious behavior and/or deescalating potentially dangerous behavior occurring among groups of students or with an individual student, including alternative methods in emergency situations that avoid resorting to physical restraint.

A. Physical Restraint Procedures*1. Definitions*

Consent shall mean agreement by a parent/guardian who has been fully informed of all information relevant to the activity for which agreement is sought, in his or her native language or other mode of communication, that the parent/guardian understands and agrees in writing to the carrying out of the activity, and understands that the agreement is voluntary and may be revoked at any time. The agreement should describe the activity and lists the records (if any) which will be released and to whom.

Foxborough Regional Charter School**Physical Restraint Policy****Draft September 2026**

Mechanical restraint shall mean the use of a physical device to restrict the movement of a student or the movement or normal function of a portion of his or her body. A protective or stabilizing device ordered by a physician shall not be considered a mechanical restraint. The use of a mechanical restraint is prohibited unless explicitly authorized by a physician and consented to in writing by the parent/guardian of the student.

Medication restraint shall mean the administration of medication for the purpose of temporarily controlling behavior. The use of medication restraint is prohibited unless explicitly authorized by a physician and consented to by the parent/guardian of the student.

Physical escort shall mean a temporary touching or holding, without the use of force, of the hand, wrist, arm, shoulder, or back for the purpose of inducing a student who is agitated to walk to a safe location.

Physical Restraint Physical shall mean direct physical contact that prevents or significantly restricts a student's freedom of movement. Physical restraint does not include brief physical contact to promote student safety, providing physical guidance or prompting when teaching a skill, redirecting attention, providing comfort, or a physical escort.

Prone restraint shall mean a restraint in which a student is placed face down on the floor or another surface, and physical pressure is applied to the student's body to keep the student in the prone position. The use of prone restraint is expressly prohibited.

Restraint shall mean limitation on a student's physical movement using force against the student's resistance.

Seclusion shall mean the involuntary confinement of a student alone in a room or area from which the student is physically prevented, or reasonably believes he or she will be prevented, from leaving, with or without adult supervision. Seclusion does not include a timeout. The use of seclusion is expressly prohibited.

The term does not include: a classroom or school environment where, as a general rule, all students need permission to leave the room or area, such as to use the restroom; a behavior support technique that is part of the district's, school's, or program's designated procedures for behavior support, which involves the monitored separation of a student in an unlocked setting, from which the student is allowed to leave and it is implemented for the purpose of calming; or placing a student in a separate location within a classroom with others or with an instructor, so long as the student has the same opportunity to receive and engage in instruction. There may be additional emergency circumstances that permit a specific type of

Foxborough Regional Charter School**Physical Restraint Policy****Draft September 2026**

seclusion on an individual student basis, provided that certain conditions are met.

Timeout shall mean a behavioral support strategy in which a student temporarily separates from the learning activity or the classroom, either by choice or by direction from staff, for the purpose of calming. During timeout, a student shall not be involuntarily confined and staff shall be with the student or immediately available to the student at all times. Timeout shall cease as soon as the student has calmed or when thirty (30) minutes have passed, whichever event is earlier. The preference is for timeout to be implemented within a classroom. Any space utilized for timeout outside of a classroom must be approved by the Office of Student Services based on MA DESE standards before it is utilized.

B. Use of Restraint

If all other lawful and less intrusive alternatives have failed or been deemed inappropriate to prevent student violence, self injurious behavior and/or de-escalating potentially dangerous behavior occurring among groups of students or with an individual student, a physical restraint may be used as a last resort.

In other words, a physical restraint can only be used as a last resort in an emergency when a student's behavior poses a threat of imminent, serious physical harm to himself or herself or others, and the student does not respond to verbal directives or other lawful and less intrusive behavior interventions, or such interventions are deemed inappropriate under the circumstances.

Any physical restraint shall be limited to the use of such reasonable force as is necessary, for the least time necessary, to protect a student or another member of the school community from assault or imminent, serious, physical harm. A physical restraint may only be administered by school personnel who have been properly trained in the use of physical restraint.

C. Other Limitations on Use of Restraint

The following practices are expressly prohibited: (i) use of restraint inconsistent with the provisions set forth above; (ii) use of physical restraint as a means of discipline or punishment, as a response to the destruction of property or disruption of school order, as a response to a student's refusal to comply with a school rule or staff directive, or as a response to verbal threats when those actions do not constitute a threat of imminent, serious, physical harm; (iii) use of prone restraint; (iv) use of mechanical restraint; (v) use of medication restraint that has not been approved by a physician or consented to by the student's parent/guardian; (vi) use of restraint when a student cannot be safely restrained;

Foxborough Regional Charter School**Physical Restraint Policy****Draft September 2026**

and (vii) continued use of restraint when a student indicates that he or she cannot breathe, or appears to be in severe distress (including but not limited to: difficulty breathing, sustained or prolonged crying and coughing).

Restraint may not be included as a planned response in an IEP. However, for students who present with repetitive selfinjurious behaviors, the [insert appropriate title] may propose to the parent/guardian a separate written agreement for the use of restraint on an emergency basis over a limited and specified period of time. In such cases the plan must include detailed reporting to the parent/guardian on the frequency of the use and duration of restraints, and the specific time period over which the use of physical restraint will be reduced and eliminated. The [insert appropriate title] shall obtain the parent/guardian's written consent to the plan prior to implementation.

D. Proper Administration of a Physical Restraint

Only trained school personnel shall administer physical restraints. Trained school personnel are those individuals who have received either the in-depth or basic training as detailed herein. Whenever possible, the administration of the physical restraint shall be witnessed by at least one adult who does not participate in the physical restraint. When administering a physical restraint, school personnel shall use only the amount of force necessary to protect the student or others from physical injury. Additionally, school personnel administering a physical restraint shall use the safest method available and appropriate to the situation in accordance with the safety requirements detailed herein, and shall discontinue the restraint as soon as possible.

All physical restraint must be terminated as soon as the student is no longer an immediate danger to himself/herself or others, or the student indicates that he or she cannot breathe, or if the student is observed to be in severe distress, such as having difficulty breathing, or sustained or prolonged crying or coughing.

It should be noted, however, that these training requirements shall not preclude a teacher, employee or agent of the school from using reasonable and necessary force to protect students, other persons or themselves from assault or imminent, serious, physical harm.

E. Safety Requirements

No restraints shall be administered in such a way that a student is prevented from breathing or speaking. During the administration of a restraint, school personnel shall continuously monitor the physical status of the student, including skin color, temperature and respiration. Any and all restraint shall be immediately released upon a determination by the school

Foxborough Regional Charter School**Physical Restraint Policy****Draft September 2026**

personnel administering the restraint that the student is no longer at risk of causing imminent physical harm to himself, herself or others.

Additionally, restraints shall be administered in such a way as to prevent or minimize physical harm. If, at any time during a physical restraint the student demonstrates difficulty breathing or significant physical distress, including but not limited to, trouble breathing or prolonged coughing or crying, the student shall be released from the restraint immediately, and school staff shall take steps to seek medical assistance. School personnel shall review and consider any known medical or psychological limitations and/or behavioral intervention plans regarding the use of physical restraint on an individual student, as well as known or suspected trauma history.

At any time during the administration of a physical restraint, school personnel may take steps to seek medical assistance if it appears that the student is demonstrating significant physical distress.

F. Follow-up Procedures

At an appropriate time after a student has been released from a restraint, the Director of Student Services or their designee shall implement the follow-up procedures: (1) review the restraint with the student to address the behavior that precipitated the restraint; (2) review the incident with school personnel who administered the restraint to discuss whether proper restraint procedures were followed; (3) follow-up should occur with students who witnessed the incident, including teacher debrief, counselor debrief or the use of restorative practices; and (4) written notification of the restraint should be sent to the Office of Student Services and the immediate supervisor of the principal.

G. Reporting Requirements

Every use of physical restraint shall be documented in writing and reported to the principal and Director of Student Services, including the name of the student restrained. The principal of the school shall maintain ongoing records of all reported instances of physical restraint.

The school staff member who administers a physical restraint that results in an injury to a student shall verbally inform the principal or their designee of the restraint as soon as possible and no later than the close of the school day in which the restraint was administered. A written report shall be completed and provided to the principal and Director of Student Services for review of the use of restraint no later than the next working day after the restraint was administered. If the principal has administered the restraint, they shall prepare the report and submit it to the Director of Student Services to review.

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The principal or their designee shall verbally inform the student's parents/guardians of any physical restraint as soon as possible but no later than twenty-four (24) hours after the use of restraint, and by a written report postmarked no later than three (3) school working days following the use of the physical restraint. The principal shall provide the student and the parent/guardian an opportunity to comment in writing on the use of the restraint and on information in the written report.

The principal shall convene a student support team to make an assessment of an individual student's needs if a student has been restrained on two (2) separate occasions within a seven (7) day period or three (3) times within a thirty (30) day period. Members of the student support team shall participate in the assessment. Each member of the student support team shall read written reports of restraint and any comments provided by the student and parent/guardian about such reports and the use of the restraints. In addition to review and discussion of such reports by the student support team, the assessment shall include an analysis of the circumstances leading up to each restraint, including factors such as time of day, day of the week, antecedent events, and individuals involved. The assessment shall conclude with a plan for addressing any factors that may have contributed to escalation of behaviors, consideration of alternatives to restraint, including de-escalation techniques and possible interventions, and such other strategies and decisions, as appropriate, with the goal of reducing or eliminating the use of restraint in the future. The principal shall ensure that a record of each individual student reviewed by the student support team is maintained and made available for review by the Department of Elementary and Secondary Education, upon request.

The Director of Student Services shall conduct a monthly review of schoolwide restraint data. This review shall consider patterns of use of restraints by similarities in the time of day, day of the week, or individuals involved; the number and duration of physical restraints schoolwide and for individual students; the duration of restraints; and the number and type of injuries, if any, resulting from the use of restraint. The Director of Student Services shall determine whether it is necessary or appropriate to modify the school's restraint prevention and management practices and procedures, conduct additional staff training on restraint reduction/prevention strategies, such as training on positive behavioral interventions and supports, or take such other action as necessary or appropriate to reduce or eliminate restraints.

Any restraint lasting longer than 20 minutes must be approved by the school principal and reported to the Department of Elementary and Secondary Education following state protocols.

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H. Training Requirements*1. All Program Staff*

Within the first month of each school year, the Director of Student Services shall provide all program staff with training on restraint prevention and behavior support, the requirements of when restraint is used and this policy.

Additionally, for all new school employees that are hired after the start of the school year, the Assistant Director of Special Education shall within the first month of their employment provide the new employees with training on this policy. The training shall consist of the following: (a) this policy and related procedures and guidelines developed by the Director of Student Services; (b) interventions that may preclude the need for restraint, including de-escalation of problematic behaviors and other alternatives to restraint in emergency circumstances, including use of timeout as a behavior support strategy distinct from seclusion; (c) when behavior presents an emergency that requires physical restraint, the types of permitted physical restraints and related safety considerations, including information regarding the increased risk of injury to a student when any restraint is used, in particular a restraint of extended duration; (d) administering physical restraint in accordance with known medical or psychological limitations and/or behavioral intervention plans applicable to an individual student, including known or suspected trauma history; (e) the role of the student, staff and family in preventing use of restraint; and (f) identification of program staff who have received in-depth training in the use of physical restraint.

2. Staff Authorized to Serve As a School Wide Resource on the Proper Administration of Physical Restraints

At the beginning of each school year, the Assistant Director of Special Education shall identify program staff that is authorized to serve as a schoolwide resource to assist in ensuring proper administration of physical restraint.

The content of the in-depth training shall be competency-based and at least sixteen (16) hours in length. Such individuals shall participate in at least one refresher course during subsequent school years of no less than six (6) hours in length. Training shall include, but not be limited to: (a) appropriate procedures for preventing the use of physical restraint, including the de-escalation of problematic behavior, relationship building and the use of alternatives to restraint; (b) description and identification of specific dangerous behaviors on the part of students that may lead to the use of physical restraint and methods for evaluating the risk of harm in individual situations in order to determine whether the use of restraint is warranted; (c) the simulated experience of administering and receiving physical restraint,

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instruction regarding the effect(s) on the person restrained, including instruction on monitoring physical signs of distress and obtaining medical assistance; (d) instruction regarding documentation and reporting requirements and investigation of injuries and complaints; (e) instruction regarding the impact of physical restraint on the student and family, recognizing the act of restraint has impact, including but not limited to psychological, physiological, and socialemotional effects; and (f) demonstration by participants of proficiency in administering physical restraint.

I. Complaint Procedures*1. Informal Resolution of Concern About Use of Physical Restraint*

Before initiating a formal complaint procedure, a student or his/her parent/guardian who has concerns regarding a specific use of a physical restraint, may seek to resolve his/her concerns regarding a specific use of a physical restraint by raising the issue with [insert appropriate title]. The student and/or his/her parent/guardian should direct their concerns regarding a specific use of a physical restraint to [insert appropriate title] within ten (10) days of the parent/guardian's receipt of the written report from the school as detailed herein. The [insert appropriate title] shall attempt, within his/her authority to work with the individual to resolve the complaint fairly and expeditiously. If the student and/or his/her parent/guardian are not satisfied with the resolution, or if the student and/or his/her parent/guardian does not choose informal resolution, then the student and/or his/her parent/guardian may proceed with the formal complaint process detailed herein.

2. Formal Resolution of Concern About Use of Physical Restraint

A student or his/her parent/guardian, who has concerns regarding a specific use of a physical restraint, may seek to resolve his/her concerns regarding a specific use of a physical restraint by submitting a written complaint to the Board of Trustees. The student and/or his/her parent/guardian should submit this letter to the Board of Trustees within twenty (20) days of the parent/guardian's receipt of the written report from the school as detailed herein. The written complaint shall include (a) the name of the student; (b) the name of the school where the physical restraint allegedly occurred; (c) the name of the individuals involved in the alleged physical restraint; (d) the basis of the complaint or concern; and (e) the corrective action being sought.

The Board of Trustees, through its designees, shall conduct an investigation into the complaint promptly after receiving the complaint. In the course of its investigation, the Board of Trustees and/or its designees shall contact those individuals that have been referred to as having pertinent information related to the complaint. Strict timelines cannot

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be set for conducting the investigation because each set of circumstances is different. The Board of Trustees and/or its designees will make sure that the complaint is handled as quickly as is feasible. After completing the formal investigation, the Board of Trustees shall contact the individual who filed the complaint regarding the outcome of its investigation and its determination as to whether any corrective action is warranted.

**Foxborough Regional Charter School
Interacting with Law Enforcement Officers Engaged in Civil Law Enforcement Policy
Draft 10-2026**

(For First Reading at Board Meeting 10/14/26)

At the Foxborough Regional Charter School, we recognize the importance of all students being known and valued, and promote a safe, inclusive, and welcoming learning environment for all students. All of our students have a right to a free public education regardless of race, color, sex, gender identity, religion, national origin, immigration or citizenship status, disability, or sexual orientation.

On August 5, 2026, Governor Maura Healey signed into law the PROTECT Act. It is now the law in Massachusetts that, except as required by state or federal law or as required for the Commonwealth or its subdivisions to administer a state or federally supported or funded program, civil arrests for civil law enforcement, including federal immigration enforcement, are not allowed on school grounds during school hours, student drop off and pick up windows, before- and after-school programming and school-sponsored events without a Judicial Warrant or Judicial Order.

The Executive Director shall immediately implement PROTECT Act procedures consistent with the Model Procedures and the Guidance for K-12 Schools Related to Interacting with Civil Law Enforcement issued by the Governor's Office, the Executive Office of Education and the Department of Elementary and Secondary Education on August 21, 2026.

