WESTBROOK SCHOOL DEPARTMENT
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SCHOOL COMMITTEE MEETING
Wednesday, February 11, 2026
7:00 PM
Room 114 / Westbrook High School
ZOOM https://us02web.zoom.us/j/81700741385

AGENDA

1. Call to Order: Chair Andrea Mancuso
2. Pledge Allegiance to the Flag
3. Roll Call
4. Land Acknowledgement Statement
5. Adjustments to the Agenda
6. Approval of Minutes – January 14, 2026
7. Communications / Correspondence
8. Public Participation (for agenda items only; 3 minutes per speaker – one time only)
9. Superintendent's Report
10. Chair / Student / Committee Reports
11. Old Business
12. New Business
    - 12.1 Request to authorize a request to the city council for reallocation of existing bond funding – Action Item – First Approval
    - 12.2 Request to accept School Revolving Renovation Funding for Canal School – Action Item – First Approval
    - 12.3 Request to adopt Westbrook School Department Policy BID (School Committee Member Compensation) - Action Item – First Approval
    - 12.4 Request to approve Westbrook School Department Policy EHB (Records Management) - Action Item – First Approval
    - 12.5 Request to approve Westbrook School Department Policy EHB – R2 (Records Retention Schedule) - Action Item – First Approval
    - 12.6 Request to approve Westbrook School Department Policy EHB – R3 (School Records to be Transferred to Next Grade Level) - Action Item – First Approval
    - 12.7 Request to delete Westbrook School Department Policy EHB L (Litigation Hold) - Action Item – First Approval
    - 12.8 Request to delete Westbrook School Department Policy EHB - LR (Litigation Hold Procedures) - Action Item – First Approval
13. Important Dates

Feb 16-20			School Vacation	
Feb	25	5:00 PM	Facilities Committee Meeting	WRVC
Mar	4	5:00 PM	Finance Committee Meeting – FY27 Budget Presentation	Central Office
Mar	11	7:00 PM	School Committee Meeting – State of the Schools	Room 114 WHS
Mar	18	5:00 PM	Finance Committee – Budget Review	Room 114 WHS
Mar	19	5:00 PM	Finance Committee – Budget Review	Room 114 WHS
Mar	23	5:00 PM	Finance Committee – Budget Review	Room 114 WHS
Mar	19	5:00 PM	Finance Committee – Budget Review	Room 114 WHS
Mar	23	5:00 PM	Finance Committee – Budget Review	Room 114 WHS
Mar	23	5:00 PM	Finance Committee – Budget Review (if needed)	Room 114 WHS

Mar	25	5:00 PM	Finance Committee – Budget Revisit List	Room 114 WHS
Apr	1	5:00 PM	Finance Committee Meeting – Regular Meeting	Central Office
Apr	1	7:00 PM	School Committee Meeting – 1st Reading FY27 Budget	Room 114 WHS
Apr	8	7:00 PM	School Committee Meeting – 2nd Reading FY27 Budget	Room 114 WHS
Apr	13	6:00 PM	City Council – Budget Presentation	Room 114 WHS

14. Public Participation (any school related matter; 3 minutes per speaker; one time only)
15. Announcements
16. Adjournment - Action Item – Approval

Westbrook School Department Land Acknowledgement Statement

We understand, honor, and acknowledge that the city of Westbrook and the Westbrook Schools are located on Wabanaki lands and waters. We acknowledge that Wabanaki people have belonged to this land for countless generations and thousands of years, and that their presence continues in Maine to this day.

MINUTES OF MEETING

1. **Call to Order** – Chair Andrea Mancuso called the meeting to order; it was 7:00 pm.

2. **Pledge of Allegiance**

3. **Roll Call** – Allison, Brunette, Erin Cavallaro, Noreen Poitras, Brooke Reed, Dr. Flynn Ross Vice-Chair Katy Rice, Chair Andrea Mancuso, Representative Jamila Mohamed Ahmed, Student Representative Tina Nguyen, and Superintendent Dr. Peter Lancia were present.

4. **Land Acknowledgement Statement –** Ms. Cavallaro read the Land Acknowledgement statement.

5. **Adjustments to the Agenda** – There were no adjustments

6. **Approval of Minutes –** December 10, 2025 and December 18, 2025

MOTION **Ms. Cavallaro moved and Mrs. Poitras seconded the motion to approve the minutes of December 10, 2025 and December 18, 2025 as presented**

Chair Andrea Mancuso requested that the minutes of December 18, 2025 reflect that Vice-Chair Katy Rice moved and Ms. Cavallaro moved to recess into executive session, pursuant to 1 M.R.S.A. § 405(6)(A), to discuss a personnel matter and adjourn directly from that meeting and the vote was 7 in favor and 0 opposed

- **Vote: 6 in favor – Dr. Flynn Ross abstained**

7. **Communications / Correspondence –**
Superintendent Dr. Peter Lancia reported the following hirings:

- **Tiffanie Panagakos** has been hired as an Administrative Assistant (8 hr / day) at Westbrook Middle School. She will be paid $26.51 / hr (based on 10 years' of credit) for the 2025 – 2026 school year.

- **Mariah Bresette** has been hired as an Education Technician I / Noon Duty Aide (3 hr / day) at Saccarappa School. She will be paid $21.86 / hr (based on 2 years' of credit) for the 2025 – 2026 school year.

- **Eben Thomas** has been hired as an Education Technician III / Special Education (7 hr / day) at Westbrook Middle School. He will be paid $22.15 / hr (base scale) and an additional .75 cents for the 2025 – 2026 school year.

- **Kasey DeBery** has been hired for College Knowledge at Canal School and will be paid a stipend of $400 (Account # 1000-9100-1230-51500-010-000000 Intramurals)) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Sandy Beesley** has been hired for the Game Club at Canal School and will be paid a stipend of $500 (Account # 1000-9100-1230-51500-010-000000 Intramurals) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Mahmed Sharif** has been hired as the Indoor Track Boys Varsity Head Coach at Westbrook High School and will be paid a stipend of $5,083.39 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Andy Coloumbe** has been hired as the Baseball Varsity Head Coach at Westbrook High School and will be paid a stipend of $5,083.39 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Allison Carmichael** has been hired as a Unified Basketball Assistant Coach at Westbrook High School and will be paid a stipend of $1,633.95 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Kellie Hall** has been hired as the Weight Training Advisor Session 1 at Westbrook High School and will be paid a stipend of $765 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Kellie Hall** has been hired as the Weight Training Advisor Session 2 at Westbrook High School and will be paid a stipend of $765 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Kyle Smith** has been hired as the Jazz Band 1 Director at Westbrook High School and will be paid a stipend of $3,400 (Account # 1000-1200-1210-51550-300-000000 Extra Curricular and Cocurricular Stipends) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Joey Hendricks** has been hired as the Jazz Band 2 Director at Westbrook High School and will be paid a stipend of $1,900 (Account # 1000-1200-1210-51550-300-000000 Extra Curricular and Cocurricular Stipends) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Kyle Smith** has been hired as the Jazz Combo Director at Westbrook High School and will be paid a stipend of $1,900 (Account # 1000-1200-1210-51550-300-000000 Extra Curricular and Cocurricular Stipends) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Sue Proulx** has been hired as the Jazz Choir Director at Westbrook High School and will be paid a stipend of $1,900 (Account # 1000-1200-1210-51550-300-000000 Extra Curricular and Cocurricular Stipends) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Krystle Smith** has been hired as the Jazz Band Director at Westbrook Middle School and will be paid a stipend of $1,700 (Account # 1000-1150-1210-51550-060-000000 Extra Curricular and Cocurricular Stipends) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Kyle Smith, Sue Proulx, Krystle Smith and Delaney Randall** have been hired as Chaperones for the Festivals will be paid a stipend of $300 each (Account # 1000-1200-1210-51550-300-000000 Extra Curricular and Cocurricular Stipends) per the latest collective bargaining agreement for the 2025 – 2026 school year.

Superintendent Dr. Peter Lancia reported the following resignations:

- **Polly Mueller** from the position of Education Technician III / Special Education at Saccarappa School; effective December 13, 2025.

- **Samia Chaaban** from the position of School Nutrition Cook (7.5 hr / day) at Westbrook High School effective January 4, 2026.

- **Victoria Boutin** from the position of Administrative Assistant at Westbrook High School effective January 9, 2026.

Superintendent Dr. Peter Lancia noted that Michael Russell has stepped down from the Unified Basketball Head Coach position and this stipend position will be reposted.

8. **Public Participation (for agenda items only; 3 minutes per speaker – one time only)** – There was no public participation at this time

9. Superintendent's Report –

Superintendent Dr. Peter Lancia welcomed everyone back from winter vacation and Happy New Year.

- **School Nutrition Halal Meal Certification**
  School Nutrition Director Mary Emerson announced that all Westbrook schools have successfully obtained third-party halal certification which ensures that all halal meal options meet rigorous standards. Westbrook is among the first in the country to receive this certification.

  Chair Andrea Mancuso thanked Ms. Emerson and her school nutrition staff for their work on this specialized training and certification of all halal meal options.

- **WRVC Recruiting Video and Enrollment Information**
  WRVC Director, Gloria Noyes showed the WRVC's new recruiting video to outline the courses and opportunities for students with many of the current students speaking about their successes and ongoing learning.

- **FY27 Budget Development Information**
  Superintendent Dr. Peter Lancia provided information on the upcoming development of the FY27 school budget.

10. **Chair / Committee Reports –**

School Committee Chair Report – Chair Andrea Mancuso announced the placement of School Committees in sub committees for the 2026 year.

Finance Committee: Committee Chair Noreen Poitras, members Ms. Cavallaro and Mrs. Brunette
Facilities Committee: Committee Chair Brooke Reed, member Vice-Chair Katy Rice
Educational Programs Committee: Committee Chair, Vice-Chair Katy Rice, member Dr. Flynn Ross
Policy Committee: Committee Chair Ms. Cavallaro and member School Committee Chair Andrea Mancuso

Chair Andrea Mancuso announced that School Committee will meet in a workshop on January 28, 2026 as part of their annual orientation, to review the legal rights and responsibilities of the School Committee and to establish goals.

Student Council / Government Report(s) – Student Representative Tina Nguyen wished everyone a happy new year. She reported that the high school had a bottle drive and was able to provide 60 families with a gift card to Hannaford. Mid-term exams are happening at the high school and 8th graders will be visiting WRVC to see the many course offerings first hand.

Representative Jamila Mohamed Ahmed reported NWEA testing at Saccarappa School and a manners night at the school on January 29th. At Congin students are earning stickers for their growth mindset and game club will begin soon. Canal students will be doing access testing and have a family bingo night as well as their annual spaghetti dinner on February 7th.

Finance Report – Chair Andrea Mancuso announced that the cancelled Finance Committee meeting, due to a storm, has been rescheduled to January 21, 2026 at 6:15 at Central Office.

Chair Andrea Mancuso reminded School Committee that the committee of the whole will be involved with the budget deliberations from the beginning.

Policy Report – Chair Andrea Mancuso explained that they looked at the homework policy which is outdated and would like the leadership team to review it. The reviewed a long list of retention schedules and will bring those policies forward to the next School Committee meeting. Policy KEB Complaints Against School Personnel was referred back to the Policy Committee to review recommendations from the MSMA model policy.

Ed Programs Report – Vice-Chair Katy Rice had a presentation by Assistant Superintendent Dr. Kim O'Donnell on pre-K programming ideas and classroom structure with more details to come.

Superintendent Dr. Peter Lancia discussed intervention programming plans which would include a curriculum coordinator to meet the challenge of reduced funding in the Title I program.

Vice-Chair Katy Rice reported on the new course proposals at Westbrook High School presented by Co-Principal Wendy Harvey. The new proposed coursed include revising its course sequence of math courses, and new US History and Academic World Studies 2 courses. WRVC Director Gloria Noyes recommended a CTE Exploratory course and a CTE Cooperative Education to provide students with community based placements; additionally, a new Cybersecurity program which is a computer design program rebranded.

Facilities Report – The next meeting is scheduled for Wednesday, January 17, 2026 at Congin School at 5:00 PM

Cellphone Committee - Ms. Cavallaro who chairs this committee is working with Co-Principal Patrick Colgan to develop a revised cellphone policy for the high school. They will be surveying high school staff and students, have discussions with vendors to explore cellphone software and doing community forums for input.

Community Athletics – Vice-Chair Katy Rice will chair this advisory committee

Transportation -Chair Andrea Mancuso will chair this committee and Ms. Reed will be a member

11. **Old Business** – There was no Old Business

12. **New Business**
    12.1 **Request to recess into executive session, pursuant to 1 M.R.S.A. § 405(6)(A), to discuss a personnel matter - Action Item – Approval**

MOTION **Chair Andrea Mancuso moved and Mrs. Poitras seconded the motion to recess into executive session, pursuant to 1 M.R.S.A. § 405(6)(A), to discuss a personnel matter; the session to include present School Committee members, Human Resources Director Martha Sumner, Assistant Superintendent of Finance Dr. Brian Mazjanis and Superintendent Dr. Peter Lancia**

❖ **Vote: 7 in favor – 0 opposed**

Chair Andrea Mancuso announced School Committee was back in a public meeting and requested an adjustment to the agenda and add **12.2 Authorize the Superintendent to sign an agreement as discussed in executive session and to carryout the terms of the agreement – Action Item – First and final approval**

MOTION **Vice-Chair Katy Rice moved and Ms. Cavallaro seconded the motion to add 12.2 Authorize the Superintendent to sign an agreement as discussed in executive session and to carry out the terms of the agreement – Action Item – First and final approval**

❖ **Vote: 7 in favor – 0 opposed**

12.2. **Authorize the Superintendent to sign an agreement as discussed in executive session and to carry out the terms of the agreement – Action Item – First and final approval**

MOTION **Vice-Chair Katy Rice moved and Ms. Cavallaro seconded the motion to authorize the Superintendent to sign an agreement as discussed in executive session and to carry out the terms of the agreement for first and final approval**

❖ **Vote: 7 in favor – 0 opposed**

13. **Important Dates –**

Jan	19		Martin Luther King Jr. Day – No School	
Jan	21	5:00 PM	Facilities Committee Meeting	Congin School
Jan	21	6:15 PM	Finance Committee Meeting	Central Office
Jan	28	5:00 PM	Policy Committee Meeting	Central Office
Jan	28	6:30 PM	School Committee Annual Workshop	Central Office
Feb	4	5:00 PM	Finance Committee Meeting	Central Office
Feb	11	5:00 PM	Educational Programs Committee Meeting	Central Office
Feb	11	7:00 PM	School Committee Meeting	Room 114 WHS
Feb	16-20		School Vacation	
Feb	23	6:00 PM	Joint School Committee / City Council Mtg	Room 114 WHS
Feb	25	5:00 PM	Facilities Committee Meeting	WRVC

14. **Public Participation (any school related matter; 3 minutes per speaker; one time only) –** There was no public participation

15. **Announcements –** There were no announcements

16. **Adjournment –**

MOTION **Vice-Chair Katy Rice moved and Mrs. Reed seconded the motion to adjourn**

- **Vote:** **7 in favor – 0 opposed**

WESTBROOK SCHOOL DEPARTMENT

117 Stroudwater Street,
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Superintendent of Schools
Peter J. Lancia, Ph. D.

To: Westbrook School Committee
From: Peter Lancia, Ph. D, Superintendent of Schools
Date: February 9, 2026
RE: Communications for the February 11, 2026 School Committee meeting

I am reporting the following hirings:

- **Jonathan Cail** has been hired as a Bus Driver (8 hr / day) for the Westbrook School Department. He will be paid $26.84 / hr (based on 12 years' of credit) for the 2025 – 2026 school year.

- **Kylie Gray** has been hired as an Education Technician III / Special Education (7 hr / day) at Westbrook Middle School. She will be paid $25.58 / hr (based on 5 years' experience) and an additional .75 cents / hr for the 2025 – 2026 school year.

- **Chelsea Rairdon** has been hired as an Education Technician III / Special Education (7 hr / day) at Saccarappa School. She will be paid $25.17 / hr (based on 3 years' experience) and an additional .75 cents / hr for the 2025 – 2026 school year.

- **Mikayla Linscott** has been hired as an Education Technician III / Special Education (7 hr / day) at Saccarappa School. She will be paid $22.94 / hr (based on 1 years' experience) and an additional .75 cents / hr for the 2025 – 2026 school year.

- **Hannah Gundersdorf** has been hired for Drama Performance at Canal School and will be paid a stipend of $1,000 (Account # 1000-9100-1230-51500-010-000000 Intramurals)) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Allison Carmichael** has been hired as a Unified Basketball Head Coach at Westbrook High School and will be paid a stipend of $3,267.90 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Sam Mackenzie** has been hired as a Unified Basketball Assistant Coach at Westbrook High School and will be paid a stipend of $1,633.95 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

- **Joseph Townsend** has been hired as a Softball JV / Assistant Coach at Westbrook High School and will be paid a stipend of $3,267.90 (Account # 1000-9600-1230-51540-300-000000 WHS Stipends - Athletic) per the latest collective bargaining agreement for the 2025 – 2026 school year.

I am reporting the following resignations:

- **Rahila Noor** from the position of Education Technician III / Special Education at Saccarappa School; effective February 24, 2026.
- **James Jay White** from the position of Maintenance Specialist for the Westbrook School Department; effective February 13, 2026.
- **Lucas Brown** from the position of Alternative Education Teacher at Westbrook High School; effective February 13, 2026.

Name	Activity	Date	Participants	Stipend	Account to Charge	Account Name
Hannah Gundersdorf	Drama Performance	3/1-5/20	35	$1,000.00	1000-9100-1230-51500-010-000000	Intramural

NAME	ACTIVITY	DATE	STIPEND 25-26	ACCOUNT TO CHARGE	ACCOUNT NAME
Allison Carmichael	Unified Basketball Head Coach	01/08/25-03/06/26 - WINTER	$3,267.90	1000-9600-1230-51540-300-000000	WHS Stipends-Athletic
Sam Mackenzie	Unified Basketball Assistant Coach	01/08/25-03/06/26 - WINTER	$1,633.95	1000-9600-1230-51540-300-000000	WHS Stipends-Athletic
Joseph Townsend	Softball JV/Assistant Coach	03/30/26-06/13/26 - SPRING	$3,267.90	1000-9600-1230-51540-300-000000	WHS Stipends-Athletic

WESTBROOK SCHOOL DEPARTMENT

117 Stroudwater Street • Westbrook, Maine 04092
Phone: (207) 854-0800 Fax: (207) 854-0809

Superintendent of Schools
Peter J. Lancia, Ph. D.

Superintendent's Report
February 11, 2026

- FY25 Financial Audit Review
- Pre-K Plan for 2026-27

WIPFLI

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DRAFT 1.28.26

February 4, 2026

School Committee
City of Westbrook School Department
Westbrook, ME

Dear School Committee:

We have audited the financial statements of each major fund, and the aggregate remaining fund information of City of Westbrook School Department (the "School Department") for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to the audit:

Our Responsibility Under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated April 7, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the system of internal control of the School Department. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

In planning and performing our audit, we considered City of Westbrook School Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether City of Westbrook School Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about City of Westbrook School Department's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on City of Westbrook School Department's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on City of Westbrook School Department's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated to your representative, communicated in our letter dated June 30, 2025, in addition to our engagement letter dated April 7, 2025, accepted by management.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Westbrook School Department are described in Note 1 to the financial statements. GASB 1010, Compensated Absences, was adopted during the year, there was no effect on the financial statements. The application of existing policies was not changed during the year.

We noted no transactions entered into by the School Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was :

Management's estimate of the on-behalf payments is based on the percentage rate of contributions from the Maine Public Employees Retirement System based upon eligible wages. . We evaluated the key factors and assumptions used to develop the on-behalf payments in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated , a copy of which accompanies this letter.