The procedures will promote schools that are safe and accessible for students, staff and residents. The procedures shall be implemented, wherever applicable, in alignment with district emergency operations plans, medical and behavioral health response plans, and the school resource officer Memorandum of Understanding.

The procedures shall include:

- (i) Procedures for identifying and designating a senior administrator at the central office to serve as the individual responsible for having primary contact with law enforcement agents engaged in civil law enforcement for the school system and the central point of contact for schools on interactions with civil law enforcement;
- (ii) Procedures for identifying and designating a senior administrator at each school to serve as the individuals responsible for having primary contact with law enforcement agents engaged in civil law enforcement who arrive on site at the school or request information about students, employees, or other persons affiliated with the school;
- (iii) Procedures for contacting the school district's attorney;
- (iv) Procedures for contacting the senior administrator at the school and the District central office in the event law enforcement agents engaged in civil law enforcement arrive on

school grounds or request information about students, employees, or other persons affiliated with the school;

- (v) Procedures for documenting all interactions with law enforcement agents engaged in civil law enforcement while on school grounds;
- (vi) Procedures for notifying a student's parent(s) or guardian(s) or the student directly if the student is 18 years or older or emancipated, if a law enforcement agent engaged in civil law enforcement requests access to a student or student's information for any civil law enforcement purpose;
- (vii) Procedures following the confirmation of law enforcement agents engaged in civil law enforcement on school grounds, including notifying parents and guardians, teachers, administrators, and school personnel;
- (viii) Procedures to confirm and update students' emergency contacts, with allowance for more than one person to be listed, and alternative caregiver plans; and
- (ix) A plan to share these procedures with students and families on the school district's website. This policy and the accompanying procedures shall constitute the written emergency response plan required by the PROTECT Act.

Foxborough Regional Charter School Procedures for Interacting with Civil Law Enforcement

DRAFT FALL 2026

On August 5, 2026, Governor Maura Healey signed into law the [PROTECT Act. Stat. 2026, c. 163](#), §§ 1–24 (Act). It is now the law in Massachusetts that, except as required by state or federal law or as required for the Commonwealth or its subdivisions to administer a state or federally supported or funded program, civil arrests, including for federal immigration enforcement, are not allowed in the following nonpublic areas: school grounds during operating hours (defined in Appendix E) without a Judicial Warrant or Judicial Order.

As required by the Act, these procedures outline a process for Foxborough Regional Charter School (FRCS) employees to follow when interacting with law enforcement officers engaged in civil law enforcement. The procedures promote schools that are safe and accessible for students, staff, and residents. The procedures shall apply equally to all forms of law enforcement and should be focused on maintaining student safety. All terms used in this document are defined in the Definitions section in Appendix E at the end of this document.

I. Interactions with Law Enforcement Officers Engaged in Civil Law Enforcement

Civil arrests are not permitted on school grounds during operating hours unless Law Enforcement Officers (Officers) have a valid Judicial Warrant or Judicial Order.¹ For purposes of these procedures, school grounds are defined in Appendix E.

A. General Procedures for FRCS Staff Interacting with Law Enforcement Officers Engaged in Civil Law Enforcement

- i. Staff should remain calm and professional when encountering Officers conducting civil law enforcement and should use the language outlined in these procedures.
- ii. Staff should never attempt to physically interfere with Officers conducting civil law enforcement activities, nor should they feel compelled to approach an Officer or engage with them first.
- iii. If employees and staff feel unsafe engaging with Officers, they can decline to interact with them and instead rely on administrators, as described below.

B. Designated Senior Administrators to Serve as Contact Persons

The Executive Director has identified the following senior administrators from the FRCS Executive leadership team as the designated district-level contact person for any situation in which Officers are engaged in civil law enforcement on school grounds. In the event the district-level contacts are not available, additional members of the district leadership team should be contacted immediately.

¹ As noted in the Section on Existing Obligations, below, nothing in these Procedures prohibits appropriate cooperation with authorities, including police, fire departments, emergency medical services, child protection authorities or other public safety officials, responding to an emergency, protecting a child from abuse or neglect, or otherwise exercising lawful authority unrelated to civil law enforcement.

- Toby N. Romer, Executive Director
- Lesly Michelot, Director of Operations

The Executive Director has identified the following leaders from each school as the designated school-level contact person for any situation in which Officers are engaged in civil law enforcement on school grounds. In the event the school leader is not available, the school assistant principals or main office staff should be contacted immediately.

- Nicole Ouiment, Elementary School Principal
- Judith Estime, Middle School Principal
- Bridget Lemieux, High School Principal

The Executive Director or their designee will be the district's contact person for calling the district's attorney when Officers are on-site (see Step iv. of the response protocol, below).

C. Response Protocol

- i. If a request from civil law enforcement is made by phone or email, staff should not respond substantively and should immediately refer the request to the designated contact person.
- ii. If Officers arrive on site and there are no apparent exigent (emergency) circumstances, staff should inform the Officers that the staff will contact an administrator to assist them and that the Officers should wait where they are (ideally outside or in the school vestibule, away from students and families).
- iii. When staff encounter or become aware of Officers engaged in civil law enforcement on school grounds, they should immediately notify the school principal or a district leadership team member.
- iv. Once notified, the school principal or district leadership team member should immediately notify a district-level contact person and go to the location where the Officers are waiting.
- v. The Executive Director or their designee will call the district's attorney for advice. If possible, the administrator on site will connect with the attorney on a three-way call with the district-level contact person.
- vi. The principal or district leadership team member will ask the Officers for their identification, and record their names, agencies, and badge numbers.
- vii. The principal or district leadership team member will ask to view any warrant or other documentation. The principal or district leadership team member—with assistance from an attorney, if available—should review the documents to determine whether the Officers have a valid Judicial Warrant or Judicial Order. See Review of Warrant, below.
- viii. If the Officers have a valid Judicial Warrant or Judicial Order authorizing an arrest or entry to search or both, the principal or district leadership team member will inform

the Officers that they may enter the school grounds; however, they will request that where feasible, the Officers avoid any areas where students are present.²

- ix. If the Officers do not have a valid Judicial Warrant or Judicial Order, or they only have an administrative warrant, the principal or district leadership team member will inform the Officers that based on state law, they are not authorized to conduct an arrest on school grounds and ask them to leave.
- x. If the Officers proceed to conduct a civil arrest in these areas in violation of the PROTECT Act, no one should attempt to physically interfere with them. Rather, staff should follow the guidance for bystanders in Guidance for K-12 Schools Related to Interacting with Civil Law Enforcement at Part IV. If there is an imminent threat to the safety of a child, staff member, family member, or other person, program staff should not hesitate to call 9-1-1 for assistance.
- xi. After the Officers have left the school grounds, the school should report the event to the Attorney General's Office Civil Rights Division.

D. Review of Warrant

The principal, with assistance from the district-level contact person and the district's attorney, if available, will review any warrants or orders. The district-level contact person and principal will be generally familiar with the concept of a judicial warrant and judicial order based on the information in the Guidance for K-12 Schools Related to Interactions with Civil Law Enforcement. A sample judicial warrant is included in the appendix for these procedures.

Judicial Warrants and Judicial Orders are documents issued by a judge or magistrate sitting in the judicial branch of state or federal government. These documents authorize a search of a specific place or an arrest of a specific person based on sufficient information to support that a crime has been committed ("probable cause"). Note that other judicial orders can include subpoenas or summons, but they do not allow physical access into nonpublic places.

A Judicial Warrant is: (1) signed by a judge, magistrate, or assistant clerk magistrate and dated; (2) issued by a court; and (3) includes the location to be searched or the persons or items to be seized/arrested.

A Judicial Order may take many forms but should include: (1) the caption of a court case; (2) the name of the court; and (3) a judge, clerk magistrate, or assistant clerk magistrate's signature, with a date.

E. Guidance on Language

FRCS staff should use the language below when interacting with Officers when they request to conduct civil law enforcement on the school grounds:

- "I am not authorized to allow you to enter the school. Please wait here while I contact an administrator."

² In rare circumstances, Officers may identify a clear and immediate health or safety threat that qualifies as an exception to the warrant requirement.

- “I am not authorized to discuss specific individuals or to speak with you about this student/child/employee. I am going to contact an administrator who will discuss this further with you.”
- “I am not permitted to discuss/disclose private information to you.”

F. Documentation of Interactions

Employees, staff, administrators, and the designated contact person(s) are to document interactions with law enforcement officers engaged in civil law enforcement, and are encouraged to wait until they feel safe to write down what happened. This may be after the officers leave the school grounds. Schools should use the form in Appendix B and keep this record as they would any other school records, in the normal course. A sample form is included as Appendix B.

Under the response protocol described above, employees, staff, administrators, and the designated contact person(s) may interact with law enforcement officers in different ways and at different times. The following procedures reflect those roles, but are not intended to limit what any particular person should write down from the interaction. For example, if an employee happened to see an officer's name and badge number, they should write that down too. Likewise, if the designated contact person counted the number of vehicles used by law enforcement, they should write that down too. Everyone is encouraged to document the impact on any students/children/employees/staff (after any immediate issues have been addressed) and any follow up actions needed to support them. Everyone should be advised to write down what they remember of the incident, including but not limited to the following information:

- i. Date and time when law enforcement officers arrived on school grounds or made the information request;
- ii. The names and badge numbers of the officers, and the agency they represented;
- iii. The number of vehicles and license plate numbers, if visible;
- iv. The names of witnesses, students, or other staff involved;
- v. Steps taken to notify the school-level contact person, the district-level contact person, or the school's attorney, as the case may be;
- vi. The actions of the law enforcement officers, including whether the officers complied with school instructions;
- vii. Whether the law enforcement officers had a valid Judicial Warrant or Judicial Order, or some other documentation;
- viii. Whether a civil arrest was made on school grounds; and
- ix. Impact on any students/children/employees/staff (after any immediate issues have been addressed) and any follow up actions needed to support them.

Bystanders, including employees and staff, can openly (not secretly) videorecord the interaction, but they must not interfere.

G. Law Enforcement Activities Near School Grounds

If law enforcement or civil immigration enforcement activities occur near school grounds, FRCS will evaluate, consistent with our safety plans, to determine whether student and staff safety may be impacted. If safety concerns are identified, appropriate safety measures will be implemented, which may include delaying dismissal times. Communication with families will follow accordingly if action is necessary.

H. School Transportation

FRCS will review its Emergency Operations Plans with school bus companies to promote student safety in the event of any type of law enforcement activity at bus stops or on school grounds. This includes special education transportation. Additionally, FRCS will review school transportation contracts and communicate with school transportation companies regarding policies and protocols for bus drivers in the event of active law enforcement activity near a school bus stop. This includes considerations for special education transportation. Transportation-related procedures will focus on maintaining child and resident safety and avoiding dangers associated with dropping a child or resident near an active crime scene or any law enforcement arrest or operation.

I. School Resource Officer(s)

FRCS will ensure that the School Resource Officer Memorandum of Understanding (MOU) with the Foxborough Police Department complies with the mandatory [statewide model](#), and includes information about the roles and responsibilities of the School Resource Officer in our schools, including in circumstances where law enforcement officers are conducting civil law enforcement on school grounds.

J. Parental Notice

When FRCS confirms the presence of Officers engaged in civil law enforcement on school grounds, we will notify students' parents and guardians, teachers, administrators, and school personnel. The notice to parents and guardians will be translated into the languages other than English most commonly spoken in our communities. FRCS will provide this notice in a manner that protects the confidentiality and privacy of any potentially identifying information. A template email notice is included in Appendix C of these Procedures.

The school principal will notify the family of a student if Officers conducting civil law enforcement are trying to reach a specific student or seeking information about a specific student. The principal will notify the student directly if the student is 18 years old or older. A template email notice is included in Appendix D to these Procedures.

II. Protection of Personally Identifiable Information

FRCS cannot disclose personally identifiable information about a student to third parties, including Officers and the media, either orally or in writing unless: FRCS has the parent or guardian's specific, informed consent (or, in the case of a student who is at least 18 years old

or emancipated, the specific, informed consent of the student); it is pursuant to a Judicial Warrant, Judicial Order, or subpoena; or there is a health or safety emergency. FRCS also respects the privacy preferences and concerns of a student's parent or guardian (or the student themselves if over 18 years old or emancipated) in response to media inquiries and, to the extent consistent with the law, interactions of law enforcement officers that may implicate students.

As an exception to releasing information only with specific informed consent, FRCS designates certain information as “directory information.” Parents/guardians (and students who are at least 18 years old or emancipated) have the right to opt out of being included in directory information. FRCS limits what information is included in the directory (e.g., by excluding the student’s address and place of birth), and limits disclosure to the school community. Under federal law, FRCS notifies students and their families annually of what information is included in the directory in our Student and Family Handbook, and permits parents to opt out of releasing their child’s directory information. FRCS offers translations of this handbook for parents/guardians with limited English proficiency.

III. Caregiver Plans and Contact Information

FRCS keeps emergency contact information, alternative caregiver contacts, and authorized pick-up contacts up to date for all students. We allow parents/guardians to list more than one person as an emergency contact. We keep associated documentation on file, such as an authorization of another caregiver, temporary agent, or guardian.

A. Support for Students

FRCS will offer culturally responsive counseling and other supports to students experiencing increased anxiety as a result of civil law enforcement activity.

B. Support for Families

FRCS will offer support and connections to community resources to families affected by civil law enforcement activity, as appropriate. We will engage with families to address barriers to student attendance, behavioral challenges in school, or other concerns. Communications with families will be made in their primary language, including by using interpreters if needed. FRCS may also host information sessions for families, utilizing interpreters as appropriate, to share our protocol and communication plans for when civil law enforcement activity occurs.

IV. Trainings Regarding Interactions with Civil Law Enforcement

FRCS will conduct training on implementation of these procedures and best practices to support the safety of all students, staff, families and authorized visitors within all the school facilities. DESE, in consultation with EOE, the Massachusetts Office for Refugees and Immigrants, and the Massachusetts Attorney General, will develop a model training on these Model Procedures, as well as the Model Policy and Guidance for K-12 Schools Related to

Interacting with Civil Law Enforcement. FRCS may use that model training or develop its own training, so long as the content is consistent with the model training.

V. Existing Obligations

Nothing in these Procedures alters the school's obligations to comply with state and federal laws or existing policies or procedures.

Nothing in these Procedures prohibits appropriate cooperation with authorities, including police, fire departments, emergency medical services, child protective authorities, or other public safety officials responding to an emergency, protecting a child from abuse or neglect, or otherwise exercising lawful authority unrelated to civil immigration enforcement. If there is an imminent physical threat to the safety of a child, staff member, family member, or other person, program staff should not hesitate to call 9-1-1 for assistance.

VI. Posting on our website

FRCS's procedures and policy will be posted on the FRCS website translated into the primary languages of families in our community.

VII. Additional Resources for FRCS Students and Families

The Massachusetts Attorney General's Office and the Massachusetts Office for Refugees and Immigrants have created the following resources for the public to learn more about their rights.