Management Consultations with Other Accountants

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

Other Audit Findings or Issues

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

Other Matters

Supplementary Information Accompanying Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Internal Control Matters

In planning and performing our audit of the financial statements of City of Westbrook School Department's as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the School Department's internal control over financial reporting (internal control) as a basis for designing our 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 the School Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Department'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 reasonable possibility that a material misstatement of the School Department's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

We did however identify a certain deficiency in internal control related to financial data that is not serious enough to be considered a significant deficiency or material weakness as defined above. This deficiency and our recommendation for strengthening this internal control is listed below.

Reconciliation of balance sheet accounts

During our audit, we found instances of various balance sheet accounts, including accounts receivable, accounts payable and payroll liabilities, that were not properly reconciled, which resulted in various journal entries to correct. We recommend performing a formal review of balance sheet accounts to ensure that account balances are accurate.

Accounting for School Construction Activity

During our audit procedures, we identifed construction activity that did not agree to the activity posted by the City. As a result, adjusting entries were posted to properly reflect activity for agreement with the City, these were not considered material. We recommend reviewing the activity with the City to ensure all activity has been properly posted in the School.

School Nutrition deposit support

As part of our procedures we inquired of the School Nutrition Director and we determined that due to the timing of when revenue reports are run from the nutrition software and when the deposits are made to the bank, we are not able to directly tie the deposits back to the reports. We recommend that the School Nutrition Director and Finance Department develop a procedure to assist with being able to tie deposits into the revenue reports and account for any reconciliing items, if applicable.

This communication is intended solely for the information and use of School Committee and, if appropriate, management of City of Westbrook School Department, and , and is not intended to be, and should not be used by anyone other than these specified parties.

We appreciate the opportunity to be of service to City of Westbrook School Department.

Sincerely,

Wipfli LLP

Wipfli LLP
Enc.

DRAFT 1.28.26

WIPFLI

City of Westbrook, Maine
School Department

Financial Report

Year Ended June 30, 2025

DRAFT 1.28.26

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WIPFLI

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South Portland, ME 04106

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DRAFT 1.28.26

Independent Auditor's Report

School Committee
Westbrook School Department
Westbrook, Maine

Opinions

We have audited the accompanying financial statements of each major fund, and the aggregate remaining fund information of Westbrook School Department (the "School Department"), a department of the City of Westbrook, Maine, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School Department's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the School Department, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School Department and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements of the School Department are intended to present the financial position, the changes in financial position of only that portion of each major fund and the aggregate remaining fund information of the City of Westbrook, Maine that is attributable to the transactions of the School Department. They do not purport to, and do not, present fairly the financial position of the City of Westbrook, Maine as of June 30, 2025, or the changes in its financial position for the year then ended in conformity with GAAP. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

Auditor's Responsibility 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 auditor's 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 GAAS 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 the School Department'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 the School Department'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.

Other Matters

Required Supplementary Information

Because these financial statements are a governmental funds only presentation, they do not include the Management's Discussion and Analysis (MD&A) that GAAP requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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School Committee
Westbrook School Department

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report, dated REPORT DATE, 2026, on our consideration of the School Department'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 School Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Department's internal control over financial reporting and compliance.

Wipfli LLP

South Portland, Maine
REPORT DATE, 2026

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DRAFT 1.28.26

Balance Sheet
Governmental Funds

June 30, 2025

	General Fund	Spring Harbor	Other Governmental Funds	Total Governmental Funds
Assets				
Cash	$ 16,868		$ 698,014	$ 714,882
Intergovernmental receivables		$ 5,377	1,493,633	1,499,010
Due from other funds	1,885,512		129,510	2,015,022
Due from City	4,915,128		2,634,505	7,549,633
Inventory			36,889	36,889
Total Assets	$ 6,817,508	$ 5,377	$ 4,992,551	$ 11,815,436
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	$ 147,395	$ -	$ 28,107	$ 175,502
Retainage payable			19,427	19,427
Due to other funds		5,377	2,009,645	2,015,022
Accrued payroll	4,062,403		190,358	4,252,761
Accrued expenses	155,101			155,101
Deferred revenue			771	771
Accrued compensated absences	301,241			301,241
Book overdraft	1,245,921			1,245,921
Total Liabilities	5,912,061	5,377	2,248,308	8,165,746
Fund Balances				
Fund balances				
Nonspendable				
Inventory			36,889	36,889
Restricted				
Special revenue funds - grants			1,732,075	1,732,075
Capital project funds			1,759,563	1,759,563
Assigned				
Carryforward	700,000			700,000
Unassigned (Deficit)				
General fund	205,447			205,447
Special revenue funds			(784,284)	(784,284)
Total Fund Balances	905,447		2,744,243	3,649,690
Total Liabilities and Fund Balances	$ 6,817,508	$ 5,377	$ 4,992,551	$ 11,815,436

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

DRAFT 1.28.26

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2025

	General Fund	Spring Harbor	Other Governmental Funds	Total
Revenues				
Local allocation	$ 30,245,347			$ 30,245,347
State subsidy	19,534,062			19,534,062
Miscellaneous	383,621		$ 30,614	414,235
On-behalf payments - State of Maine Pension	3,881,000			3,881,000
Intergovernmental revenue		$ 220,084	10,220,652	10,440,736
Donated commodities received			96,091	96,091
Sale of meals			127,424	127,424
Total Revenues	54,044,030	220,084	10,474,781	64,738,895
Expenditures				
Regular instruction	22,704,222			22,704,222
Special education	8,187,434			8,187,434
Career and technical education	2,923,704			2,923,704
Other instruction	806,209			806,209
Student and staff support	4,000,711			4,000,711
System administration	2,428,309			2,428,309
School administration	2,408,091			2,408,091
Transportation and buses	2,262,081			2,262,081
Facilities maintenance	4,884,795			4,884,795
Debt service and other commitments	4,144,830			4,144,830
On-behalf payments - State of Maine Pension	3,881,000			3,881,000
Grant expenditures and school lunch program		220,083	7,661,629	7,881,712
Donated commodities used			95,734	95,734
Capital outlay			341,841	341,841
Total Expenditures	58,631,386	220,083	8,099,204	66,950,673
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources	(4,587,356)	1	2,375,577	(2,211,778)
Other Financing Sources:				
Transfers (to) from other funds	131,231	(131,231)		-
Proceeds from issuance of bonds			1,700,000	1,700,000
Proceeds from capital lease	3,973,023			3,973,023
Total Other Financing Sources	4,104,254	(131,231)	1,700,000	5,673,023
Net Change in Fund Balances	(483,102)	(131,230)	4,075,577	3,461,245
Fund Balances				
Beginning of Year (Deficit)	1,388,549	131,230	(1,331,334)	188,445
End of Year	$ 905,447	$ -	$ 2,744,243	$ 3,649,690

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

DRAFT 1.28.26

Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Budgetary Basis) and Actual - General Fund

Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Local allocation	$ 30,245,347	$ 30,245,347	$ 30,245,347	$ -
State subsidy	19,579,784	19,579,784	19,534,062	(45,722)
Miscellaneous	313,000	313,000	383,621	70,621
Total Revenues	50,138,131	50,138,131	50,163,030	24,899
Expenditures				
Regular instruction	19,208,734	19,208,734	18,731,199	477,535
Special education	8,300,706	8,300,706	8,187,434	113,272
Career and technical education	3,260,150	3,260,150	2,923,704	336,446
Other instruction	821,831	821,831	806,209	15,622
Student and staff support	4,149,201	4,149,201	4,000,711	148,490
System administration	2,029,831	2,029,831	2,428,309	(398,478)
School administration	2,196,597	2,196,597	2,408,091	(211,494)
Transportation and buses	2,119,638	2,119,638	2,262,081	(142,443)
Facilities maintenance	4,444,598	4,444,598	4,884,795	(440,197)
Debt service and other commitments	3,960,736	3,960,736	4,144,830	(184,094)
Total Expenditures	50,492,022	50,492,022	50,777,363	(285,341)
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources	(353,891)	(353,891)	(614,333)	(260,442)
Other Financing Source				
Transfer from Spring Harbor	-	-	131,231	131,231
Net Change in Fund Balance	(353,891)	(353,891)	(483,102)	(129,211)
Beginning Budgetary Fund Balance Utilized	353,891	353,891	1,388,549	1,034,658
Budgetary Fund Balance, End of Year	$ -	$ -	$ 905,447	$ 905,447

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

DRAFT 1.28.26

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Westbrook School Department (the School Department) provides elementary and secondary education for the children living in Westbrook, Maine.

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (standards and interpretations), constitute GAAP for governmental units. GAAP also includes guidance from the American Institute of Certified Public Accountants in the publication entitled State and Local Governments. The more significant of the School Department's accounting policies are described below.

Reporting Entity

The School Department operates as a department of the City of Westbrook, Maine (the City), the financial statements of which have been issued in a separate report.

The accompanying financial statements present only the School Department's operations and are not intended to present fairly the financial position and results of operations of the City of Westbrook, Maine in conformity with accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the City and the School Department are omitted herein and have been disclosed in the City's financial statements.

Basis of Presentation

The financial statements report detailed information about the School Department. The focus of governmental financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental Funds

Governmental funds are those through which most governmental functions of the School Department are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or may not be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The School Department is reporting all funds using the major fund format.

General Fund

The general fund is used to account for all financial resources, except those required to be accounted for in another fund. This is a budgeted fund, and any fund balances are considered as resources available for use.

Spring Harbor

This fund is used to account for the proceeds and associated costs of the Spring Harbor program, which provides additional educational resources to patients of Spring Harbor Hospital. The Spring Harbor revenues include state grants and local funds.

DRAFT 1.28.26

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Other Governmental Funds

The other governmental funds of the School Department account for other grants and other resources, such as special revenue funds (including the school lunch program), whose uses are restricted or committed to a particular purpose.

Measurement Focus

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the modified accrual basis in the year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School Department, available means expected to be received within 60 days of fiscal year-end.

Non-exchange transactions, in which the School Department receives value without directly giving equal value in return, include local assessments, state allocations, on-behalf payments, grants and donations. On the modified accrual basis, revenue from these sources must be available before it can be recognized and is recognized in the period in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School Department must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School Department on a reimbursement basis.

Expenditures

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures). Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Budgetary Accounting

The School Department utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. The budget is established in accordance with the various laws that govern the School Department's operations. The budget is presented on the modified accrual basis of accounting, except for the current portion of compensated absences, which is excluded from expenditures on the budgetary basis of accounting, and except for on-behalf payments and proceeds and expenditures related to capital leases, which are excluded from both revenues and expenditures on the budgetary basis of accounting.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the previous fiscal year, the School Department prepares a budget for the current fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

- A meeting of the residents of the City of Westbrook is then called for the purpose of adopting both the proposed City and School Department's budgets after public notice of the meeting has been given.

- Prior to July 1 the budget is adopted.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year-end are reported as an assignment of fund balance since they do not constitute expenditures or liabilities and will be re-appropriated and honored during the subsequent year. Encumbrances are treated as expenditures under the budgetary basis.

All unexpended and unencumbered appropriations lapse at year-end, unless specific approval is granted to carry forward such amounts.

Inventories

School lunch inventories are valued at the lower of cost (first in-first out basis) or market. The cost of inventories is recorded as an expense when consumed, rather than when purchased. Inventories include the value of U.S. Department of Agriculture commodities donated to the School Lunch Program.

Capital Assets

Capital assets of the School Department are recorded on the entity-wide financial statements of the City of Westbrook, Maine.

Interfund Assets/Liabilities

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "due from/to other funds." Interfund balances within governmental activities are eliminated on the government-wide statement of net position at the City level.

DRAFT 1.28.26

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Transfers

Transfers are used to move revenues from the fund that a statute or budget requires them to collect to the fund that a statue or budget requires them to expend and to also move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Compensated Absences

Compensated absences are earned in varying amounts by employees of the School Department. The estimated total compensated absences for the school department are $1,311,251 as of June 30, 2025. The portion that is currently due to employees of the School Department in the amount of $494,949, as of June 30, 2025, is included in these fund financial statements. The long-term portion of the liability due to employees of the school department in the amount of $816,302 has been recorded in the government-wide financial statements of the City of Westbrook, Maine.

Fund Balances

In the governmental fund financial statements, fund balance is reported in five classifications.

- **Nonspendable** Amounts that are not in spendable form, such as inventories and prepaid items or are legally or contractually required to be maintained intact.
- **Restricted** Resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** Resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.
- **Assigned** Resources neither restricted nor committed for which a government has a stated intended use as established by the School Committee or a body or official to which the School Committee has delegated the authority to assign amounts for specific purposes.
- **Unassigned** Resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The School Committee establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the School Committee through adoption of the budget as intended for a specific purpose. A fund balance assignment is further indicated in the budget document as an assignment of the fund (such as for fund balance carryover).

The School Department's spending policy for programs with multiple revenue sources is to consider restricted funds to be spent first, then spent out of committed funds, assigned funds, and unassigned funds.

DRAFT 1.28.26

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School Department's deposits may not be returned to it. The School Department does not have a deposit policy for custodial credit risk. As of June 30, 2025, the School Department reported overdrawn balance of $531,039, with a bank balance of $763,481. As of June 30, 2025, $255,536 of the School Department's bank balances were exposed to custodial credit risk.

NOTE 3 – ACCOUNTABILITY

The following special revenue funds have deficit fund balances:

Title I Disadvantaged	$ 193,322
IDEA Local Entitlement	67,843
IDEA ARP	708
ARP Local Entitlement	3,050
Medicaid	166,935
Drug Free Communities	18,544
21st Century	20,010
Carl Perkins	18,927
Improving Teacher Quality	3,130
ESSER Fund 1	15,817
ESSER Fund 2	34,783
ESSER Fund III ARP	145,394
ARP HCY I	2,473
ARP HCY II	5,019
Preschool Handicapped	39,302
Maine laptop initiative	16,151
McKinney Vento	3,382
Preventing homelessness	224
CTE Industry Supply	4,715
CTE	1,397
Literacy Grant	20,465
Title I Summer – reallocated	2,344
Stronger Connections	349
Total	$ 784,284

The deficits related to the federal grants, totaling $784,284, are mostly a result of timing, because of summer salaries that have been incurred but cannot be billed until paid.

DRAFT 1.28.26

Notes to Financial Statements

June 30, 2025

NOTE 4 – DUE TO/FROM OTHER FUNDS AND TRANSFERS

Amounts due to/from other funds at June 30, 2025 are, as follows:

	Due from Other Funds	Due to Other Funds
Major Funds		
General Fund	$ 1,885,512	
Spring Harbor		$ 5,377
Nonmajor Governmental Funds	129,510	2,009,645
Totals	$ 2,015,022	$ 2,015,022

There were no operating transfers during the current year.

NOTE 5 – CAPITAL ASSETS

In accordance with GASB Statement No. 34, the School Department has reported all capital assets in the City's Government-Wide Statement of Net Position.

NOTE 6 – LONG-TERM DEBT

In accordance with GASB Statement No. 34, the School Department has reported all long-term debt in the City's Government-Wide Statement of Net Position. The School Department has certain bonds payable. Total annual debt service requirements as of June 30, 2025 are, as follows:

Year ending June 30,	Principal	Interest	Total Debt Service
2026	$ 2,843,567	$ 1,201,407	$ 4,044,974
2027	2,558,567	933,767	3,492,334
2028	2,548,567	790,584	3,339,151
2029	2,533,466	688,314	3,221,780
2030	1,693,465	607,660	2,301,125
2031 - 2035	7,234,164	2,379,274	9,613,438
2036 – 2040	6,235,501	1,343,292	7,578,793
2041 – 2045	3,970,676	339,881	4,310,557
2046	85,000	2,237	87,237
Totals	$ 29,702,973	$ 8,286,417	$ 37,989,390

DRAFT 1.28.26

Notes to Financial Statements

June 30, 2025

NOTE 7 – FINANCE LEASES

In accordance with GASB Statement No. 34, the School Department has recorded all finance leases in the City's Government-Wide Statement of Net Position. The School Department has finance leases payable for buses, other vehicles and modular classrooms. The future minimum lease obligations as of June 30, 2025 are, as follows:

Year ending June 30,	
2026	$ 427,858
2027	417,404
2028	384,324
2029	307,045
2030	285,100
2031-2035	1,558,800
2036-2040	1,807,100
2041-2044	1,403,776
Total lease obligations	6,591,406
Less: Amount representing interest	(2,398,941)
Principal	$ 4,192,465

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS

Maine Public Employees Retirement – Teachers Group

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – and amendment of GASB Statement No. 27*, was implemented by the City and the associated liability has been reported in the City's government-wide financial statements.

Description of Plan

All school teachers, plus other qualified educators, participate in the Maine Public Employees Retirement System's teacher group (the Plan). The Plan is a cost-sharing plan with a special funding situation, established by the Maine State Legislature. The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the teacher's group.

That report may be obtained by writing to Maine State Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

Funding Policy

Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution, which amounts to approximately $3,881,000 (17.50%) for the fiscal year 2025. This amount has been reported as an intergovernmental revenue and retirement expenditure in the GAAP basis financial statements (page 4). There is a contribution required for federally funded teachers, for which the School contributed 14.51% of their compensation. This amounted to approximately $262,000 during the fiscal year 2025. This cost is charged to the applicable grant.

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DRAFT 1.28.26

Notes to Financial Statements

June 30, 2025

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS – CONTINUED

The School Department also makes a contribution to the Plan for the teachers of the School Department. The payment is determined by an actuary and is approximately 4.47% of the qualified teachers' salaries for the entire teachers' fund. For the year ended June 30, 2025, the amount of this contribution was approximately $1,108,000.

Consolidated Retirement Pension Plan

Description of the Plan

School Department custodians, school lunch personnel and other non-teacher personnel participate in the Maine Public Employees Retirement System Consolidated Plan (the Plan), a cost sharing multiple-employer public employee retirement system established by the Maine State Legislature. The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

Funding Policy

The contribution rates of plan members and the School Department and the City are established and may be amended by the Maine Public Employees Retirement System Board of Trustees. The School Department's contribution to the Maine Public Employees Retirement System Consolidated Plan for the year ended June 30, 2025 was approximately $244,700.

NOTE 9 – COMMITMENTS AND CONTINGENCIES

Grants

The School Department participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the School Department has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the School Department, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Insurance

The School Department is exposed to various risks of loss related to tort, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the School Department carries commercial insurance. Based on the coverage provided by the commercial insurance purchased, the School Department is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2025. There have been no significant reductions in commercial insurance coverage from the prior year and no settlements have exceeded commercial insurance coverage in any of the past three years.

NOTE 10 – Schedule of Federal Expenditures

The Schedule of Federal Expenditures is presented in the City's Single Audit Report. Please refer to page 21 for the School Department's grants.