- [Massachusetts Attorney General: Resources for Immigrants in Massachusetts](#)
- [Massachusetts Office for Refugees and Immigrants: Community Resource Toolkit](#)
- [Massachusetts Attorney General Guidance: KNOW YOUR RIGHTS: ICE Enforcement](#)
- [An Updated Guide for Immigrants, Families, and Communities](#) (available in
- [Spanish, Portuguese, Haitian Creole, Chinese, Vietnamese](#))
- [Massachusetts Attorney General Guidance: General Information for Massachusetts](#)
- [Service Providers Regarding Immigration Enforcement](#) (available in
- [Spanish, Portuguese, Haitian Creole, Chinese, Vietnamese](#))
- [Massachusetts Attorney General Guidance: K-12 Schools' Obligations to Protect](#)
- [Students and Their Information](#)
- [Massachusetts Attorney General Flyer: Immigrant Students' Right to Attend School: A](#)
- [Guide for Families](#) (available in [Spanish](#), [Portuguese](#), [Haitian Creole](#),
- [Vietnamese](#), [Chinese](#))
- [Massachusetts Attorney General Flyer: K-12 Schools on Protections for Students and](#)
- [their Information](#)
- [Emergency Planning Guide for Parents with Uncertain Immigration Status](#) (available in
- [Spanish, Portuguese, Haitian Creole, Simplified Chinese](#))
- [Emergency Planning Fact Sheet for Parents with Uncertain Immigration](#)

- [Status \(available in *Spanish*, *Portuguese*, *Haitian Creole*, *Simplified Chinese*\)](#)
- [Attorney General's Advisory Regarding Equal Access to Public Education for All](#)
- [Students Irrespective of Immigration Status](#)
- [Upholding the Rights of Immigrant Students to Enroll in School: Guidance for School Committees and Districts](#)

APPENDIX A

Sample Judicial Warrants and Administrative Warrants

Figure 1: State Court Judicial Warrant

APPLICATION FOR SEARCH WARRANT G.L. c. 276, §§ 1-7	TRIAL COURT OF MASSACHUSETTS
NAME OF APPLICANT 	SUPERIOR COURT DEPT. ESSEX DIVISION
POSITION OF APPLICANT Trooper, Massachusetts State Police	SEARCH WARRANT DOCKET NUMBER

I, the undersigned APPLICANT, being duly sworn, depose and say that:

1. I have the following information based upon the attached affidavit(s), consisting of a total of 77 pages, which is (are) incorporated herein by reference.
2. Based upon this information, there is PROBABLE CAUSE to believe that the property described below:

☐

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☐

☒

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has been stolen, embezzled, or obtained by false pretenses.
is intended for use or has been used as the means of committing a crime.
has been concealed to prevent a crime from being discovered.
is unlawfully possessed or concealed for an unlawful purpose.
is evidence of a crime or is evidence of criminal activity.
other (specify):
3. I am seeking the issuance of a warrant to search for the following property (*describe the property to be searched for as particularly as possible*):
 See Addendum A, which is incorporated herein by reference.
4. Based upon this information, there is also probable cause to believe that the property may be found (*check as many as apply*):

☒

at (identify the exact location or description of the place(s) to be searched):

Figure 2: Federal Court Judicial “search warrant” (left) & Administrative “ICE Warrant” (right)

Appendix B

FRCS Civil Law Enforcement Interaction Documentation

Date:

Time:

Location:

Agent Name(s):

Badge/Identification Number:

Agency:

Supervisor/Contact Information:

Purpose stated by agent:

Person, records, or area requested:

Document presented:

- ☐ Judicial warrant
- ☐ Judicial order
- ☐ Subpoena
- ☐ Administrative immigration warrant
- ☐ Immigration detainer
- ☐ Other: _____
- ☐ No document presented

School-level contact notified: ☐ Yes ☐ No

District-level contact notified: ☐ Yes ☐ No

School attorney contacted: ☐ Yes ☐ No

School-level response:

Information or records disclosed, if any:

Any arrest/detention or other enforcement action:

Impact on children/school operations:

Any other observations:

Person completing report:

Date completed:

APPENDIX C

Template for notifying families and school community about confirmed presence of law enforcement officers engaged in civil law enforcement on school grounds

Dear Families,

We are writing to inform you that civil law enforcement agencies, specifically [INCLUDE THE NAME OF THE AGENCY IF AVAILABLE], were present at [LOCATION] at the Foxborough Regional Charter School campus on [DATE].

Per the PROTECT Act signed on August 5th, 2026, it is now the law in Massachusetts that civil arrests for civil law enforcement, including federal immigration enforcement, are not allowed on school grounds during school hours, during before- and after-school programming, and during school-sponsored events without a judicial warrant or judicial order.

FRCS has clear procedures and policies in place to follow the PROTECT Act, which you can see on our website, <https://www.foxboroughrcs.org/>.

If you are looking for additional legal assistance or information, please use the resources below.

- **For general legal help please access legal assistance here:**
 - [Massachusetts Legal Resource Finder](#)
- **For legal assistance with regard to immigration issues, please access legal assistance here:**
 - The Legal Representation Fund (LRF) -- For those recently detained by ICE. Detained Hotline: (617) 637-8195. Family & Friends Hotline: (617) 396-7143
 - The Massachusetts Access to Counsel Initiative (MACI) -- For those facing deportation currently in Immigration court proceedings. Intake: 508-505-4588
 - MIRA Immigration Helpline miracoalition.org/news/immigration-helpline/
 - Nationwide Immigration Lawyer Search ailalawyer.com

APPENDIX D

Template for notifying family members or students age 18 or emancipated about specific requests from law enforcement officers engaged in civil law enforcement

Dear _____,

As the parent or legal guardian of _____, this email is to notify you that civil law enforcement agencies, specifically [INCLUDE THE NAME OF THE AGENCY IF AVAILABLE] was [either trying to reach your child OR sought specific information about your child].

You may reach out to [CONTACT PERSON] at [PROGRAM] with any questions about this incident, but please be aware that our program may not have any more information than what has already been provided above.

Per the PROTECT Act signed on August 5th, 2026, it is now the law in Massachusetts that civil arrests for civil law enforcement, including federal immigration enforcement, are not allowed on school grounds during school hours, during before- and after-school programming, and during school-sponsored events without a judicial warrant or judicial order.

FRCS has clear procedures and policies in place to follow the PROTECT Act, which you can see on our website, <https://www.foxboroughrcs.org/>.

If you are looking for additional legal assistance or information, please use the resources below.

- **For general legal help please access legal assistance here:**
 - [Massachusetts Legal Resource Finder](#)
- **For legal assistance with regard to immigration issues, please access legal assistance here:**
 - [The Legal Representation Fund \(LRF\)](#) - For those recently detained by ICE. Detained Hotline: (617) 637-8195. Family & Friends Hotline: (617) 396-7143
 - [The Massachusetts Access to Counsel Initiative \(MACI\)](#) - For those facing deportation currently in Immigration court proceedings. Intake: 508-505-4588
 - [MIRA Immigration Helpline](https://miracoalition.org/news/immigration-helpline/) - miracoalition.org/news/immigration-helpline/
 - [Nationwide Immigration Lawyer Search](https://ailalawyer.com) - ailalawyer.com

APPENDIX E

Definitions

These Procedures use the following words and phrases consistent with the PROTECT Act:

- **Civil Arrest:** means an arrest that is not for the purpose of preparing the person subject to such arrest for criminal prosecution for an alleged violation of a state or federal criminal law. Civil arrests may be authorized by, among other things: (1) a parole warrant issued under G.L. c. 127, § 149A, or a probation warrant issued under G.L. c. 279, § 3; (2) state law permitting protective custody for incapacitated and intoxicated persons, G.L. c. 111B § 8, or (3) an administrative warrant issued by a federal agency like the United States Immigration and Customs Enforcement (ICE) agency for violations of the federal Immigration and Nationality Act, or related civil immigration enforcement efforts.
- **Civil law enforcement:** means efforts to investigate, enforce or assist in the investigation or enforcement of state or federal civil law, including, but not limited to, any federal civil immigration law. For added context, civil law enforcement often relates to preventative detention for an individual's safety or security, enforcement of civil actions in court, or immigration law enforcement. In contrast, criminal law enforcement involves the investigation and enforcement of state or federal criminal laws (like those outlawing theft and assault). Note that law enforcement officers (defined below) typically engage in civil law enforcement and/or criminal law enforcement.
- **Judicial Warrant or Judicial Order:** refers to an arrest warrant or other judicial order, signed by a judge or magistrate sitting in the judicial branch of a local or state government or of the federal government, authorizing an arrest.
- **Law enforcement officer or officer:** means any agent or officer of a federal, state, county, municipal, or district law enforcement agency, including but not limited to local police departments, sheriffs, constables, the Massachusetts State Police, the United States Immigration and Customs Enforcement (ICE) agency, the United States Customs and Border Protection (CBP) agency, and the United States Department of Homeland Security (DHS).
- **Operating hours:** means regular school hours, student drop off and pick up windows, before-school and after-school programming, and school-sponsored events.
- **School:** means a school administered by the school department of a city, town or regional school district; a county agricultural school; an independent vocational school or a vocational school operated by a county; a Commonwealth charter school or a Horace Mann charter school established under G.L. c. 71, § 89 ("charter school"); a special day school or other day facility or a short or long term residential school providing educational programs for children with disabilities established pursuant to chapter 71B and in accordance with chapter 766 of the acts of 1972; or a school operated by an education collaborative established under G.L. c. 40, § 4E ("collaborative school").

- **School district:** means the school department of a city or town, a regional school district, a charter school district, an independent vocational school or a vocational school or agricultural school operated by a county.
- **School grounds:** means the main school building(s) and any other building or property owned or controlled by a school or school district and used by the school in direct support of or in a manner related to the school's educational or athletic purpose. This includes playgrounds, fields, parking lots, recreation areas, athletic fields, courts, competition areas and other locations owned or controlled and used for school-related purposes, whether or not physically connected to the main school building(s). During operating hours, as defined above, school grounds are nonpublic.³

³ Although bus stops are generally not considered "school grounds," please see the Section on School Transportation for recommendations on how to handle law enforcement activity at bus stops.

Coversheet

Review and Approve FY26 Financial Audit

Section:	V. Board Business
Item:	A. Review and Approve FY26 Financial Audit
Purpose:	Vote
Submitted by:	
Related Material:	Finance Committee Presentation.pdf FRCS_FY26_Draft_Financial_Statements_9.22.26.pdf



Finance Committee Presentation

October 2, 2026



DANIEL DENNIS & Co
Certified Public Accountants

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Dedham, MA 02026
Telephone: (617) 262-9898
Fax: (617) 279-0837
Website: <http://www.danieldennis.com>

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Historical Results	3
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Foxborough Regional Charter School

June 30, 2026

Summary of Audit Results

Foxborough Regional Charter School

Description

- Audited Financial Statements

Status

Issued draft

Independent Auditors' Report

- Unmodified Opinion on the Financial Statements
- Management's Discussion and Analysis
 - No opinion or assurance is expressed

Report on Compliance and Internal Control Over Financial Reporting in Accordance with *Government Auditing Standards*

- No significant deficiencies or material weaknesses over financial reporting
- No reportable instances of non-compliance

Report on Compliance for the Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

- Unmodified opinion on the major program
- No significant deficiencies or material weaknesses in internal control over compliance

Major Program

- Child Nutrition Cluster – National School Lunch Program

Foxborough Regional Charter School

June 30, 2026

Financial Ratios

Description	2026	2025	2025 State Average	DESE BENCHMARK*		
				Low Risk	Moderate Risk	High Risk
Current ratio <i>(current assets divided by current liabilities)</i>	2:1	2.3:1	5.3:1	>=1.5	Between 1.0 and 1.5	< 1.0
Unrestricted Days Cash <i>(cash divided by (total expenses less depreciation and on-behalf)/365))</i>	91 days	134 days	122 days	>=60 days	Between 30 and 60 days	< 30 days
Percentage of Program Paid by Tuition <i>(tuition + on-behalf) divided by total expenses</i>	87%	88%	90%	>=90%	Between 75% and 90%	< 75%
Percentage of Program Paid by Tuition & Federal Grants <i>(tuition + federal grants+on-behalf) divided by total expenses</i>	93%	94%	95%	>=90%	Between 75% and 90%	< 75%
Percentage of Total Revenue Expended on Facilities <i>(operating and maintenance plus financing expenses divided by total revenues)</i>	16%	16%	13%	<= 15%	Between 15% and 30%	> 30%
Change in Net Assets % <i>(changes in net assets divided by total revenue)</i>	-1.46%	-1.45%	1.80%	Positive %	Between -2% and 0%	< -2%
Debt to Asset <i>(total liabilities divided by total assets)</i>	0.51	0.51	0.45	< = .9	Between .9 and 1	> 1
Enrollment	1,381	1,444				

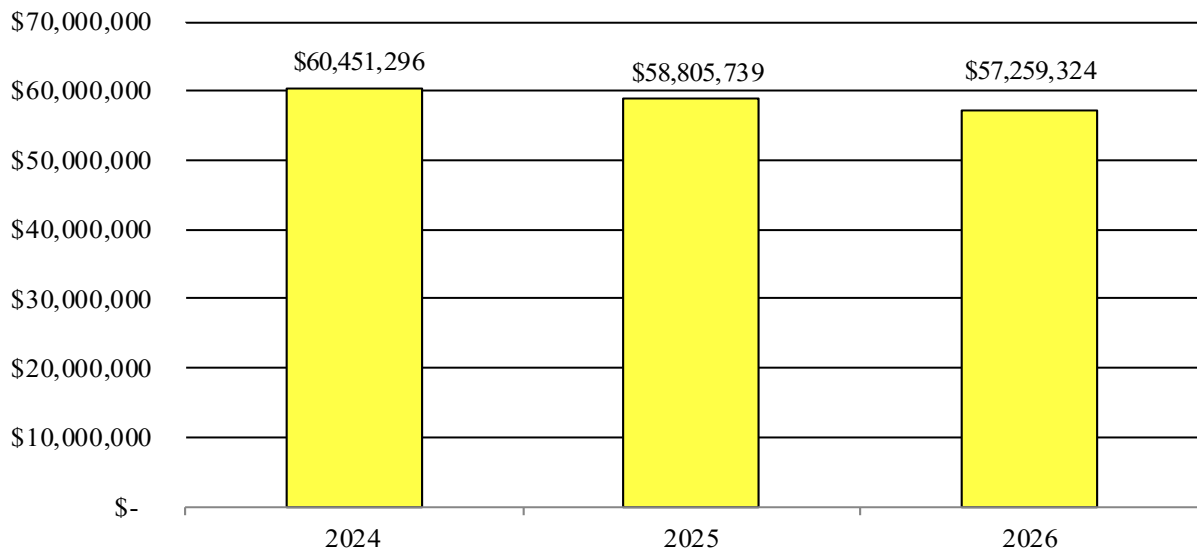
* The risk levels are set by DESE

Foxborough Regional Charter School

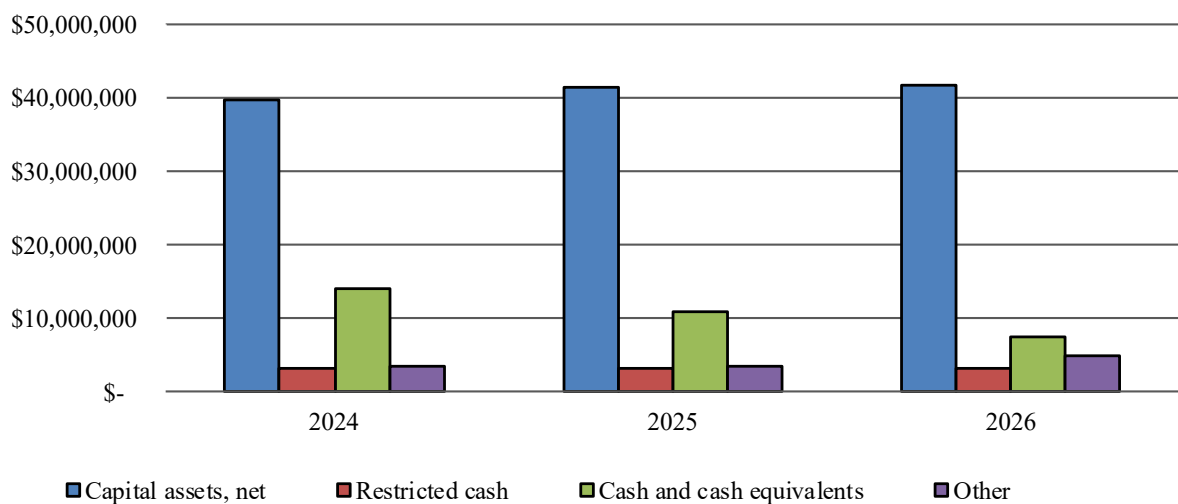
June 30, 2026

Historical Results

TOTAL ASSETS



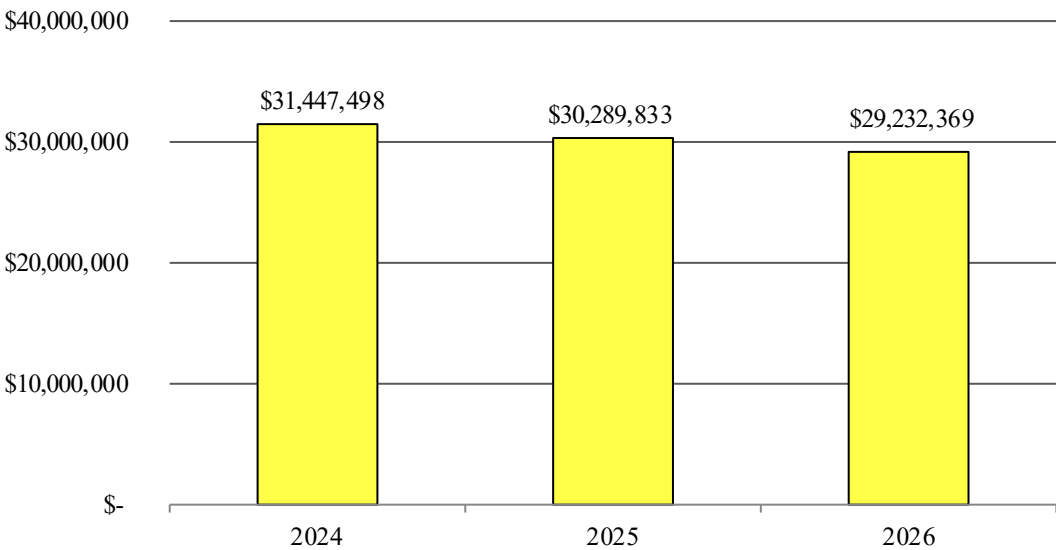
ASSETS DETAIL



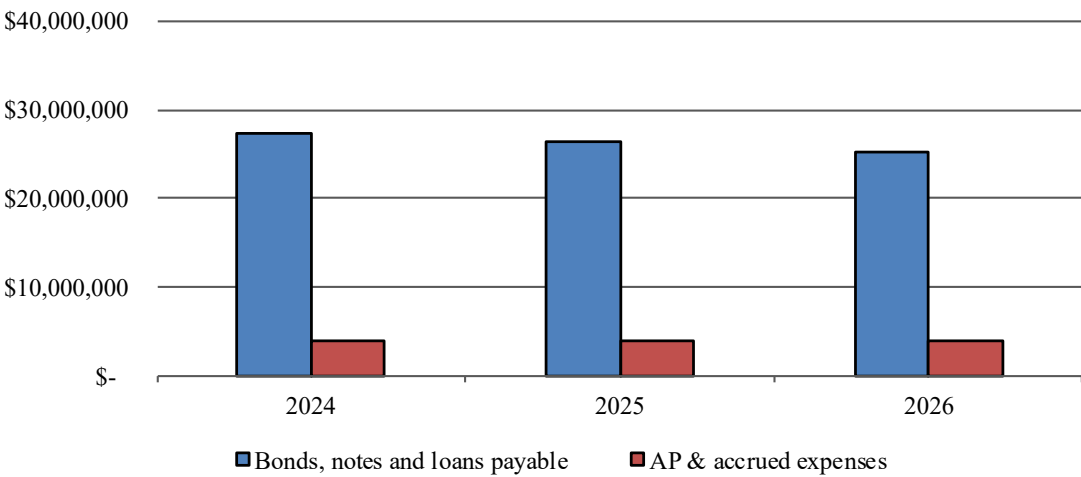
Foxborough Regional Charter School
June 30, 2026

Historical Results – Continued

TOTAL LIABILITIES



LIABILITIES DETAIL

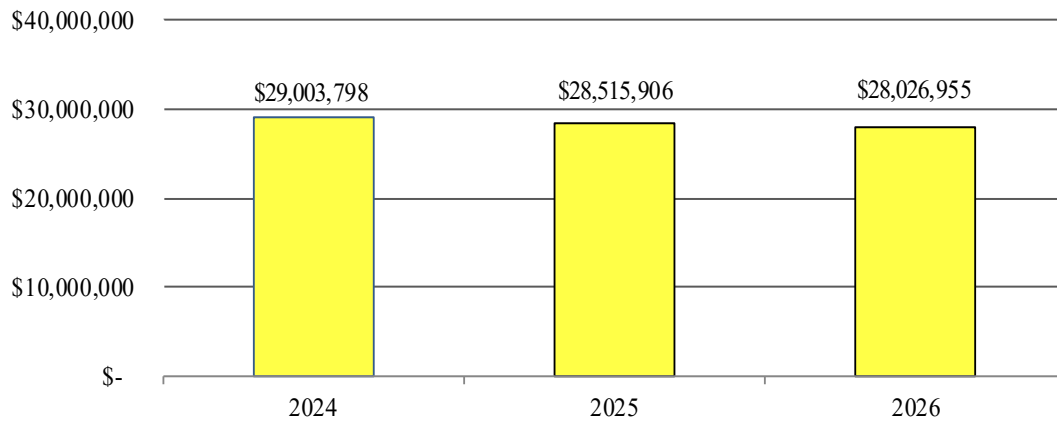


Foxborough Regional Charter School

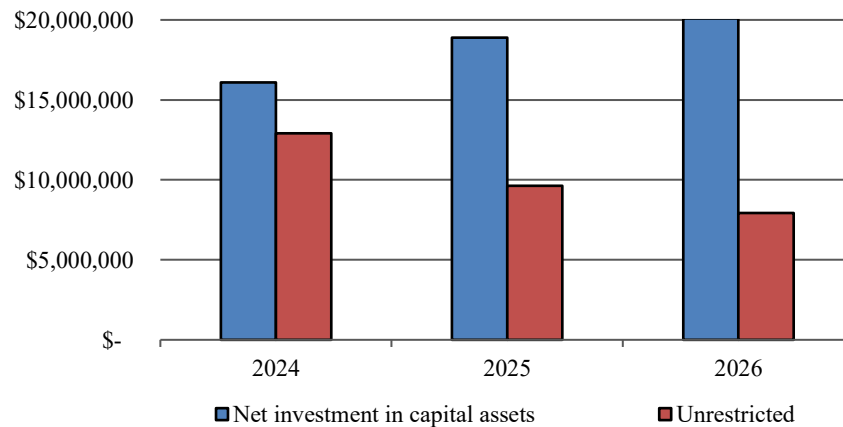
June 30, 2026

Historical Results – Continued

TOTAL NET POSITION



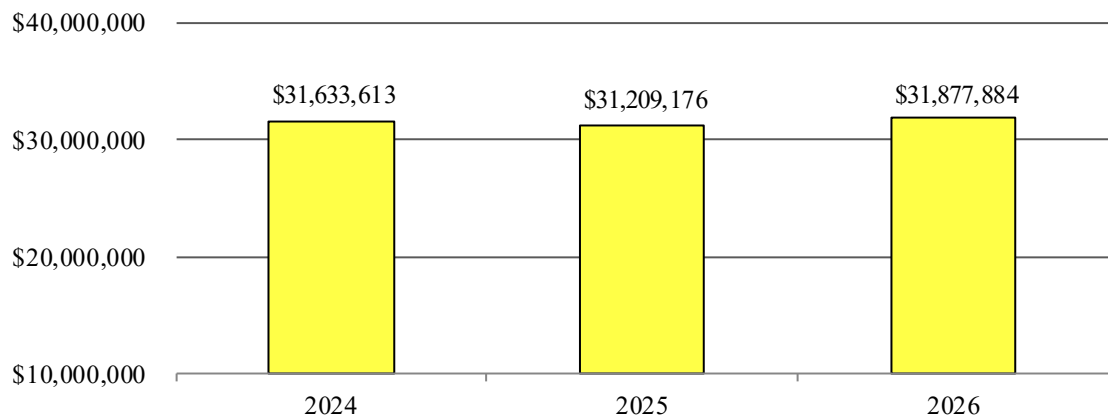
TOTAL NET POSITION DETAIL



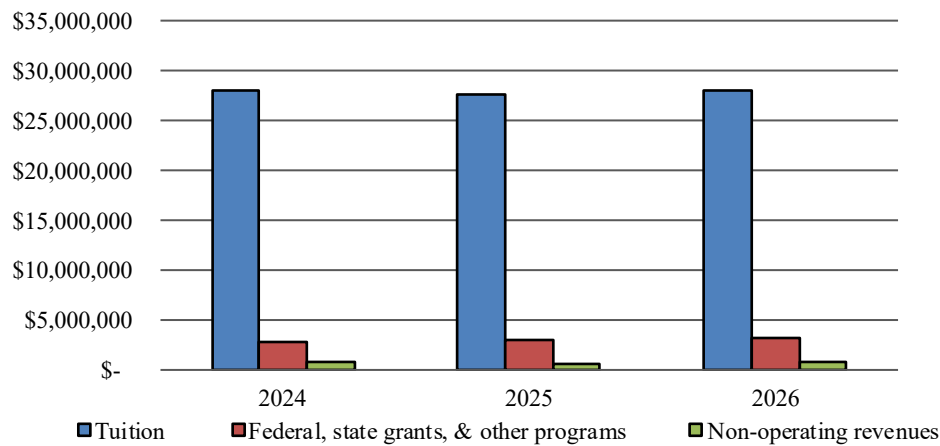
Foxborough Regional Charter School
June 30, 2026

Historical Results – Continued

TOTAL REVENUE



REVENUE DETAIL



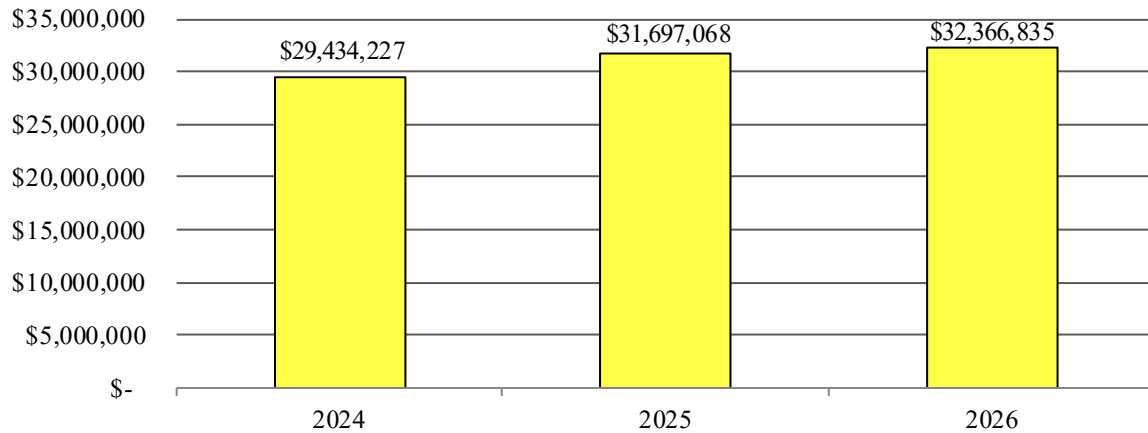
	2024	2025	2026
Tuition	\$ 28,156,607	\$ 27,679,519	\$ 28,011,634
Enrollment	1,500	1,444	1,381

Foxborough Regional Charter School

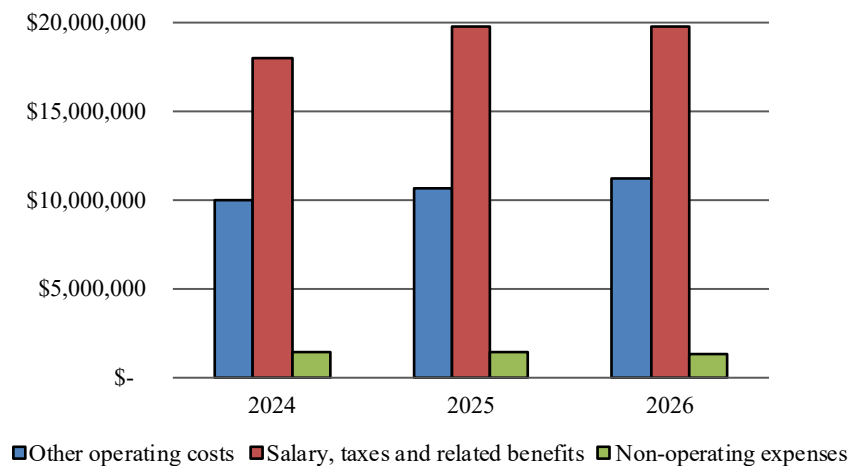
June 30, 2026

Historical Results – Continued

TOTAL EXPENSES



EXPENSE DETAIL



Foxborough Regional Charter School June 30, 2026

Discussion Items

Future Considerations

- Continue monitoring debt covenants required by the bonds
- GASB Statement 105 – *Subsequent Events*

Due Dates

- Audit Report – October 30th (pending issuance of the 2026 OMB Compliance Supplement)
- Data Collection Form – 30 days after issuance of the audit report
- Form 990 and Form PC for the Foundation – November 15th
 - Automatic 6-month extension is available

Foxborough Regional Charter School
Financial Statements and
Independent Auditors' Report in Accordance with
Government Auditing Standards and the
Uniform Guidance

June 30, 2026 and 2025

Foxborough Regional Charter School

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DANIEL DENNIS & Co
Certified Public Accountants

Independent Auditors' Report

To the Board of Trustees of
Foxborough Regional Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying statements of net position of Foxborough Regional Charter School (a governmental entity), as of and for the years ended June 30, 2026 and 2025, and the related statements of revenues, expenses and changes in net position and cash flows for the years then ended and the related notes to the financial statements, which collectively comprise Foxborough Regional Charter School's financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Foxborough Regional Charter School, as of June 30, 2026 and 2025, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Foxborough Regional Charter School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

Component Unit

As discussed in Note 1 to the financial statements, Foxborough Regional Charter School Foundation, Inc. (the Foundation), a related nonprofit organization, was evaluated in conformance with Government Accounting Standards Board Statement No. 80, *Blending Requirements for Certain Component Units* and it was determined that it should be reported as a blended component unit of Foxborough Regional Charter School and consequently, the financial information included within Foxborough Regional Charter School's financial statements. The nature and extent of the financial activity of the Foundation was not significant to the School overall, therefore it was excluded from the Foxborough Regional Charter School's financial statement presentation.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Foxborough Regional Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Foxborough Regional Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Foxborough Regional Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Foxborough Regional Charter School's financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September XX, 2026, on our consideration of the Foxborough Regional Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foxborough Regional Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Foxborough Regional Charter School's internal control over financial reporting and compliance.

September XX, 2026

Foxborough Regional Charter School
Management's Discussion and Analysis
June 30, 2026 (Unaudited)

The following management's discussion and analysis of Foxborough Regional Charter School's (the School) financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2026, with comparative information for the fiscal year ended June 30, 2025. Please read it in conjunction with the financial statements and the related notes, which begin on page 8.