WIPFLI

Independent Auditor's Report on Additional Information

School Committee
Westbrook School Department
Westbrook, Maine

We have audited the financial statements of the Westbrook School Department (the School Department) as of and for the year ended June 30, 2025, and our report thereon, dated REPORT DATE, 2025, which expressed an unmodified opinion on those financial statements, appears on pages 1 through 3. Our audit was conducted for the purpose of forming opinions on the basic financial statements as a whole. The accompanying schedules, on pages 16 through 20, and the Schedule of Federal Awards on page 21, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Wipfli LLP

South Portland, Maine
REPORT DATE, 2025

DRAFT 1.28.26

Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Special Revenue Funds

Year Ended June 30, 2025

	IDEA Local Entitlement *2470*	IDEA ARP *2515*	ARP Local Entitlement *2480*	Title I Disadvantaged *2300*	Title III *2680*	Medicaid *2460*	Title IV *2400*	Food Service *6000*	21st Century *2630*	Supporting Effective Instruction *2690*	Carl Perkins *2860*	Maine Laptop Initiative Repairs *2730*	Subtotal
Revenues													
Federal grants	$ 834,252			$ 1,672,565	$ 95,521		$ 43,979	$ 2,195,129	$ 173,233	$ 9,684	$ 212,879		$ 5,237,242
State grants						$ 124,969		16,773					141,742
Local grants													-
Student and scholarship activities													-
Charges for services and other								127,424					127,424
Total Revenues	834,252	-	-	1,672,565	95,521	124,969	43,979	2,339,326	173,233	9,684	212,879	-	5,506,408
Expenditures	842,672	-	-	1,621,689	78,044	255,013	44,263	2,451,072	175,482	12,456	165,401	-	5,646,092
Excess (Deficiency) of Revenues Over Expenditures	(8,420)	-	-	50,876	17,477	(130,044)	(284)	(111,746)	(2,249)	(2,772)	47,478	-	(139,684)
Fund Balances (Deficit)													
Beginning of year	(59,423)	$ (708)	$ (3,050)	(244,198)	(11,630)	(36,891)	29,527	500,346	(17,761)	(358)	(66,405)	$ (16,151)	73,298
End of year	$ (67,843)	$ (708)	$ (3,050)	$ (193,322)	$ 5,847	$ (166,935)	$ 29,243	$ 388,600	$ (20,010)	$ (3,130)	$ (18,927)	$ (16,151)	$ (66,386)

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Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Special Revenue Funds

Year Ended June 30, 2025

	ESSER Fund I *2605*	ESSER Fund II *2614*	ESSER Fund III ARP *2615*	ARP HCY I *2618*	ARP HCY II *2619*	Adult Education MCCS *2215*	Adult Education *1500*	Performing Arts *9800*	Subtotal
Revenues									
Federal grants			$ 2,980,018	$ 19,326	$ 5,441				$ 3,004,785
State grants						$ 16,799	$ 99,670		116,469
Local grants									-
Student and scholarship activities									-
Charges for services and other							346,194	$ 193,666	539,860
Total Revenues	-	-	2,980,018	19,326	5,441	16,799	445,864	193,666	3,661,114
Expenditures	-	-	196,828	1,590	715	16,800	473,953	131,561	821,447
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,783,190	17,736	4,726	(1)	(28,089)	62,105	2,839,667
Fund Balances (Deficit)									
Beginning of year	$ (15,817)	$ (34,783)	(2,928,584)	(20,209)	(9,745)	16,938	59,443	42,325	(2,890,432)
End of year	$ (15,817)	$ (34,783)	$ (145,394)	$ (2,473)	$ (5,019)	$ 16,937	$ 31,354	$ 104,430	$ (50,765)

See accompanying Independent Auditor's Report on Additional Information.

DRAFT 1.28.26

Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Special Revenue Funds

Year Ended June 30, 2025

	Preschool Handicapped *2510*	McKinney Vento *2610*	Drug Free Communities *2910*	CTE Industry Standards *2202*	CTE Industry Supply *2246*	Refugee Resettlement *2720*	Miscellaneous Grants *2013,6150,2950 2001,2219,2700*	STOP Grant *2601*	CTE Early College Grant *2214, 2241*	Student Activity Funds	Scholarship Funds	Subtotal
Federal grants	$ 17,581	$ 16,969				$ 63,168	$ 82,400					$ 180,118
State grants				$ 83,423			34,356					117,779
Local grants							88,904					88,904
Student and scholarship activities										$ 391,012	$ 84,014	475,026
Charges for services and other												-
Total Revenues	17,581	16,969	-	83,423	-	63,168	205,660	-	-	391,012	84,014	861,827
Expenditures	17,581	20,101	$ 38,992	66,876	-	25,911	217,027	7,806	-	347,262	112,285	853,841
Excess (Deficiency) of Revenues Over Expenditures	-	(3,132)	(38,992)	16,547	-	37,257	(11,367)	(7,806)	-	43,750	(28,271)	7,986
Fund Balances (Deficit)												
Beginning of year	(39,302)	(250)	20,448	(15,151)	$ (4,715)	(37,257)	431,023	43,646	$ 31,016	288,591	400,574	1,118,623
End of Year	$ (39,302)	$ (3,382)	$ (18,544)	$ 1,396	$ (4,715)	$ -	$ 419,656	$ 35,840	$ 31,016	$ 332,341	$ 372,303	$ 1,126,609

DRAFT 1.28.26

Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Special Revenue Funds

Year Ended June 30, 2025

	Preventing Homelessness *2230*	Literacy Grant *2627*	Bipartisan Safe Communities *2704*	CTE *2240*	DOE Climate Grant *2201*	Title I Summer Reallocated *2301*	Stronger Connections *2407*	CTE Federal *2632*	Total
Revenues									
Federal grants		$ 123,514				$ 2,823		$105,119	$ 8,653,601
State grants	$ 40,234		$ 91,860		$ 51,268				559,352
Local grants									88,904
Student and scholarship activities									475,026
Charges for services and other									667,284
Total Revenues	40,234	123,514	91,860	-	51,268	2,823	-	105,119	10,444,167
Expenditures	40,458	143,979	88,247	1,397	51,267	5,167	349	105,119	7,757,363
Excess (Deficiency) of Revenues Over Expenditures	(224)	(20,465)	3,613	(1,397)	1	(2,344)	(349)	-	2,686,804
Fund Balances (Deficit)									
Beginning of year	-	-	(3,613)	-	-	-	-	-	(1,702,124)
End of Year	$ (224)	$ (20,465)	$ -	$ (1,397)	$ 1	$ (2,344)	$ (349)	$ -	$ 984,680

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Schedule of Revenues, Expenditures and Changes in Fund Balances
Capital Project Funds

Year Ended June 30, 2025

	Elementary School Capital Projects	WHS Library	Bonded Projects	HVAC Redesign	Canal Work	High School Bathrooms	Vestibule at Canal School	Canal Work	Boiler Replacement Project	Total Capital Projects Fund
Revenues	$ -	$ -	$ -	$ -	$ -	$ 30,614	$ -	$ -	$ -	$ 30,614
Expenditures	-	-	-	-	198,255	30,614	112,972	-	-	341,841
Deficiency of Revenues Over Expenditures Before Other Financing Sources	-	-	-	-	(198,255)	-	(112,972)	-	-	(311,227)
Other Financing Sources										
Proceeds from issuance of bonds	1,700,000			-		-	-	-	-	1,700,000
Total Other Financing Sources (Uses)	1,700,000	-	-	-	-	-	-	-	-	1,700,000
Transfers in and (out)		117,937	308,548	(875,275)	198,255	-	172,535	35,000	43,000	-
Excess (Deficiency) of Revenues Over Expenditures	1,700,000	117,937	308,548	(875,275)	-	-	59,563	35,000	43,000	1,388,773
Fund Balance - Beginning of Year	-	(117,937)	(308,548)	875,275	-	-	-	(35,000)	(43,000)	370,790
Fund Balance - End of Year	$ 1,700,000	$ -	$ -	$ -	$ -	$ -	$ 59,563	$ -	$ -	$ 1,759,563

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Grantor Number	Federal Expenditures
U.S Department of Education			
Pass-Through State Department of Education			
Title I Grants to Local Educational Agencies - Disadvantaged	84.010	013-3107	$ 1,565,011
Title I Grants to Local Educational Agencies - Disadvantaged	84.010	013-3106	$ 61,845
Total Title I Grants to Local Educational Agencies - Disadvantaged			1,626,856
Special Education Cluster (IDEA)			
Special Education - Grants to States	84.027	013-3046	842,672
Special Education - Preschool Grants	84.173	013-6247	17,581
Total Special Education Cluster (IDEA)			860,253
Twenty-First Century Community Learning Centers	84.287	013-3356	175,482
Career and Technical Education - Basic Grants to States	84.048	013-3030	165,401
Education for Homeless Children and Youth	84.196	013-3170	20,101
English Language Acquisition State Grants	84.365	013-3115	78,044
Student Support and Academic Enrichment Program	84.424	013-3345	44,263
Grants for State Assessments and Related Activities	84.369A	013-3042	12,456
COVID19 - Elementary and Secondary School Emergency Relief Fund	84.425	025-7072	143,979
COVID19 - Elementary and Secondary School Emergency Relief Fund	84.425W	025-3161	2,305
COVID19 - American Resue Plan - Elementary and Secondary School Emergency Relief Fund	84.425U	025-7071	196,828
Total Elementary and Secondary School Emergency Relief Fund			343,112
Total U.S. Department of Education			3,325,968
U.S. Department of Agriculture			
Pass-Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	013-3014	395,502
National School Lunch Program	10.555	013-3022	175,055
National School Lunch Program	10.555	013-3024	761,048
COVID19 - Summer Food Service Program	10.559	013-3016	55,510
COVID19 - Summer Food Service Program	10.559	013-3018	5,697
Fresh Fruits and Vegetables	10.582	013-3028	98,360
Total Child Nutrition Cluster			1,491,172
Food Distribution Cluster			
Commodity Supplemental Food Program	10.565	013-6134	95,734
Total Food Distribution Cluster			95,734
Child and Adult Care Food Program	10.558	013-6658	55,455
Child and Adult Care Food Program	10.558	013-6661	3,759
Total Child and Adult Care Food Program			59,214
COVID-19 - Pandemic EBT Administrative Costs	10.649	013-6184	3,918
Total U.S. Department of Agriculture			1,650,038
U.S Department of Treasury			
Pass-Through State Department of Education			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	012-8018	82,400
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	010-2984	8,161
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	023-8004	96,958
Total U.S. Department of Treasury			187,519
U.S. Department of Health and Human Services			
Direct Program			
Drug-Free Communities Support Program Grants	93.276	N/A	38,992
Pass-Through State of Maine Department of Health and Human Services			
Substance Abuse and Mental Health Services Projects	93.243	N/A	7,806
Pass-Through State Department of Education			
Refugee and Entrant Assistance - Discretionary Grants	93.576	013-3120	25,911
Total U.S. Department of Health and Human Services			72,709
Total Expenditures of Federal Awards			$ 5,236,234

Westbrook School Department
117 Stroudwater Street Westbrook Maine 04092 207.854.0800 www.westbrookschools.org
One Promise: The Best Education For All, For Life

FY 27 School Budget Development Meetings

Subject to Change

All meetings are at WHS Rm 114 and on Zoom.