Overview of the Financial Statements

The School is considered a special purpose government entity that engages in only business-type activities. All of the financial activity of the School is recorded in an enterprise fund within the proprietary fund group. The School evaluated its potential component unit and determined that the Foxborough Regional Charter School Foundation, Inc. (the Foundation) is a component unit of the School and should be presented as blended component unit in the financial statements. Management determined that the nature and extent of the financial activity of the Foundation was not significant to the School as a whole, therefore it was not included as a blended component unit of the School.

The School's basic financial statements consist of the following:

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

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

The *Statement of Cash Flows* presents information about the School's cash receipts and cash payments during the fiscal year. Cash flows are classified as operating, noncapital financing, capital and related financing, and investing activities, providing information about how the School generates and uses cash.

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the amounts and disclosures presented in the basic financial statements. They include information about the School's significant accounting policies and additional detail regarding certain financial statement balances and activities.

Foxborough Regional Charter School
Management's Discussion and Analysis - *Continued*
June 30, 2026 (Unaudited)

Financial Summary and Analysis

The chart and analyses below focus on the summary of Statement of Net Position for the years ended June 30, 2026 and 2025:

Summary of Statements of Net Position				
	2026	2025	<i>Increase (Decrease)</i>	<i>Percentage Change</i>
<i>Assets and Deferred Outflows of Resources:</i>				
Current and other assets	\$ 13,133,043	\$ 14,654,628	\$ (1,521,585)	-10.4%
Capital assets, net	<u>41,622,795</u>	<u>41,486,110</u>	<u>136,685</u>	0.3%
Total assets	<u>\$ 54,755,838</u>	<u>\$ 56,140,738</u>	<u>\$ (1,384,900)</u>	-2.5%
Deferred outflows of resources	<u>\$ 2,503,486</u>	<u>\$ 2,665,001</u>	<u>\$ (161,515)</u>	-6.1%
<i>Liabilities:</i>				
Current and other liabilities	\$ 5,871,929	\$ 5,725,641	\$ 146,288	2.6%
Noncurrent liabilities	<u>23,182,183</u>	<u>24,382,901</u>	<u>(1,200,718)</u>	-4.9%
Total liabilities	<u>\$ 29,054,112</u>	<u>\$ 30,108,542</u>	<u>\$ (1,054,430)</u>	-3.5%
Deferred inflows of resources	<u>\$ 178,257</u>	<u>\$ 181,291</u>	<u>\$ (3,034)</u>	-1.7%
<i>Net Position:</i>				
Net investment in capital assets	\$ 20,091,552	\$ 18,887,239	\$ 1,204,313	6.4%
Unrestricted	<u>7,935,403</u>	<u>9,628,667</u>	<u>(1,693,264)</u>	-17.6%
Total net position	<u>\$ 28,026,955</u>	<u>\$ 28,515,906</u>	<u>\$ (488,951)</u>	-1.7%

Current and other assets decreased by \$1,521,585 or 10%, which is primarily attributable to a decrease in cash as result of the purchase of capital assets in the current fiscal year.

Noncurrent liabilities decreased by \$1,200,718 or 5%, which is primarily due to scheduled principal payments on the School's outstanding debt during the current fiscal year.

Unrestricted net position decreased by \$1,693,264 or 18%, primarily as a result of capital asset additions during the current fiscal year, which increased the portion of the School's net position classified as net investment in capital assets.

Net position decreased by \$488,951 or 2%, attributable to the deficit in the current fiscal year.

Foxborough Regional Charter School
Management's Discussion and Analysis - *Continued*
June 30, 2026 (Unaudited)

Financial Summary and Analysis – *Continued*

The chart and analyses below focus on the summary of Statement of Changes in Net Position for the years ended June 30, 2026 and 2025:

Summary of Statements of Revenues, Expenses, and Changes in Net Position				
	2026	2025	<i>Increase (Decrease)</i>	<i>Percentage Change</i>
<i>Revenues:</i>				
Tuition	\$ 28,011,634	\$ 27,679,519	\$ 332,115	1.2%
Federal and state grants	1,099,119	884,748	214,371	24.2%
Other operating	2,063,752	2,060,808	2,944	0.1%
Total operating revenue (excluding on-behalf)	<u>\$ 31,174,505</u>	<u>\$ 30,625,075</u>	<u>\$ 549,430</u>	1.8%
Nonoperating revenue	<u>\$ 703,379</u>	<u>\$ 584,101</u>	<u>\$ 119,278</u>	20.4%
Total revenue (excluding on-behalf)	<u>\$ 31,877,884</u>	<u>\$ 31,209,176</u>	<u>\$ 668,708</u>	2.1%
<i>Expenses:</i>				
Personnel costs	\$ 19,991,453	\$ 19,863,971	\$ 127,482	0.6%
Occupancy costs	3,041,167	2,882,673	158,494	5.5%
Student costs	5,616,138	5,165,049	451,089	8.7%
Other operating costs	2,385,902	2,428,864	(42,962)	-1.8%
Total operating expenses (excluding on-behalf)	<u>\$ 31,034,660</u>	<u>\$ 30,340,557</u>	<u>\$ 694,103</u>	2.3%
Nonoperating expenses	<u>\$ 1,332,175</u>	<u>\$ 1,356,511</u>	<u>\$ (24,336)</u>	-1.8%
Total expenses (excluding on-behalf)	<u>\$ 32,366,835</u>	<u>\$ 31,697,068</u>	<u>\$ 669,767</u>	2.1%
<i>Change in Net Position</i>				
Change in net position	\$ (488,951)	\$ (487,892)	\$ (1,059)	0.2%
Net position - beginning	<u>28,515,906</u>	<u>29,003,798</u>	<u>(487,892)</u>	-1.7%
Net position - ending	<u>\$ 28,026,955</u>	<u>\$ 28,515,906</u>	<u>\$ (488,951)</u>	-2%

Tuition increased by \$332,115 or 1% in the current year despite a decrease in enrollment compared to the prior year of 63 students. The increase in tuition is a result of an increase in the per pupil tuition rate from the Massachusetts Department of Elementary and Secondary Education.

Non-operating revenue increased by \$119,278 or 20%, which is primarily attributable to a \$200,000 contribution from the Foundation.

Student costs increased by \$451,089 or 9%, which is primarily attributable to an increase in transportation of approximately \$400,000.

Foxborough Regional Charter School
Management's Discussion and Analysis - *Continued*
June 30, 2026 (Unaudited)

Significant Capital Asset and Long-Term Financing Activity

As of June 30, 2026, the School has a board designated capital reserve of \$5,856,041 held for future capital projects. The School currently has planned capital projects for the next five years covering fiscal year 2027 through fiscal year 2031 and the estimated total costs of the projects is \$5,756,650.

Current Known Facts, Decisions, and Conditions

The Massachusetts Department of Elementary and Secondary Education has released projected tuition information for fiscal year 2027 based on projected student enrollment. Based on this information, the School's tuition revenue is projected to be \$32,165,242, compared with tuition revenue of \$28,011,634 in the current fiscal year. The projected tuition is based on a projected enrollment of 1500 students compared to enrollment in the current fiscal year of 1,381.

The School's fiscal year 2027 budgeted tuition of \$28,985,310 is based on a conservative enrollment estimate of 1,395 students, an increase of 14 students from fiscal year 2026.

Foxborough Regional Charter School
Statements of Net Position
June 30, 2026 and 2025

Assets and Deferred Outflows of Resources		
	<i>2026</i>	<i>2025</i>
<i>Current Assets:</i>		
Cash and cash equivalents	\$ 7,454,528	\$ 10,748,981
Grants and accounts receivable	2,220,676	265,151
Prepaid expenses	276,228	449,923
Debt service reserve fund - current	1,814,375	1,813,125
Total current assets	11,765,807	13,277,180
<i>Noncurrent Assets:</i>		
Capital assets, net	41,622,795	41,486,110
Debt service reserve fund - net of current portion	1,367,236	1,377,448
Total noncurrent assets	42,990,031	42,863,558
<i>Deferred Outflows of Resources:</i>		
Deferred charge on refunding	2,503,486	2,665,001
Total assets and deferred outflows of resources	\$ 57,259,324	\$ 58,805,739
Liabilities, Deferred Inflows of Resources and Net Position		
	<i>2026</i>	<i>2025</i>
<i>Current Liabilities:</i>		
Accounts payable and accrued expenses	\$ 1,414,355	\$ 1,389,827
Accrued compensation	2,407,278	2,390,771
Accrued interest payable	519,625	538,500
Lease liability - current	163,254	82,194
Note payable - current	-	15,909
Bonds payable - current	1,367,417	1,308,440
Total current liabilities	5,871,929	5,725,641
<i>Noncurrent Liabilities:</i>		
Lease liability - net of current portion	480,899	227,185
Bonds payable - net of current portion	22,701,284	24,155,716
Total noncurrent liabilities	23,182,183	24,382,901
Total liabilities	29,054,112	30,108,542
<i>Deferred Inflows of Resources:</i>		
Advances for future periods	178,257	181,291
<i>Net Position:</i>		
Net investment in capital assets	20,091,552	18,887,239
Unrestricted	7,935,403	9,628,667
Total net position	28,026,955	28,515,906
Total liabilities, deferred inflows of resources and net position	\$ 57,259,324	\$ 58,805,739

See accompanying notes to the financial statements

Foxborough Regional Charter School
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30, 2026 and 2025

	2026	2025
<i>Operating revenues:</i>		
Tuition	\$ 28,011,634	\$ 27,679,519
Federal and state grants	1,099,119	884,748
Food service program	1,029,613	1,025,088
Transportation	735,346	713,895
Other program fees	298,793	321,825
On-behalf pension	1,603,230	2,521,459
Total operating revenues	<u>32,777,735</u>	<u>33,146,534</u>
<i>Personnel costs:</i>		
Salaries	16,926,535	17,071,812
Payroll taxes	583,771	573,980
Fringe benefits	2,309,888	2,100,807
Professional development	171,259	117,372
On-behalf pension	1,603,230	2,521,459
Total personnel costs	<u>21,594,683</u>	<u>22,385,430</u>
<i>Occupancy costs:</i>		
Occupancy costs	710,330	570,387
Depreciation	2,330,837	2,312,286
Total occupancy costs	<u>3,041,167</u>	<u>2,882,673</u>
<i>Student costs:</i>		
Field trips and competitions	78,771	90,399
Contracted services	628,154	779,325
Food services program expenses	1,098,177	1,196,540
Student life programs	153,788	113,357
Student supplies and materials	631,573	358,225
Transportation	3,025,675	2,627,203
Total student costs	<u>5,616,138</u>	<u>5,165,049</u>
<i>Other operating costs:</i>		
Amortization	165,265	101,389
Dues and fees	258,161	244,824
Furniture, equipment and software	149,291	133,970
Insurance	207,383	194,582
Maintenance and supplies	1,033,471	1,163,691
Miscellaneous	150,740	226,746
Office supplies, printing and postage	192,161	116,484
Professional services	148,056	164,773
Telephone	81,374	82,405
Total other operating costs	<u>2,385,902</u>	<u>2,428,864</u>
Total operating expenses	<u>32,637,890</u>	<u>32,862,016</u>
Net operating income	<u>139,845</u>	<u>284,518</u>
<i>Non-operating revenues (expenses):</i>		
Interest expense	(1,332,175)	(1,356,511)
Interest income	503,379	584,101
Private grants and contributions	200,000	-
Net non-operating expenses	<u>(628,796)</u>	<u>(772,410)</u>
Change in net position	<u>(488,951)</u>	<u>(487,892)</u>
Net position, beginning of the year	<u>28,515,906</u>	<u>29,003,798</u>
Net position, end of the year	<u>\$ 28,026,955</u>	<u>\$ 28,515,906</u>

See accompanying notes to the financial statements

Foxborough Regional Charter School
Statements of Cash Flows
For the Years Ended June 30, 2026 and 2025

	2026	2025
Cash flows from operating activities:		
Receipts from per student tuition	\$ 26,135,549	\$ 27,679,519
Receipts from federal and state grants	1,085,270	1,249,155
Receipts from educational fees	1,747,187	1,736,751
Other receipts	247,940	241,898
Payments to employees	(18,200,457)	(19,049,668)
Payments to suppliers and vendors	(10,024,746)	(9,414,309)
Net cash provided by operating activities	<u>990,743</u>	<u>2,443,346</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(2,256,807)	(3,710,767)
Principal payments on bonds	(1,308,440)	(1,255,092)
Principal reduction on leases	(164,369)	(78,183)
Principal payments on note payable	(15,909)	(14,756)
Interest paid on bonds	(1,130,707)	(1,167,930)
Interest paid on leases	(34,290)	(23,066)
Net cash used in capital and related financing activities	<u>(4,910,522)</u>	<u>(6,249,794)</u>
Cash flows from investing activities:		
Non-operating revenue	616,364	577,013
Non-operating expenses	-	(21,205)
Net cash provided by investing activities	<u>616,364</u>	<u>555,808</u>
Net change in cash and cash equivalents	(3,303,415)	(3,250,640)
Cash and cash equivalents, beginning of year	<u>13,939,554</u>	<u>17,190,194</u>
Cash and cash equivalents, end of year	<u><u>\$ 10,636,139</u></u>	<u><u>\$ 13,939,554</u></u>
Reconciliation of net operating income to net cash provided by operating activities:		
Operating income	\$ 139,845	\$ 204,591
<i>Adjustments to reconcile the income from operations to net cash provided by operating activities</i>		
Depreciation	2,330,837	2,312,286
Amortization	165,265	101,389
<i>Changes in operating assets:</i>		
Grants and accounts receivable	(1,955,525)	289,107
Prepaid expense	173,695	(431,001)
<i>Changes in operating liabilities:</i>		
Accounts payable and accrued expenses	142,028	(785,025)
Accrued compensation and interest	(2,368)	678,931
Advances	(3,034)	73,068
Net cash provided by operating activities	<u><u>\$ 990,743</u></u>	<u><u>\$ 2,443,346</u></u>
Noncash Transactions:		
Capital assets financed by accounts payable	<u><u>\$ 117,500</u></u>	<u><u>\$ 550,331</u></u>

See accompanying notes to the financial statements

Foxborough Regional Charter School

Notes to Financial Statements

June 30, 2026 and 2025

1. *Nature of School*

Foxborough Regional Charter School was established on July 1, 1998 after receiving their charter from the Commonwealth of Massachusetts under Chapter 71 Section 89 of the General Laws of Massachusetts. The School's charter is awarded in five year increments and is subject to renewal at the discretion of the Massachusetts Department of Elementary and Secondary Education (DESE). The School's current charter was renewed for an additional five years ending June 30, 2028. The DESE provided 95% of funding to the School for the years ended June 30, 2026 and 2025, through per pupil tuition and federal grants.

The School has one location in Foxborough, Massachusetts and offers children in the towns of Easton, Canton, Foxborough, Mansfield, Medway, Millis, Norfolk, North Attleboro, Norton, Norwood, Plainville, Raynham, Sharon, Stoughton, Walpole, West Bridgewater and Wrentham, and the cities of Attleboro, Avon and Brockton, in grades kindergarten through twelve, a publicly supported academic education. During fiscal years 2026 and 2025, the School served approximately 1,381 and 1,444 students, respectively.

The Foxborough Regional Charter School Foundation, Inc., (the Foundation) was established during fiscal year 2019 and is a legally separate, tax-exempt organization that acts primarily as a fundraising organization to supplement the resources of the School. The Foundation is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Because these resources can only be used by or for the benefit of the School, the Foundation is considered a component unit of the School. However, management determined that the nature and extent of the financial activity of the Foundation was not significant to the School as a whole, therefore it was not included as a blended component unit of the School.

The School's mission is as follows:

The Foxborough Regional Charter School will provide students a challenging academic program to prepare them for college by stressing achievement, discipline, hard work and accountability. We will continually challenge all of our students, regardless of ability, so that we will lead the Commonwealth of Massachusetts in all statewide standards and assessments.

The Foxborough Regional Charter School will promote positive ethical, moral, and civic values and prepare students to serve their respective communities as leaders and good citizens. We will present students with projects and issues requiring critical thinking, problem-solving, decision-making, and real life applications of their academic studies through our Student Life and Community Service Learning programs which are integral components of the overall educational experience at Foxborough Regional Charter School.

The Foxborough Regional Charter School will commit itself to providing a supportive, professional, and challenging environment for its teachers and staff which recognizes the value of professional development, creativity, and initiative. We will constantly seek new ways to allow our teachers and staff to perform to the best of their potential in a collegial atmosphere which recognizes unique talents and the commitment to excel.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

2. *Summary of Significant Accounting Policies*

The accounting policies of the School conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The following is a summary of the School's significant accounting policies:

Financial Reporting Entity

As required by generally accepted accounting principles, and in conformance with the *Government Accounting Standards Board (GASB) Statements No. 14, The Financial Reporting Entity* and *GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units and subsequently amended by GASB No. 61, The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 3, and GASB No. 80, Blending Requirements for Certain Component Units*, the School evaluated its potential component unit to determine the reporting entity. The nature and extent of the financial activity of the Foundation was not significant to the School as a whole, therefore it was not included as a blended component unit in the reporting entity.

Financial Statement Presentation

The School, in accordance with *GASB Statement No. 34 - Basic Financial Statement – and Management's Discussion and Analysis - for State and Local Governments*, is considered a special purpose governmental entity that engages in only business type activities and is not a component unit of another governmental entity. Therefore, the financial statements are prepared using the accrual basis of accounting and all of the activity is recorded in the enterprise fund.

Basis of Accounting

The accrual basis of accounting is used for all governmental entities that operate as business type entities. Accordingly, revenue is recognized when earned and capital assets and expenditures are recorded when received and incurred, respectively. Grants and contributions are recognized when all eligibility requirements are met.

Pursuant to *GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 1989 FASB and AICPA Pronouncements*, the School has elected to apply the provisions of all relevant pronouncements of Financial Accounting Standards Board (FASB) that do not conflict with or contradict GASB pronouncements.

Tax Status

The School was established under a charter granted by the Commonwealth of Massachusetts' DESE and operates as a part of the Commonwealth of Massachusetts and is therefore, generally exempt from income taxes under Section 115 of the Internal Revenue Code.

Cash and Cash Equivalents

For the purpose of the *Statements of Net Position* and the *Statements of Cash Flows*, the School considers all short-term investments with an original maturity of three months or less to be cash equivalents. As of June 30, 2026 and 2025, the School held \$2,824,924 and \$6,545,917, respectively of cash equivalents.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

2. *Summary of Significant Accounting Policies – Continued*

Grants and Accounts Receivable

Grants and accounts receivables are presented net of the allowance for doubtful accounts. Management's periodic evaluation of the adequacy of the allowance is based on its past experience. These receivables are written off when deemed uncollectible. At June 30, 2026 and 2025, no allowance for doubtful accounts had been recorded, as management considers all receivables to be fully collectible.

Capital Assets

Capital assets are recorded at cost or at fair market value at the date of donation. Capital assets purchased with a cost or value greater than \$8,000 are capitalized. Depreciation is computed on a straight-line basis using estimated useful lives of 40 years for the building, 10-20 years for the building improvements, 3-5 years for equipment, computers and software, 4-10 years for furniture and fixtures, or the remaining life of the lease for equipment under capital lease.

Construction in Progress

Construction in progress includes costs associated with the renovation of the elementary school building. These costs are capitalized when incurred. Depreciation will be recorded beginning when the asset is placed in service.

Operating Revenue and Expenses

Operating revenue and expenses generally result from providing educational and instructional services in connection with the School's principal ongoing operations. The principal operating revenues include Federal and Commonwealth of Massachusetts grants. Operating expenses include educational costs, administrative expenses and depreciation on capital assets. All other revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

Bonds and Related Premiums and Debt Issuance Costs

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method and this method does not vary significantly from the effective interest method. Bonds payable are reported net of the applicable bond premium. Pursuant to GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, debt issuance costs are expensed when incurred.

Deferred Inflows and Outflows or Resources

In addition to assets and liabilities, the *Statement of Net Position* will sometimes report a separate section for deferred inflows and outflows of resources. These separate financial statement elements represent an acquisition or disbursement of net position that applies to a future period and so will not be recognized until that time.

Compensated Absences

Employees of the School are entitled to paid sick time, paid vacations and paid holidays, depending on the job classification, length of service, and other factors. The School accrues for these compensated absences based on management's assessment of the likelihood the amount would be utilized by employees.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

2. *Summary of Significant Accounting Policies – Continued*

Classification of Net Position

The following are the net position classifications:

- Net Investment in Capital Assets – book value of capital assets net of any related debt.
- Restricted – amounts that can be spent only for specific purposes because of externally imposed restrictions by grantors and contributors.
- Unrestricted – portion of funds to support operations.

The School applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Leases

For leases with a maximum possible term of 12 months or less at commencement, including any options, the School recognizes the expense based on the provisions of the lease contract. For all other leases, the School recognizes a lease liability and an intangible right-to-use lease asset.

At lease commencement, the School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, less lease payments made at or before the lease commencement date, plus any initial direct costs ancillary to placing the underlying asset into service, less any lease incentives received at or before the lease commencement date. Subsequently, the lease asset is amortized into amortization expense on a straight-line basis over the shorter of the lease term or useful life of the underlying asset. If the Organization is reasonably certain of exercising a purchase option contained in a lease, the lease asset will be amortized over the useful life of the underlying asset.

The School uses its estimated incremental borrowing rate as the discount rate for leases unless the rate that the lessor/vendor charges is known. The Organization monitors changes in circumstances that may require remeasurement of a lease. When certain changes occur that are expected to significantly affect the amount of the lease, the liability is remeasured and a corresponding adjustment is made to the lease asset.

Lease assets are reported with capital assets and lease liability is reported with the noncurrent liability section of the *Statements of Net Position*, net of the current portion of the lease liability reported as a current liability.

Subscription-Based Information Technology Arrangements

For subscription-based information technology arrangements with a maximum possible term of 12 months or less at commencement, including any options, the School recognizes the expense based on the provisions of the subscription. For all other subscriptions, the School recognizes a subscription liability and an intangible right-to-use subscription asset.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

2. *Summary of Significant Accounting Policies – Continued*

Fair Value

In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*; the School's investments are measured at fair value on a recurring basis. The School categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

On-Behalf Payments

The School recognizes its proportional share of pension revenue and expense, as reported by Massachusetts Teachers' Retirement System (the MTRS), as on-behalf payments in the *Statements of Revenues, Expenses, and Changes in Net Position*.

Use of Estimates

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

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

Adoption of Accounting Standards

The School adopted GASB Statement No. 103, *Financial Reporting Model Improvements* (GASB No. 103), effective for the fiscal year ended June 30, 2026. GASB No. 103 establishes improvement to key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing accountability. The adoption of GASB No. 103 did not have a material effect on the School's financial statements for the year ended June 30, 2026.

The School adopted GASB Statement No. 104, *Disclosure of Certain Capital Assets* (GASB No. 104), effective for the fiscal year ended June 30, 2026. GASB No. 104 establishes additional disclosure requirements for certain capital assets by major. The adoption of GASB No. 104 did not have a material effect on the School's financial statements for the year ended June 30, 2026.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

3. *Deferred Outflows/Inflows of Resources*

In addition to assets, the *Statements of Net Position* will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The School has only one item that qualifies for reporting in this category, deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows of resources at both June 30, 2026 and 2025 consist of unamortized bond refunding charges of \$3,876,364. Accumulated amortization at June 30, 2026 and 2025 was \$1,372,878 and \$1,211,363, respectively.

In addition to liabilities, the *Statements of Net Position* will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents revenue that applies to a future period and will not be recognized until that time. Unearned revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are unearned by the School and received before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the School has a legal claim to the resources, the deferred inflow of resources is removed and revenue is recognized.

Deferred inflows of resources at June 30, 2026 and 2025 consist of the following:

	2026	2025
Advanced program fees	\$ 169,147	\$ 178,654
Other advances	<u>9,110</u>	<u>2,637</u>
Total	<u>\$ 178,257</u>	<u>\$ 181,291</u>

4. *Deposits with Financial Institutions*

The School maintained its cash accounts at four financial institutions. These balances at times may exceed the Federal Deposit Insurance Corporation (FDIC) insured limit per financial institution. Management acknowledges the possibility of risk in this arrangement; however, the size and longevity of the depository institutions minimizes such risk.

As required by GASB Statement No. 40, *Deposits and Investment Risk Disclosures* at June 30, 2026 and 2025 are as follows:

	2026	2025
Fully insured deposits	\$ 4,043,016	\$ 4,924,299
Uncollateralized	<u>6,824,974</u>	<u>9,513,108</u>
Total	<u>\$ 10,867,990</u>	<u>\$ 14,437,407</u>

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

5. *Fair Value Measurements*

In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*; the School's investments are measured at fair value on a recurring basis. The School categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets
- Level 2 - Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no changes in the methodologies used at June 30, 2026 and 2025. The following are descriptions of the valuation methodologies used for assets measured at fair value.

Debt service reserve fund - Invested at least 99.5% of the fund's total assets in cash, U.S. Government securities and/or repurchase agreements that are collateralized fully (i.e., collateralized cash or government securities). Certain issuers of U.S. Government securities are sponsored or chartered by Congress but their securities are neither issued nor guaranteed by the U.S. Treasury. Investing in compliance with industry-standard regulatory requirements for money market funds for the quality, maturity, liquidity and diversification of investments. The agreement suggests maintaining a stable \$1 share price, liquidity, and income. Normally at least 80% of the fund's assets are invested in the U.S. Government securities and repurchase agreements for those securities.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

5. Fair Value Measurements – Continued

The following table sets forth by level, within the fair value hierarchy, the School's assets at fair value as of June 30, 2026 and 2025:

<i>Investments</i>		<i>Fair Value</i>	<i>Fair Value Measurements Using</i>		
			<i>Level 1 Inputs</i>	<i>Level 2 Inputs</i>	<i>Level 3 Inputs</i>
June 30, 2026	Debt service reserve fund	<u>\$ 3,181,611</u>	<u>\$ 3,181,611</u>	<u>\$ -</u>	<u>\$ -</u>
June 30, 2025	Debt service reserve fund	\$ 3,190,573	\$ 3,115,431	\$ 75,142	\$ -

6. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses at June 30, 2026 and 2025 are as follows:

	<i>2026</i>	<i>2025</i>
Payables to vendors	\$ 1,414,355	\$ 1,389,827
Accrued salaries and benefits	<u>2,407,278</u>	<u>2,390,771</u>
Total	<u>\$ 3,821,633</u>	<u>\$ 3,780,598</u>

7. Grants and Accounts Receivables

Grants and accounts receivable for the School at June 30, 2026 and 2025 are as follows:

	<i>2026</i>	<i>2025</i>
MA DESE - Federal and state grants	\$ 88,879	\$ 80,557
MA DESE - Nutrition	97,143	77,469
MA DESE - Tuition	1,876,085	-
Other receivables	<u>158,569</u>	<u>107,125</u>
Total	<u>\$ 2,220,676</u>	<u>\$ 265,151</u>

Foxborough Regional Charter School
Notes to Financial Statements – Continued
June 30, 2026 and 2025

8. Capital Assets

Changes in capital assets of the School for the years ended June 30, 2026 and 2025 are as follows:

	<i>Balance July 1, 2025</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance June 30, 2026</i>
<i>Capital assets not being depreciated</i>				
Land	\$ 5,379,146	\$ -	\$ -	\$ 5,379,146
Construction in progress	<u>550,331</u>	<u>-</u>	<u>550,331</u>	<u>-</u>
Total capital assets not being depreciated	<u>5,929,477</u>	<u>-</u>	<u>550,331</u>	<u>5,379,146</u>
<i>Capital assets being depreciated and amortized</i>				
Building	46,004,813	1,175,046	-	47,179,859
Building improvements	5,333,823	8,000	-	5,341,823
Equipment	1,952,575	1,423,170	-	3,375,745
Intangible right to use lease - equipment	427,265	423,972	-	851,237
Computers and software	4,216,550	83,422	-	4,299,972
Classroom equipment	296,631	-	-	296,631
Furniture and fixtures	<u>800,405</u>	<u>-</u>	<u>-</u>	<u>800,405</u>
Total capital assets being depreciated and amortized	<u>59,032,062</u>	<u>3,113,610</u>	<u>-</u>	<u>62,145,672</u>
<i>Less accumulated depreciation and amortization</i>				
Building	14,061,818	1,500,886	-	15,562,704
Building improvements	3,288,676	303,753	-	3,592,429
Equipment	1,358,419	216,725	-	1,575,144
Intangible right to use lease - equipment	128,500	165,265	69,508	224,257
Computers and software	3,804,644	223,844	-	4,028,488
Classroom equipment	203,890	26,754	-	230,644
Furniture and fixtures	<u>629,482</u>	<u>58,875</u>	<u>-</u>	<u>688,357</u>
Total accumulated depreciation and amortization	<u>23,475,429</u>	<u>2,496,102</u>	<u>69,508</u>	<u>25,902,023</u>
Capital assets, net	<u>\$ 41,486,110</u>	<u>\$ 617,508</u>	<u>\$ 480,823</u>	<u>\$ 41,622,795</u>
	<i>Balance July 1, 2024</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance June 30, 2025</i>
<i>Capital assets not being depreciated</i>				
Land	\$ 5,379,146	\$ -	\$ -	\$ 5,379,146
Construction in progress	<u>1,377,511</u>	<u>550,331</u>	<u>1,377,511</u>	<u>550,331</u>
	<u>6,756,657</u>	<u>550,331</u>	<u>1,377,511</u>	<u>5,929,477</u>
<i>Capital assets being depreciated and amortized</i>				
Building	42,049,604	3,955,209	-	46,004,813
Building improvements	5,324,923	8,900	-	5,333,823
Equipment	1,689,978	262,597	-	1,952,575
Intangible right to use lease - equipment	324,662	347,539	244,936	427,265
Computers and software	4,105,733	110,817	-	4,216,550
Classroom equipment	200,692	95,939	-	296,631
Furniture and fixtures	<u>695,920</u>	<u>104,485</u>	<u>-</u>	<u>800,405</u>
Total capital assets being depreciated	<u>54,391,512</u>	<u>4,885,486</u>	<u>244,936</u>	<u>59,032,062</u>
<i>Less accumulated depreciation and amortization</i>				
Building	12,769,826	1,291,992	-	14,061,818
Building improvements	2,984,392	304,284	-	3,288,676
Equipment	1,150,876	207,543	-	1,358,419
Intangible right to use lease - equipment	252,120	101,389	225,009	128,500
Computers and software	3,359,655	444,989	-	3,804,644
Classroom equipment	181,211	22,679	-	203,890
Furniture and fixtures	<u>588,683</u>	<u>40,799</u>	<u>-</u>	<u>629,482</u>
Total accumulated depreciation and amortization	<u>21,286,763</u>	<u>2,413,675</u>	<u>225,009</u>	<u>23,475,429</u>
Capital assets, net	<u>\$ 39,861,406</u>	<u>\$ 3,022,142</u>	<u>\$ 1,397,438</u>	<u>\$ 41,486,110</u>

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

8. Capital Assets – Continued

The equipment lease amortization is presented as amortization expenses on the *Statements of Revenues, Expenses, and Changes in Net Position* and is related to the School's intangible assets of equipment, which is included in the above table as Intangible Right to Use Lease.