Wednesday, March 5, at 5pm	Finance Committee	Presentation of FY27 Budget
Wednesday, March 18, at 5pm	Finance Committee	Budget Review
Thursday, March 19, at 5pm	Finance Committee	Budget Review
Monday, March 23, at 5pm	Finance Committee	Budget Review
Tuesday, March 24, at 5pm	Finance Committee	Budget Review (if needed)
Wednesday, March 25, at 5pm	Finance Committee	Budget Revisit
Wednesday, April 1, at 5pm	Finance Committee	Regular Meeting
	School Committee	1st Reading
Wednesday, April 8 at 7pm	School Committee	2nd Reading
Monday, April 13 at 6pm	City Council	School Budget Presentation
Monday, April 27 at 6pm	City Council	City and School Budget 1st Reading
Monday, April 4 at 6pm	City Council	City and School Budget 2nd Reading
Tuesday, June 9	Election Day School Budget Referendum	

Westbrook School Department
Educational Programs Committee Meeting

January 14, 2026, 5 pm at CO

Present: Katy Rice (chair), Kim O'Donnell, Regina Clement, Jess Hamel, Wendy Harvey, Vickie Hebert, Flynn Ross, Amy Sampson, Danielle McLaughlin, Brooke Reed, Chelsea Beliveau, Andrea Mancuso, Gloria Noyes, Christina Boursaw, Bethany Desroseirs, Emily Gray, Angela Pecoraro, Marc Bisson, Kellie Hall, Peter Lancia

AGENDA	NOTES	ACTION
Welcome		
New Courses at WHS and WRVC	Wendy explained the new courses proposed. Not all classes will be offered but will be in PoS and will depend on sign ups and staff availability. Math: Algebra I. WHS is planning to revise its course sequence from Secondary Math 1, 2, and 3 (which currently includes algebra 1, algebra 2 and geometry) to a traditional pathway of Algebra I in grade 9, Algebra 2 in Grade 10, and Geometry in Grade 11. This aligns better with area high schools and colleges. Will phase in the new sequence over three years. Next year's grade 9 will be in Algebra 1. Others would continue in that sequence. Social Studies: Academic Tiers of US History and Academic World Studies 2. Targeted at student needs. This responds to skill development of students below grade level and in transition between sheltered instruction (special ed or ML) to college prep. Question about class size. More offerings mean more classes and higher costs. Students placed by multiple data points. WRVC: CTE Exploratory. New offering that introduces sophomores to CTE programs culinary arts, small engine repair, building trades, and business. Exposure to and introduction to 2 year program. Will appeal to WHS especially and other schools. 1 semester daily or Blue/White year long. Will be able to repurpose a lot of equipment. Will require a new teacher. WRVC: CTE Cooperative Education. Extended Learning Opportunities for kids in community based placements. Many kids already doing this. This would allow us to get funding for students doing internships, for third year, teacher assistant, work-based projects, etc. Gloria also updated the new Cybersecurity program which is a rebranded computer design program. New curriculum. The teacher took on considerable professional learning. Running at capacity and is incredibly successful.	
Intervention Planning	Peter shared a graphic about teaching and learning that would include a curriculum coordinator as well as a staff of instructors and improvement specialists (coaches and strategists). He and Kim discussed the impact of reduced federal funds and how it will impact kids and the general fund. The overall design is intended to reduce the need. Kim reviewed a few possible scenarios that would move positions and services to the general fund over several years. Question if we would increase Title I teachers. Challenge is when TI teacher is made to sub. There is a sub shortage. Looking at creative ways to group students like at Canal with one teacher providing larger group pull out support in reading and math.	
PreK Planning	Kim shared our current planning for PK. In summary: 2 gen ed classroom=s for 4 year olds, administered by the district rather than The Opportunity Alliance. 10-12 kids per classroom, both gen ed and with IEPs. Set up completely funded (furniture, curriculum, books, etc.) Likely using *PreK for ME* curriculum, a play based and literacy based	

	curriculum, 2 sessions per classroom. Half day programs are more aligned with 4 year old needs. Also this allows us to serve more students in smaller settings. Also one special education classroom. Half day self-contained and half day as a resource pull out setting. An additional teacher would serve students attending community based schools like Center for Excellence, My First SChool and Woodfords, and day cares. supports 4 year old learners. Subsidy would be earned for all students. Students with IEPs will be fully funded through state PK funds, tentatively $1,221, 970. This would be housed at Canal. The following year would incorporate 3 year olds. Questions about funding. Subsidy can only be adjusted in October. Question about lottery. Without Head Start we could set our own eligibility. Could we reserve spaces for employees, low SES, etc.	
Next Meeting	February 11, 2026, 5pm at CO	

Westbrook School Department
Facilities Committee Meeting

Date: Wednesday, January 21, 2026, 5pm at Congin

Present: Brooke Reed (chair), Andrea Mancuso, Brian Mazjanis, Jamie Murphy, Mary Ellen Doherty, Jeff Guerette, Tony Lombardo, Sam Chatto, Lisa Krunkala, Marc Bisson, Katy Rice, Peter Lancia

AGENDA	NOTES	ACTION
Welcome		
Congin Tour	Marc toured the building. Highlights: shades on skylights are having positive impact; questions about moving the dumpsters away from windows, renovating bathrooms (20+ years old); electrical receptacles in the gym need repair/replacement. Future needs: grading underneath swings; installing door between FLS rooms; inconsistent hot water in adult bathrooms	
CIP list	Peter and Tony reported on a meeting between the school administration and school committee chair and City administration, mayor, and city council president and finance member. Very positive and collaborative. Looking to complete spending on FY25 and 26 bonds. May be able to add projects to existing bonds as the projects have been less expensive than estimated. Summer 27 will include Canal bathrooms and could also add Congin bathrooms and possibly painting at Canal and windows at Congin.	
Next Meeting	February 25, 2026 at WRVC	

Westbrook School Department
Finance Committee Meeting

Date: Wednesday, February 4, 2026, 5pm

Present: Noreen Poitras (chair), Peter Lancia, Brian Mazjanis, Jeff Guerette, Vickie Hebert, Alli Brunette, Erin Cavallaro, Kim O'Donnell, Gloria Noyes, Andrea Mancuso.

AGENDA	NOTES	ACTION
Audit Report	Christian from WIPFLI reviewed the FY25 audit. Clean audit opinion. Minor recommendations for procedures; no significant deficiencies. Request to remove statement about the community voting on the city and school budgets in "Budgetary Accounting" as it only votes on school budget. Question about ESSERF funds which have been complete;y expended. Some non-allowed costs had to be funded in the general fund. Management Representation Letter will be included when completed.	Report to School Committee at Feb 11 meeting.
Monthly Financials	Brian reviewed the monthly reports. Substitutes are tracking according to absences. Sub lines do not reflect when teachers sub for absent teachers and are paid. Questions about school nutrition carry forward and ways of spending it down. Request to show running total of carry forward.	
ED279	Brian reviewed the ED279. Increase $2,222,384 preliminarily. Reasons for increase: More ML Students (57), More Economically Disadvantaged (9), Catching Up to Special Education 3-Year Average Costs (Increase $1.2M) and Transportation (Increase $0.3M) CTE Changes in Funding (Increase $0.5M).Reasons for decreases: Westbrook valuation went up just over 16%; We are now 52.3% local 47.7% State.	
Boosters and Donations	Question about donations received by boosters and other departments. How is that reported? We need a list or a report on donations received and by whom, which department, etc.	
Next Meeting	All School Committee members serve on the Finance Committee during budget meetings. All budget meetings are in WHS Rm 114. ● Wednesday, March 4, 2026, 5pm, Finance Committee Meeting ● Wednesday, March 18, at 5pm, Finance Committee Budget Review ● Thursday, March 19, at 5pm, Finance Committee Budget Review ● Monday, March 23, at 5pm, Finance Committee Budget Review ● Tuesday, March 24, at 5pmFinance Committee Budget Review (if needed) ● Wednesday, March 25, at 5pm Finance Committee Budget Revisit ● Wednesday, April 1, at 5pm Finance Committee Regular Meeting and School Committee1st Reading ● Wednesday, April 8 at 7pm School Committee 2nd Reading ● Monday, April 13 at 6pm City CouncilSchool Budget Presentation ● Monday, April 27 at 6pm, City Council City and School Budget 1st Reading ● Monday, May 4 at 6pm, City Council City and School Budget 2nd Reading ● Tuesday, June 9 Election Day School Budget Referendum	

Westbrook School Department
Policy Committee Meeting

January 27, 2026, 5:00 pm at Central Office

Present: Erin Cavallaro (chair), Kim O'Donnell, Andrea Mancuso, Martha Sumner, Kim Bennett, Pattie DiMaria, Flynn Ross, Alexis Jones, Martha Sumner, Noreen Poitras, Barb Morgan, Peter Lancia

AGENDA	NOTES	ACTION
Welcome		
ACAB Harassment & Sexual Harassment of School Employees ACAB – R Employee Discriminations & Complaint Procedure ACAA Harassment & Sexual Harassment of Students ACAA – R Student Discrimination & Harassment Complaint Procedure	These policies have returned. Work done in 2024 which was in response to current legislation was revoked by the current Federal administration. MSMA reworked policy again to include the Maine Civil Right Act. This will likely change again. Current policy does not comply with current regulations. Questions about what MSMA has recommended vs. what WSD had intended to propose.	Recommendation to create a comparison document to review and bring back to the next policy meeting.
Cellphone Policy Ad Hoc Committee Update	Erin recommended pausing on the committee and reconsider the bell to bell ban in response to survey results and current environment regarding student safety. Students overwhelmingly do not want to ban them and staff overwhelmingly feel differently. There is still a strong concern about this. However, is this the right time? Patrick agreed about her thoughtful suggestion. They will take it to the committee. Great discussion about ways to potentially implement.	Will report out at next meeting.

Transportation Policies Ad Hoc Committee Update	Several topics discussed at last meeting: walking distance, late bus protocols, transportation to activities, parent/guardian presence at bus stops, current bus capacity and large instruments and gear, consolidation into neighborhood stops, special education and McKinney Vinto transportation. We will need to build a committee with representation. Question about priority topic. Procedures about clubs and activities and capacity issues.	
IKB Homework IKB-R Homework Administrative Procedure	Great discussion at Leadership Meeting. Current policy is out of date. Homework equity was a major discussion. Administrators would appreciate a policy. Comments about homework and student achievement. Comments about the purpose of homework. Should be discussed at school level.	Will ask Kim to revise the first paragraph and the final three paragraphs. Then bring this to Teaching and Learning meeting for response. Bring back to policy committee.
EHB School Records Retention EHB-R2 School Records Retentions Schedules EHB-R3 School Records to be transferred to the Next Grade Level EHB-LR Litigation Hold Procedures	All have been vetted and reviewed by administration. Recommendation to adopt with edits in documents. Can be brought to the school committee. EHB L and LR - recommendation to remove. Request to include this in employee handbooks and provide a training.	Brink for first reading: EHB, EHB-R2, EHB-R3. Bring for removal EHB-L and LR
KEB Public Complaints Regarding School Personnel	Table to next meeting.	
Next Meeting	April 23, 2026, 5pm at CO	

NEW BUSINESS

12.1 Request to authorize a request to the city council for reallocation of existing bond funding – Action Item – First Approval

Recommendation: Authorize the request to the city council as presented

To: Members of the School Committee
From: Brian Mazjanis
Date: February 7, 2026
Re: Reallocation of Remaining FY25 Bond Funds

In FY25, the School Committee approved bonding in the amount of $1.7 million for the renovation of bathrooms and the construction of a secure vestibule at Canal School.

The vestibule portion of the project was completed during the summer of 2025 and came in well under budget. In the summer of 2026, the District plans to complete the remaining scope of work at Canal School; specifically, the bathroom renovations. We expect that the cost of phase 2 (Canal Bathrooms) will be cost significantly less than the remaining balance of the bond.

In order to fully expend the bonded funds in a fiscally responsible manner and in accordance with our capital improvement plan, we are asking for approval to reallocate any remaining bond proceeds as follows:

1. **Add Alternate #1:** Renovation of bathrooms at Congin School.
2. **Add Alternate #2 (if funds remain):** Painting at Canal School.

This approach allows aligns with our capital improvement plan and allows WSD to maximize the benefit of the originally approved bond authorization by addressing additional facility needs without any new borrowing.

Because these bonds were approved in FY25, the remaining funds must be expended prior to the fall of 2026 to avoid the assessment of an arbitrage penalty. Reallocating the remaining balance to these identified add alternates ensures compliance with bond requirements while continuing to improve WSD's facilities in accordance with our capital improvement plan.

The Administration respectfully requests School Committee approval to proceed with this reallocation plan.

Please let me know if additional information would be helpful.

Respectfully submitted,
Brian Mazjanis

To: Members of the Westbrook School Committee
From: Brian Mazjanis, Ph.D.
Date: February 7, 2026
Re: Request for Approval to Reallocate Remaining Funds – WHS Bathroom Renovation Project

In FY25, the Westbrook School Committee approved $1.4 million in capital funding dedicated to the renovation of student bathrooms at Westbrook High School (WHS).

The bathroom renovation project was completed during the summer of 2025 and, through careful project management and favorable bidding conditions, the work came in under budget. As a result, a portion of the originally dedicated funds remains unexpended.

The Administration respectfully requests School Committee approval to reallocate the remaining balance of these funds to additional capital projects at Westbrook High School, consistent with the priorities identified in the Westbrook School Department Capital Improvement Plan.

This request will allow the District to maximize the impact of the Committee's prior investment by addressing other facility needs at WHS without requiring additional appropriations or new borrowing.

Please let me know if additional information or a detailed list of potential project applications would be helpful.

Respectfully submitted,
Brian Mazjanis

NEW BUSINESS

12.2 Request to accept School Revolving Renovation Funding for Canal School – Action Item – First Approval

Recommendation: Accept the School Revolving Renovation Funding as presented

STATE OF MAINE
DEPARTMENT OF EDUCATION
23 STATE HOUSE STATION
AUGUSTA, ME 04333-0023

FEB - 3 2026

JANET T. MILLS
GOVERNOR

PENDER MAKIN
COMMISSIONER

January 30, 2026

Peter Lancia
Superintendent of Schools
Westbrook Public Schools
117 Stroudwater Street
Westbrook, ME 04092

RE: Eligibility Certificate – SRRF Project #1875

Dear Superintendent Lancia:

I am pleased to inform you that your School Revolving Renovation Fund application for Project #1875 has been approved for funding for the amount listed on the attached eligibility certificate.

The loan process for your project must be initiated within 30 days. Please contact Toni Reed, Senior Program Loan Officer, Maine Municipal Bond Bank at 622-9386 for assistance.

Awardees must comply with all applicable statutory and rule requirements for public improvement projects. Please see the attached post award guidance. You may contact Valerie Chiang, Senior Construction Coordinator, at 462-0132 or valerie.chiang@maine.gov for technical assistance.

If you have any questions regarding the School Revolving Renovation Fund, please contact Ann Pinnette at 215-3809 or ann.pinnette@maine.gov.

I wish you good luck as you complete your project.

Sincerely,

Pender Makin

Pender Makin
Commissioner

Enclosures: SRRF Eligibility Certificate
SRRF Post Award Information

cc: Toni Reed, Senior Program Loan Officer, Maine Municipal Bond Bank

Maine Department of Education

School Revolving Renovation Fund Eligibility Certificate

School Administrative Unit	Westbrook Public Schools	
Facility	Canal Elementary School	
Priority	1	
Project #	1875	
Scope of Work	IAQ	
Amount Funded	$428,445	
Maximum Loan Amount	**$428,445**	
Portion of Loan to be Forgiven	$210,024	*49.02%*
Portion of Loan to be Repaid	$218,421	*50.98%*
Length of Loan	5 years	(loan less than $500,000)

This Eligibility Certificate for the above listed School Revolving Renovation Fund project is hereby approved. Work authorized under this certificate must be materially completed and all loan proceeds must be expended by September 30, 2027.

January 30, 2026
Date

Pender Makin
Pender Makin
Commissioner

Maine Department of Education

FY 2026 SRRF Post Award Information
School Revolving Renovation Fund
Office of School Facilities

Information for SRRF Awardees

Professional Services Procurement and Document Development

- SAUs may continue to work with the selected individual or firm who provided the project budget and technical supporting documentation to provide design documents, estimating and budgeting, construction procurement/bidding, and construction administration services.
- The design professional will be responsible for assisting the SAU with meeting all regulatory code requirements.

Project Budget

The Department will not revise eligibility certificates for additional funding should conditions or estimates change during a project or if the project is delayed. School administrative units are responsible for project cost overruns. The final loan amount may be adjusted downward to equal the approved costs incurred at project completion. Surplus funds from a project may not be used for another project.

Construction Procurement

There are two methods of procuring and awarding construction services, dependent on the estimated construction cost.

- Projects estimated to be under $100,000 may make use of a select list of bidders, soliciting a minimum of 3 proposals. Construction shall be awarded to the lowest responsive bidder.
- Projects estimated to be under $100,000 may advertise for sealed proposals.
- Projects estimated to be over $100,000 must be advertised for sealed proposals.
- The Request for Proposals advertisements shall appear in the Kennebec Journal (mandatory) and a newspaper local to the project (optional) 2 times, in 2 separate weeks.
- Allow a minimum of 7 days after the second advertisement, or the pre-bid site walk if applicable, whichever is the latter, for the closing of bids.
- Proposals shall remain sealed until publicly opened and read aloud. Construction shall be awarded to the lowest responsive bidder.

Wage Rates

- Projects over $50,000 that include State funding must comply with Maine Department of Labor MDOL Prevailing Wage Rates https://www.maine.gov/labor/labor_stats/publications/wagerateconst/index.shtml
- For labor wage rate information please contact Maine Department of Labor MDOL@maine.gov or 207.623.7906

Project Loan

All SAUs with approved projects must contact the Maine Municipal Bond Bank (MMBB) within 30 days of award notification to begin the loan process. Loans must be closed within 6 months of the award date of the eligibility certificate. All requisitions for loan disbursements must be submitted to the MMBB within 20 months of the award date. SAUs with awards for multiple projects must track costs separately for each individual project by assigned SRRF project number.

Project Completion

Projects must be completed within 20 months of the award date.

Statutory and Rule Requirements

SAUs must comply with all applicable statutory requirements of 5 M.R.S. Chapter 153 and Rule Chapter 64: Maine School Facilities Program and School Revolving Renovation Fund. Failure to comply with statutes, rules and program requirements will result in revocation of the SRRF eligibility certificate and cancellation of any SRRF award.

NEW BUSINESS

12.3 Request to adopt Westbrook School Department Policy BID (School Committee Member Compensation) - Action Item – First Approval

Recommendation: Adopt Policy BID as presented

SCHOOL COMMITTEE MEMBER COMPENSATION

Westbrook City Charter (Article 4.4, Compensation of School Committee Members) directs that Westbrook School Committee members shall receive such compensation for their services as established by a Westbrook City Council ordinance.
Effective on **[DATE]**, as established through **[council ordinance]**, School Committee members shall be compensated according to the following schedule:

Chair:	7% of Area Median Income
Vice-Chair:	6% of Area Median Income
Member:	5% of Area Median Income

Payment shall be made quarterly, in March, June, September, and December and shall reflect the member's period of service in the preceding quarter. If a member served on the School Committee for only a portion of the prior quarter, the quarterly payment shall be reduced to reflect an appropriate pro-rated amount.

Any member may request that School Committee compensation be reviewed for possible modification. Such request should be directed to the Policy Committee, which shall make a recommendation to the School Committee. Upon a majority vote of the School Committee, the School Committee chair shall forward any proposal for modification to the Westbrook City Council for consideration.