9. Leases

The School's lease agreements at June 30, 2026 and 2025 are as follows:

<i>Description</i>	<i>Date</i>	<i>Payment Terms</i>	<i>Yearly</i>		<i>Total Lease Liability</i>	<i>Balance</i>	
			<i>Payment Amount</i>	<i>Interest Rate</i>		<i>June 30, 2026</i>	<i>June 30, 2025</i>
Vehicle	8/26/2021	60 months	\$ 13,774	5.00%	\$ 60,823	\$ 2,253	\$ 14,495
Postage machine	4/5/2022	60 months	\$ 2,162	5.00%	\$ 9,510	1,106	3,600
Postage machine	11/7/2022	60 months	\$ 2,162	5.50%	\$ 9,393	3,091	4,545
Office equipment	11/19/2025	48 months	\$ 45,142	5.50%	\$ 158,229	121,790	-
Office equipment	7/1/2025	48 months	\$ 61,349	5.50%	\$ 215,037	165,516	-
Copiers	7/21/2024	80 months	\$ 88,560	6.50%	\$ 347,539	350,397	286,739
						<u>\$ 644,153</u>	<u>\$ 309,379</u>

The School leased various equipment including vehicles, postage machine, copiers and office equipment for a term of 4-7 years at rate of 5%-6.50% and expiring at various dates through March 2031. These leases are not renewable and the School will not acquire the equipment at the end of the lease terms.

The following summarizes the lease obligations of the School for the fiscal years ending June 30, 2026 and 2025:

<i>Fiscal Year</i>	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Amounts Due Within One Year</i>
2026	<u>\$ 309,379</u>	<u>\$ 423,971</u>	<u>\$ 89,197</u>	<u>\$ 644,153</u>	<u>\$ 163,254</u>
2025	<u>\$ 77,155</u>	<u>\$ 347,539</u>	<u>\$ 115,315</u>	<u>\$ 309,379</u>	<u>\$ 82,194</u>

Annual requirements to amortize long-term obligations and related interest are as follows:

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>
2027	\$ 163,254	\$ 36,727
2028	\$ 169,918	\$ 27,062
2029	\$ 178,102	\$ 16,949
2030	\$ 82,330	\$ 6,230
2031	\$ 50,549	\$ 1,111

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

10. Bonds Payable

Massachusetts Development Finance Agency (MDFA) Revenue Bonds, Foxborough Regional Charter School Issue, Series 2017B, were issued on December 27, 2017, in the original principal amount of \$25,735,000 to advance refund \$24,915,000 of outstanding 2010 Series bonds with an average interest rate of 6.5%. The net proceeds of \$27,318,627 after payment of \$272,406 in underwriting fees, plus insurance and other issuance costs totaling \$319,337, were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2010 Series bonds. As a result, the 2010 Series bonds are considered to be defeased and the liability for those bonds has been removed from the *Statement of Net Position*. The bond is payable in annual principal installments and interest payments made semi-annually. The bond bears interest at 3% through 2019, 4% through 2026, and 5% through 2042. The bond agreement contains provisions that upon the occurrence and continuance of any event of default, as defined in the note agreement, the principal amount of the note, together with accrued interest, may be declared due and payable immediately. The School is required to maintain a historical debt service coverage ratio of at least 1.10 measured for each fiscal year and maintain an unrestricted cash balance as of the end of each fiscal year of at least 5% of its operating expenses for the prior fiscal year. The bonds also require a loan to value ratio of no greater than 83% commencing July 1, 2019. The School was in compliance with these covenants at June 30, 2026 and 2025. At June 30, 2026 and 2025, the outstanding loan balance was \$20,785,000 and \$21,540,000, respectively. Interest expense totaled \$1,039,250 and \$1,077,000 for fiscal years ended June 30, 2026 and 2025, respectively. Accrued interest totaled \$519,625 and \$538,500 for fiscal years ended June 30, 2026 and 2025, respectively.

MDFA Revenue Bond, Foxborough Regional Charter School Issue, Series 2017, were issued on May 19, 2017, in the original principal amount of \$10,000,000. The note is payable monthly with interest only payments due from June 19, 2017 through May 19, 2019, and principal and interest payments due monthly thereafter in the amount of \$52,168. The note bears interest at 3.33% and matures on May 19, 2042. The note is collateralized by the land and building located at 131 Central Street, Foxborough, Massachusetts. The note agreement contains provisions that upon the occurrence and continuance of any event of default, as defined in the note agreement, the principal amount of the note together with accrued interest may be declared due and payable immediately. The School is required to maintain a historical debt service coverage ratio of at least 1.20 measured for each fiscal year and to maintain an unrestricted cash balance as of the end of each fiscal year of at least 5% of its operating expenses for the prior fiscal year. The bonds also require a loan to value ratio of no greater than 83%. The School was in compliance with these covenants at June 30, 2026 and 2025. At June 30, 2026 and 2025 the outstanding loan balance was \$1,847,958 and \$2,401,398, respectively. Interest costs totaled \$72,582 and \$90,930, respectively, for the fiscal years ended June 30, 2026 and 2025.

The Series 2017B bonds were issued at a premium. The premium is amortized on a straight-line basis over the life of the loan and recorded as interest income in the statement of revenue, expenses and changes in net position. At June 30, 2026 and 2025, the bond premium was \$2,175,371 and accumulated amortization on the premium was \$739,628 and \$652,613, respectively. Interest income totaled \$87,015 for the fiscal years ended June 30, 2026 and 2025.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

10. Bonds Payable – Continued

The loan balance and the related activity for the fiscal years ended June 30, 2026 and 2025 is as follows:

	<i>Balance</i> <i>July 1, 2025</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <i>June 30, 2026</i>	<i>Amounts Due</i> <i>Within One Year</i>
Bonds payable	\$ 23,941,398	\$ -	\$ 1,308,440	\$ 22,632,958	\$ 1,367,417
Plus: Bond premium	<u>1,522,758</u>	<u>-</u>	<u>87,015</u>	<u>1,435,743</u>	<u>-</u>
Bonds payable, net	<u>\$ 25,464,156</u>	<u>\$ -</u>	<u>\$ 1,395,455</u>	<u>\$ 24,068,701</u>	<u>\$ 1,367,417</u>

	<i>Balance</i> <i>July 1, 2024</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <i>June 30, 2025</i>	<i>Amounts Due</i> <i>Within One Year</i>
Bonds payable	\$ 25,196,490	\$ -	\$ 1,255,092	\$ 23,941,398	\$ 1,308,440
Plus: Bond premium	<u>1,609,773</u>	<u>-</u>	<u>87,015</u>	<u>1,522,758</u>	<u>-</u>
Bonds payable, net	<u>\$ 26,806,263</u>	<u>\$ -</u>	<u>\$ 1,342,107</u>	<u>\$ 25,464,156</u>	<u>\$ 1,308,440</u>

The following is the debt service payments on the School's bonds payable.

<i>Fiscal</i> <i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2027	\$ 1,367,417	\$ 1,053,105	\$ 2,420,522
2028	1,426,963	991,809	2,418,772
2029	1,492,344	927,428	2,419,772
2030	996,234	867,753	1,863,987
2031	975,000	818,750	1,793,750
2032-2036	5,655,000	3,273,250	8,928,250
2037-2041	7,265,000	1,627,250	8,892,250
2042-2043	<u>3,455,000</u>	<u>88,500</u>	<u>3,543,500</u>
Total	<u>\$ 22,632,958</u>	<u>\$ 9,647,845</u>	<u>\$ 32,280,803</u>

The School has a Debt Service Reserve Fund being held by the Trustee. Any earnings from the fund will be used to reduce future principal and interest payments.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

11. Retirement Plan

Massachusetts Teachers Retirement System

The Commonwealth of Massachusetts provides for retirement benefits to the School's eligible teachers through the Massachusetts Teachers' Retirement System (MTRS), a contributory retirement system administered by the Massachusetts Teachers' Retirement Board. MTRS is governed by Massachusetts General Laws (M.G.L.), Chapter 32, as well as regulations contained in the Code of Massachusetts Regulations (CMR). Oversight is provided by a seven-member board. MTRS issues a publicly available annual report that includes financial statements and required supplementary information, which may be obtained by writing to Public Employee Retirement Administration Commission (PERAC), 5 Middlesex Avenue, Suite 304, Somerville, Massachusetts, 02145.

This retirement plan requires an employee contribution of five, seven, eight, or eleven percent (depending on the plan and the employment date) of the employee's compensation. The School is not assessed under this plan. This retirement system is a contributory defined benefit plan covering all the employees deemed eligible. Members of the plan become vested after 10 years of creditable service. A retirement allowance may be received upon reaching age 55 and upon attaining 20 years of service.

The plan also provides for retirement at age 55 if the participant (1) has a record of 10 years of creditable service, (2) was first employed by the School after January 1, 1978, (3) voluntarily left School employment on or after that date, and (4) left an accumulated annuity deduction in the fund.

MTRS retirement plan, under GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, is required by statute to determine the net pension liability for all participants. The net pension liability for the retirement plan at the June 30, 2025 measurement date was determined by an actuarial valuation prepared as of January 1, 2025 and rolled forward to June 30, 2025. At June 30, 2026 and 2025, the School's allocation of MTRS's net pension liability was \$29,342,456 and \$30,547,725, respectively.

12. On-Behalf Payments

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the School is required to recognize its proportional share of pension revenue and expenses, as reported by MTRS, as on-behalf payments in their financial statements. For the years ended June 30, 2026 and 2025, the School recognized \$1,603,230 and \$2,521,459 of on-behalf revenues and expenses, respectively.

13. Board Designated Net Position

As of June 30, 2026 and 2025, the Board of Trustees has designated \$5,856,041 and \$6,387,041, respectively, of unrestricted net position for future capital expenditures, respectively.

Foxborough Regional Charter School
Notes to Financial Statements – *Continued*
June 30, 2026 and 2025

14. Related Party Transactions

During fiscal year 2026, the School received a \$200,000 contribution from the Foundation and is recorded as non-operating revenue on the *Statements of Revenues, Expenses, and Changes in Net Position*. There were no related party transactions for the year ended June 30, 2025.

15. Contingencies

Grant Funding

The School is subject to an audit of its Commonwealth of Massachusetts and Federal funding and as such, if determined that funds are not expended in accordance with the grant agreements, the grantor agency has the right to recapture these funds. Therefore, final acceptance of costs incurred under these grants and contracts resides with the grantors. As of the date of these statements, the materiality of adjustments to final costs, if any, cannot be determined and management does not anticipate any adjustments.

Cumulative Surplus Revenue

Effective July 1, 2010 any cumulative surplus revenue generated by the School must comply with M.G.L. c. 71, §89 (as amended by Chapter 12 of the Acts of 2010 under §7 (hh)). In accordance with this legislation and subsequent DESE regulations, if the School's cumulative surplus revenue, as defined, exceeds 20% of its operating budget and its budgeted capital costs for the succeeding fiscal year, the amount in excess of said 20% shall be returned by the School to the sending district or districts and the Commonwealth in proportion to their share of tuition paid during the fiscal year. Management does not anticipate any repayment for fiscal year 2026.

MTRS Liability

During fiscal year 2025, management identified an error related to contributions owed to MTRS for two employees. The School's share of the contributions totaled \$173,190 and is recorded as accrued compensation on the *Statements of Net Position* as of June 30, 2025. As of June 30, 2026, there was no accrued MTRS liability.

16. Subsequent Events

The School has evaluated subsequent events through September XX, 2026, which is the date the financial statements were issued. There are no recognized subsequent events that provide additional evidence about conditions that existed at the *Statement of Net Position* date, or non-recognized subsequent events, or events that provide evidence about conditions that did not exist at the *Statement of Net Position* date, which are necessary to disclose to keep the financial statements from being misleading.

**SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS**

Foxborough Regional Charter School
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2026

<i>Federal Grantor (Pass-Through Grantor) Program Title or Cluster</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
<i>U.S. Department of Education</i>			
Passed through the Massachusetts Department of Elementary and Secondary Education			
Special Education Cluster			
Special Education - Grants to States (IDEA, Part B)	84.027	240-000558-2026-0446	\$ 356,834
Special Education - Grants to States (IDEA, Part B)	84.027	240-000558-2025-0446	118,154
Special Education - Grants to States (IDEA, Part B)	84.027	240-000558-2024-0446	627
Special Education - Grants to States (IDEA, Part B)	84.027	274-000559-2025-0446	10,000
Special Education - Preschool Grants (IDEA Preschool)	84.173	262-000559-2026-0446	2,680
Special Education - Preschool Grants (IDEA Preschool)	84.173	262-000559-2025-0446	<u>1,506</u>
		Total Special Education Cluster	<u>489,801</u>
Title I Grants to Local Educational Agencies (LEAs)	84.010	305-000549-2026-0446	308,128
Title I Grants to Local Educational Agencies (LEAs)	84.010	305-000549-2025-0446	185,516
Supporting Effective Instruction State Grant	84.367	140-000546-2026-0446	43,524
Supporting Effective Instruction State Grant	84.367	140-000546-2025-0446	9,285
Supporting Effective Instruction State Grant	84.367	140-698874-2024-0446	1,829
English Language Acquisition Grants	84.365	180-000547-2026-0446	2,634
English Language Acquisition Grants	84.365	180-000547-2025-0446	15,817
English Language Acquisition Grants	84.365	180-707169-2024-0446	2,800
Student Support and Academic Enrichment Program	84.424	309-000548-2026-0446	20,501
Student Support and Academic Enrichment Program	84.424	309-000548-2025-0446	<u>19,284</u>
		Total U.S. Department of Education	<u>1,099,119</u>
<i>U.S. Department of Agriculture</i>			
Passed through the Massachusetts Department of Elementary and Secondary Education			
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	DOENUT2026SL	188,356
National School Lunch Program	10.555	DOENUT2026SL	<u>561,824</u>
		Total Child Nutrition Cluster	<u>750,180</u>
		Total U.S. Department of Agriculture	<u>750,180</u>
Total expenditures of federal awards			<u>\$ 1,849,299</u>

See accompanying notes to schedule of federal expenditures

Foxborough Regional Charter School
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2026

1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal awards activity of Foxborough Regional Charter School (the School), under programs of the Federal government for the year ended June 30, 2026. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position or cash flows of the School.

2. *Summary of Significant Accounting Policies*

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

The School has elected not to use the de minimus indirect cost rate allowed under the Uniform Guidance.

3. *Subrecipients*

There were no pass through federal awards to subrecipients by the School during fiscal year 2026.

**REPORT ON COMPLIANCE AND
INTERNAL CONTROL IN ACCORDANCE
WITH
GOVERNMENT AUDITING STANDARDS**



*Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance
And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With
Government Auditing Standards*

The Board of Trustees of
Foxborough Regional Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of net position of Foxborough Regional Charter School, as of and for the year ended June 30, 2026, and the statement of revenues, expenses and changes in net position, and cash flows, and the related notes to the financial statements, which comprise Foxborough Regional Charter School's financial statements and have issued our report thereon dated August XX, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foxborough Regional Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Foxborough Regional Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Foxborough Regional Charter School's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

August XX, 2026

**REPORT IN ACCORDANCE
WITH
THE UNIFORM GUIDANCE**



DANIEL DENNIS & Co
Certified Public Accountants

Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required by the Uniform Guidance

The Board of Trustees of
Foxborough Regional Charter School

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Foxborough Regional Charter School's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Foxborough Regional Charter School's major federal program for the year ended June 30, 2026. Foxborough Regional Charter School's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Foxborough Regional Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2026.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Foxborough Regional Charter School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of Foxborough Regional Charter School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Foxborough Regional Charter School's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Foxborough Regional Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Foxborough Regional Charter School's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Foxborough Regional Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Foxborough Regional Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Foxborough Regional Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance – Continued

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

August XX, 2026

**SCHEDULE OF FINDINGS
QUESTIONED COSTS**

Foxborough Regional Charter School
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2026

Section I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	_____ X _____ no	
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ yes	_____ X _____ none reported	
Noncompliance material to financial statements noted?	_____ yes	_____ X _____ no	

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ yes	_____ X _____ no	
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ yes	_____ X _____ none reported	

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?	_____ yes	_____ X _____ no	
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Identification of major programs:

<i>Federal Assistance Listing Number</i>	<i>Name of Program</i>
	<u>Child Nutrition Cluster</u>
10.553	School Breakfast Program (SBP)
10.555	National School Lunch Program (NSLP)

Dollar threshold used to distinguish between type A and type B programs: \$ 1,000,000

Auditee qualified as low-risk auditee?	_____ X _____ yes	_____ _____ no	
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Foxborough Regional Charter School
Schedule of Findings and Questioned Costs – *Continued*
For the Year Ended June 30, 2026

Section II - FINANCIAL STATEMENT FINDINGS

None

Section III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

Foxborough Regional Charter School
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2026

There were no unresolved audit findings from prior year's audit.

BOARD ACCEPTANCE LETTER

ACCEPTANCE OF THE BOARD OF TRUSTEES

We, the Board of Trustees of Foxborough Regional Charter School have voted to accept the representations of management and the expression of the opinions made by Daniel Dennis & Company LLP as embodied in the combined financial statements and independent auditors' reports for the year ended June 30, 2026.

We also certify that the representations made by management and the disclosures in the combined financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and the Commonwealth of Massachusetts Charter School Audit Guide for the year ended June 30, 2026.

Board President or Treasurer
Or Other Designated Person

Date

Coversheet

Executive Director Evaluation

Section:	V. Board Business
Item:	C. Executive Director Evaluation
Purpose:	Vote
Submitted by:	
Related Material:	Toby Romer - ED Goals 25-26 Final Report.pdf Toby Romer - ED Draft Goals 26-27.pdf

Toby N. Romer
Executive Director Goals
School Year 2025-26
Final Report - October 2026

Goal 1 - Complete FRCS Strategic Planning Process

- Rationale - To establish a clear plan for organizational improvement for the next 3 years
- Goal – With input from all stakeholders and facilitation from our planning partner, create and present to the Board for approval a comprehensive strategic plan for the next chapter of FRCS' development that includes clear priorities and measurable benchmarks and outcomes, by February 10th, 2026.

Strategic Actions	Anticipated Outcomes	Status
• Partner with Insight Solutions, our strategic planning consultant, to collect thorough input and feedback from FRCS stakeholders, including Board members, parents and families, staff, and students. • Convene and facilitate the strategic planning steering committee group, consisting of representatives from key stakeholder groups, to ensure thorough input from all groups and to distill key messages from stakeholder feedback.	• Presentation of an initial draft of a comprehensive strategic plan for the next chapter of FRCS' development to the board by December 9th, 2025.	• Completed - Initial outline of Strategic Plan presented to board on December 9th, 2025.
• Work with the strategic planning steering committee, the district executive team, school leaders, and other key members of the community to develop key focus areas, objectives and goals for the strategic plan. • Create draft and final strategic plans in collaboration with Insight Solutions and district leaders.	• Presentation of a final comprehensive strategic plan for the next chapter of FRCS' development that includes clear priorities and measurable benchmarks and outcomes, by February 10th, 2026.	• Completed - Feedback on draft plan collected and incorporated into final draft of plan. Final Strategic Plan with clear priorities and measurable benchmarks and outcomes presented to board and approved on January 13th, 2026. Ongoing work to communicate the final plan with staff and families completed in Spring 2026, including full staff meeting, small group staff meetings, and family video. The development of annual goals for SY26-27 is complete.

Goal 2 – Support Instructional Improvements to Promote Academic Growth

- **Rationale-** To ensure that FRCS is faithful to our mission of providing a challenging academic program to prepare our students for college.
- **Goal** – Together with instructional leaders from across our district and our three schools, develop an implement a shared vision of high-quality instruction at FRCS that allows us to align our supervision, evaluation, coaching, mentoring and collaboration to support educators in growing and consistently implementing high quality instructional practices in their practice.

Strategic Actions	Anticipated Outcomes	Progress to Date
• Develop a FRCS Instructional Vision statement, together with educators, school leaders, and district leaders to answer the questions, “What does good teaching at FRCS look like?”	• Share a completed FRCS Instructional Vision statement and three to five focus areas with educators and the Board of Trustees at the start of the 2025-26 school year.	• Completed - FRCS Instructional Vision statement created with educators, school leaders, and district leaders, and finalized version shared at the September 9th, 2025 board meeting.
• Identify focus areas within the Instructional Vision for 2025-26 school year, and support systems to ensure the application of these focus areas in all FRCS classrooms.	• Ensure that at least 90% of instructional staff can articulate how the Instructional Vision principles apply to their practice.	• Completed - Focus areas within the Instructional Vision for 2025-26 school year have been identified and were the focus of professional development and ongoing educator supervision in each school during the year. 88% of the 90 educator responses thus far to our first Annual Staff Survey identified specific ways that they have applied the FRCS Instructional Vision and Instructional Focus Areas to their practice.
• Together with school and district leaders, align systems for supervision and evaluation, coaching, mentoring, team meetings and professional development with the Instructional Vision.	• Regular collaboration with instructional leaders during Teaching and Learning team meetings and one-on-one meetings to develop and align systems of supervision and evaluation, coaching, mentoring, team meetings and professional development with the Instructional Vision.	• Ongoing – Instructional leaders across the FRCS schools and district have worked to align our instructional leadership systems with the FRCS Instructional Vision. This is ongoing work and will continue in the 2026-27 school year.

• Support and develop strong instructional leadership practices among school leaders to ensure high quality instructional feedback and support for educators.	• Training of all FRCS school-based leaders in best practices in observing and analyzing instruction to improve their feedback skills with educators.	• Completed - All FRCS principals and nearly all assistant principals and other instructional leaders have completed the Research for Better Teaching Observing & Analyzing Teaching course.
• Conduct instructional walkthroughs with school and district leaders to observe the implementation of the Instructional Vision and our 25-26 focus areas in classrooms.	• Increase FRCS' DESE School Accountability Designation score by at least 5%, which includes measures of academic achievement, academic growth, high school completion, progress towards English proficiency, attendance, and advanced coursework completion, leading to an overall rating of "Substantial Progress Towards Goals."	• Not Completed – Throughout the year, all FRCS instructional leaders have participated in periodic group instructional walkthroughs to observe the implementation of the Instructional Vision and our Focus Areas in classrooms. FRCS' DESE School Accountability Designation score for the 205-26 school year increased by only 1% point, from 47% to 48%. This score is categorized as an overall rating of "Moderate Progress Towards Targets."

Goal 3 – Continue to Develop and Strengthen Management Structures & Supports

- Rationale - To ensure a solid management foundation for ongoing work to improve student outcomes and to continue to develop the operational infrastructure of our district.
- Goal - Ensure continued and sustainable function of the district overall, including implementation of best-practices in employee support and supervision (including application of the FRCSTA contract), continued revision of our district-wide policies and procedures, successful hiring and retention efforts, successful student recruitment and enrollment processes, alignment of budgetary resources to strategic needs, and the development of assessments to track key non-academic outcomes, such as student, family and staff culture, belonging, and satisfaction.

Strategic Actions	Anticipated Outcomes	Progress to Date
• Align employee supervision and evaluation system with Instructional Vision.	• Completed evaluations of all instructional staff, consistent with FRCSTA contract, FRCS employee handbook, and in alignment with the FRCS Instructional Vision.	• Completed – All required evaluations of all returning FRCS instructional staff are completed, consistent with FRCSTA contract, FRCS employee handbook, and in alignment with the FRCS Instructional Vision.
• Continue to partner with labor relations legal counsel, human resources experts, and FRCS district and school leaders to accurately implement all aspects of the FRCS-FRCSTA contract.	• Monthly district-wide meetings between district leadership and FRCSTA leadership teams to monitor contract implementation and ensure clarity of decision-making and any necessary dispute resolution.	• Completed - Monthly district-wide meetings between district leadership and FRCSTA leadership team have occurred regularly and have focused on contract implementation, shared decision-making, and any necessary dispute resolution.
• Continue to prioritize and revise our district-wide policies and procedures, ensuring board review and approval of all board policies.	• Board approval and public documentation of at least 12 additional policies, including an updated Financial Policies and Procedures handbook, following the priority order established for policy review.	• Completed – As of June 2026, we completed the review and approval of 12 new or updated board policies, including the FRCS Financial Policies and Procedures handbook. Two additional policies and procedures were in process of being revised and approved by the Board and the Governance Committee at that time.

Continue to support human resource staff and school leadership teams to recruit, hire and retain highly qualified educators in all key school roles, with a focus on recruiting and retaining staff of color and other staff who represent the diversity of our school community.	Increase in educator retention rate from 81% from fall 2024 to 2025 to 85% from fall 2025 to fall 2026.	Not Completed - The recruitment and hiring process for new hire educators for the 2026-27 school year was successful. In the winter, a hiring workshop for all FRCS hiring managers focused on recruiting highly qualified, diverse candidates in alignment with our Strategic Plan indicators was completed. Not including positions deleted from the budget where retention was not possible, the educator retention rate improved from 81% from fall 2024 to 2025 to 83% from fall 2025 to fall 2026. The non-educator staff retention rate was 88% from fall 2025 to fall 2026.
Supervise and monitor recruitment and enrollment of new students and families, as well as retention of current FRCS students and families, including identification of new target audiences, geographic and demographic areas of focus, and new strategies for recruitment.	Increase incoming enrollment from the towns of Norton, Norwood, Attleboro, Taunton, Avon, and West Bridgewater by at least 5%.	Completed - Work to recruit incoming students and increase enrollment from six targeted towns was largely successful. Registration data as of June 2026 showed an increase in registrations from Norwood (75%), Attleboro (5%), and Taunton (14%), and a decrease in registrations from Avon (-40%) and West Bridgewater (0). As of September 22nd, 2026, enrollment data shows that the total enrollment from these 6 target towns increased by 30 students or 9.3% total over last school year, with a 44% increase from Avon (+4), a 30% increase from Taunton (+35), and 22% increase from Norwood (+7) offsetting small decreases from Attleboro (-9) and Norton (-7). West Bridgewater enrollment stayed the same.
Support our finance team and executive team to adapt our annual budgeting process to ensure alignment with strategic plan priorities and prioritizing budgetary resources to strategic needs.	Adjust 2026-27 budget plan to include financial alignment with the FRCS 2026-2029 Strategic Plan priorities.	Partially Completed - Budget development for the FY27 school year is complete. Due to budgetary challenges, ability to completely align FY27 budget with our Strategic Plan was constrained. Despite the reductions, several positions were combined or redesigned in alignment with the strategic plan.
Building on the stakeholder feedback surveys developed in the strategic planning process, create annual assessments and baseline data to track key	Develop and implement first year of annual assessment of student, family and staff culture, sense of belonging, and	Completed - Annual surveys of our student, family and staff culture, sense of belonging, and overall satisfaction with the district were developed this past spring, modelled after the stakeholder feedback surveys utilized in the Strategic Plan development process, as well as they qualitative goals within the plan. The surveys were

non-academic outcomes, such as student, family and staff culture, sense of belonging, and overall satisfaction.	overall satisfaction with the district.	administered in May and June. The data has been collected and initial response levels to the surveys tallied to benchmark growth over the life of the strategic plan.
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Executive Director Goals
School Year 2026-27
October 2026

FOR BOARD APPROVAL

Goal 1 – Ensure alignment of district strategies with our [Strategic Plan](#)

- Rationale - To ensure strategic actions by district and school leaders are designed to meet our strategic plan goals over the next 3 years
- Goal – In collaboration with members of the district Executive Leadership Team, create and follow aligned annual goals at the district level designed to support strategic plan alignment and implementation at the school, team and classroom level.
- Strategic Actions -
 - Create clear district level goals to support achievement of three-year strategic plan outcomes in a planful and deliberate manner.
 - Ensure leadership team meetings at the district level are aligned with strategic outcomes and work consistently to meet annual and long-term strategic goals.
- Anticipated Outcomes -
 - Share annual goals with FRCS Board of Trustees by November 2026.
 - Report out on progress towards goals at the time of report out on evaluation goals in Spring of 2027

Goal 2 – Support instructional improvements to promote academic growth and achievement

- Rationale- To ensure that FRCS is faithful to our mission of providing a challenging academic program to prepare our students for college.
- Goal – Together with instructional leaders from across our district and our three schools, create alignment with the FRCS Instructional Vision in our classrooms, resulting in improved student learning outcomes as measured by standardized assessment and other measures.
- Strategic Actions
 - Identify annual focus areas within the Instructional Vision for 2026-27 school year and support systems to ensure the application of these focus areas in all FRCS classrooms.
 - Together with school and district leaders, align systems for supervision and evaluation, mentoring, team meetings and professional development with the Instructional Vision.
 - Align our instructional walkthrough process with school and district leaders to assess instructional alignment with FRCS Instructional Vision and annual focus areas.
 - Support instructional teams at all levels of the schools to create student learning goals aligned with our instructional vision and annual improvement goals.

- Train and support teacher leaders on each instructional team to lead collaborative inquiry cycles focused on improving student achievement and achieving team-based goals.
- Anticipated Outcomes
 - 90% or more of instructional staff can continue to articulate how the Instructional Vision principles apply to their practice in end of year survey.
 - 5% or greater increase from FRCS' current DESE School Accountability Designation score of 48%, which includes measures of academic achievement, academic growth, high school completion, progress towards English proficiency, attendance, and advanced coursework completion, leading to an overall rating of "Substantial Progress Towards Goals."
 - 80% or more of students in grades K-3 are reading at or above grade level, increasing from current level of 71%, as measured by DIBELS Reading Assessment.
 - 65 percentile or higher average growth percentile in ELA and math for each grade assessed on the standards aligned MAP Assessment. In 2025-26, 4 of 9 grades assessed reached this benchmark in math, and 1 of 9 grades assessed reached this benchmark in ELA.
 - Increase the total percentage of students at or above 50th percentile nationally in ELA and math for each grade assessed on the standards aligned MAP Assessment. In 2025-26, 3 of 9 grades assessed reached this benchmark in math, and 5 of 9 grades assessed reached this benchmark in ELA.

Goal 3 – Complete the successful negotiation of successor contract between FRCS and the FRCSTA

- Rationale - To create the conditions for continued collaboration, staff recruitment, retention & morale, and financial viability for the school district.
- Goal – Complete successful negotiation of a mutually agreeable contract with the FRCSTA no later than June 30th, 2027.
- Strategic Actions
 - Organize regular negotiation sessions between FRCS and FRCSTA negotiation teams beginning in the fall of 2026.
 - Set shared ground rules and timelines for the negotiation process, together with the FRCSTA.
 - Identify and present FRCS proposals to improve the FRCS-FRCSTA contract based on feedback from school and district leaders over the past 2 years of contract implementation.
 - Create financial models to identify fiscal parameters for the cost of contractual proposals, including salary adjustments.
 - Consult regularly with board leadership and full board through executive session about contract proposals and costs during the negotiation process.
- Anticipated Outcomes

- Present completed FRCS-FRCSTA contract for board approval no later than June 30th, 2027.