Legal Reference: 20-A MRSA § 2306
Westbrook City Charter, Article 4.4
[Council Ordinance]

Cross Reference: BBD – School Committee Declared Vacancy Caused by Absenteeism
BE – School Committee Meetings
BEDG – Minutes

Adopted: September 11, 1978, _____2026

Revised: March 22, 1982; August 8, 1983; August 12, 1986; October 8, 1986; February 26, 1990; July 22, 1998; June 7, 2006; February 12, 2014

NEW BUSINESS

12.4 Request to Request to approve Westbrook School Department Policy EHB (Records Management) - Action Item – First Approval

Recommendation: Approve Policy EHB as presented

RECORDS MANAGEMENT

~~[NOTE: In 2018, the Maine State Archives, a department of the Office of the Secretary of State, replaced its *Rule Chapter 10, Rules for Disposition of Local Government Records* with the current *Local Government Records Retention Schedules*. As a result of the revision, the schedules pertinent to schools are all in one place: Schedule 18 – School Records. Schedule 18 is available on the State's website at https://www.maine.gov/sos/arc/records/local/school/aug2018.pdf.~~

~~The earlier version of this policy was developed in recognition of the amendments to the Federal Rules of Civil Procedure related to discovery of evidence maintained in electronic form ("e-discovery") that became effective December 1, 2006. We remind School Committees and school administrators that although records can be made and stored in a variety of traditional and digital forms, email can be an especially valuable source of evidence in litigation because people are often less careful in composing emails than they would be in "hard copy" communications or memos. Email communications sent and received should be preserved with the same care as records/data created and maintained in other formats.]~~

The School Committee is aware that various records are created and received as the school unit educates its students and manages the operations of its schools.

For the purpose of this policy, "records" are all documentary materials made or received and maintained by the school unit in accordance with law or rule, or in the transaction of its business. Records may be created and received in multiple formats, including but not limited to print, handwriting, audio and video tapes, and various digital forms (on hard drives, servers, CDs, disks, flash drives, etc.). Records specifically include email and other electronic communications that are created, sent, and received.

Attention to the proper retention and disposal of the school unit's records is essential not only for compliance with laws and regulations but also to protect the legal interests of the school, staff, and students and to ensure that the school unit is managed effectively.

The school unit will comply with all applicable laws, rules, and schedules about the routine retention, storage, and disposal of records and with its obligation to preserve records when litigation is reasonably anticipated or has commenced.

The Superintendent/designee(s) shall be responsible for developing a records management program for the assignment of responsibility for various kinds of records and the management, storage, and disposal of the school unit's records that is consistent with applicable laws and rules and which allows for retrieval of records when necessary.

The Superintendent/designee will also be responsible, by methods they deem appropriate, for informing school unit employees of this policy, making them aware of the kinds of documents, data, and materials that must be saved and those which may be disposed of or deleted, and of any specific procedures employees need to follow. The Superintendent may delegate records management responsibilities to the Director of Technology, school administrators, or other school unit personnel as they deem appropriate in order to facilitate the implementation of this policy.

School Committee Records

The School Committee shall keep such records as are necessary for the transaction of its business. The Superintendent shall act as custodian of the School Committee records in their role as Secretary of the School Committee, and will be responsible for storing School Committee and subcommittee minutes, reports, and studies commissioned by the School Committee, and other School Committee documents, data, and materials in a manner consistent with this policy and with applicable laws and rules.

School Committee members should be aware that their email communications sent or received that pertain to School Committee business may be subject to disclosure as public records and discoverable as evidence in the event of litigation.

Legal Reference: 5 M.R.S.A. § 91 et seq. (Archives and Records Management Law)
Maine Secretary of State, Maine State Archives, Local Government Records Retention Schedules)
Maine Department of Education Rule Chapter 125 (Basic School Approval)

Cross Reference: ~~BEA - School Committee Use of Electronic Mail~~
GBJ - Personnel Records and Files
GBJC - Retention of Application Materials
GCSA - Employee Computer and Internet Use
JRA - Student Education Records

Adopted: October 10, 2007

NEW BUSINESS

12.5 Request to approve Westbrook School Department Policy EHB – R2 (Records Retention Schedule) - Action Item – First Approval

Recommendation: Approve Policy EHB – R2 as presented

GENERAL STUDENT RECORDS

SERIES	TITLE	Description	Retention & Who
LG24.9 LG24.14	Adult Education Student Records & HiSet	Name, address, Records of grades, courses taken, attendance, etc., for students participating in adult education programs. Records retained related to the High School Equivalency Test (HiSET), which assesses whether students have the academic skills equivalent to those of a typical high school graduate.	Permanent/ Adult Education
LG24.10	Annual Registration/Emergency Information	Information completed each year to register students for school and emergency contact information.	Current Year/School
LG24.11	Correspondence Concerning Individual Students	Correspondence between the school and parents/guardians; among school employees; with outside service providers, etc., regarding an individual student.	Until age 26 School/CO
LG24.12	Enrollment Application	Document completed by all students who are entering the school unit, listing vital information about each student.	6 years School/CO
LG24.13	Excuse Notes (Late/Absent/Dismissed)	Notes from parents or guardians explaining student lateness, absence, or need for dismissal during the school day.	Current year/School
LG24.15	Homeschool Records	Records of those students being home-schooled, whether temporarily or on-going.	Until age 26 CO
LG24.16	Kindergarten Screening	Records created for children are evaluated against set standards to determine their readiness for kindergarten enrollment.	5 years/School
LG24.17	Private Tuition Agreements	Records related to private tuition agreement for an individual student.	6 years/CO
LG24.18	Record of Student Records Released	Record (including date and recipient) of all student records released by the school unit.	Until age 26/School
LG24.19	Special Education Records	Records about special education referrals and services provided to the student	Until age 26/School last attended
LG24.10	Student Assistance Team Records	Student Assistance Team Records	Until age 26/ School last attended
LG24.21	Student Contracts	Contracts between students and teachers or administrators for improvement of problem behaviors; athletic contracts, etc. (Not special education related)	Until graduation/School last attended

LG24.22a	Student Discipline Records – Minor	Records of student disciplinary actions except suspensions and expulsions.	Until graduation/School
LG24.22b	Student Discipline Record – Suspension/Expulsion	Records of student suspensions and expulsions	Until age 26/School
LG24.23	Student Health Records	Records of student medications, illnesses, injuries (including injuries related to athletic activities), vaccinations, etc.	Until age 26/School
LG24.25	Student Records – Permanent	Records include: student name, address, phone, official high school transcript (if applicable), grades, attendance records, classes attended, grade level completed, and year completed.	Permanent/School
LG24.26	Student Records-Long Term	Records include: notation for any special services received, including Title One, 504, services to Migrant children and ESL; standardized tests.	Until age 26 School last attended?CO
LG24.27	Student Schedules	Records of each student's class schedule.	Current year School
LG24.28	Superintendent's Agreements	Records related to a Superintendent's agreement concerning an individual student.	6 years CO/School
LG24.29	Truancy	Records concerning students who are truant from school.	Until graduation School last attended
LG24.30	Work Permits	Work permits on file for students under 16.	Until graduation School last attended

Curriculum/Program Records

SERIES	TITLE	Description	Retention
LG24.31	Athletic Trainer/Sports Medicine - General	Sports program records related to the use of trainers and sports medicine.	6 years School
LG24.32	Curriculum (syllabi, lesson plans, etc.) - Routine Materials Used by Teachers	Routine curriculum materials used by teachers.	Retain current information only School
LG24.33	Curriculum/Program Records	Subject records maintained by school officials on curriculum and school programs, including Adult Education.	6 years CO
LG24.34	Family/Community Program Records	Records for family/community open houses, etc	Current year School
LG24.35	Interscholastic/Extracurricul	Records documenting individual, team, and group	Permanent

	ar Activities	achievements in interscholastic/extracurricular activities and contests. Records include coaches'/advisors' reports and team/group rosters.	School last attended
LG24.36a	Library Records - Circulation	Records relating to the borrowing, lending, and returning of items in the library's collection. Including, but not limited to: item circulation history and patron records.	Retain until no longer needed for Library business, then destroy/ School
LG24.36b	Library Records - Yearbooks	Non-circulating record copy maintained by school (whether or not as part of its library collection)	Permanent School last attended
LG24.37	Substitute Folders	Folders containing lesson plans and resource materials for use by substitute teachers.	Current year/ School
LG24.38	Title One Parent Night Records	Records of attendance at parents' night events and of programs offered on those occasions.	6 years/CO

Correspondence Records

(CO unless otherwise noted)

SERIES	TITLE	Description	Retention
LG24.39	Complaints from the Public Regarding General Operations (not individual student or employee issues)	Communications from the public regarding complaints, along with the associated school response.	1 year from the resolution of the issue
LG24.40a	Correspondence - Transitory	Incoming and outgoing correspondence in any media format that is purely informational in nature and only documents information of temporary, short-term value; not covered by another record series or needed to document core functions/operations/services of the school unit. (Examples include: letters of transmittal, basic information requests such as hours open, notices/scheduling meetings, etc.)	30 days until no longer needed
LG24.40b	Correspondence - Substantive	Any correspondence documenting core functions/operations/services of the school unit.	File with related record series
LG24.41	Freedom of Access Requests	Records relating to requests from the general public for access to the school's public records in accordance with Title 1, Chapter 13, Subchapter 1. Records may include correspondence relating to the request and records documenting the public records provided to the requester.	1 year from completion of request

ADMINISTRATIVE RECORDS-SCHOOL OPERATIONS

(CO unless otherwise noted)

SERIES	TITLE	Description	Retention
LG24.42	Accident Reports - Employees or Public	Accident reports are completed when employees or the public are injured on school property or during school activities.	6 years
LG24.43	Administrative Calendars		Current year
LG24.44a	Administrative Records/Historical		Permanent
LG24.44b	Administrative Records – General School Operations	Employee calendars, facility use schedules, and meeting schedules.	6 years
LG24.44c	Administrative Records - Transitory	Materials documenting unique aspects or special traditions of the school or school unit.	Current year
LG24.45	Administrative Working Documents	Accreditation Committee, Teacher Support Team; Student Retention Review Committee, etc.; minutes and agendas for staff meetings; records documenting policy-implementing activities; employee handbooks, etc.	See Appendix F, Working Documents & Drafts
LG24.46	Appointments/Oaths	Appointments to boards, commissions, or other offices with accompanying oaths of office, usually in a bound volume or "book."	End of term PLUS 10 years
LG24.47a	Bond Records, Contractor/Surety	A surety (security or contract) bond issued by an insurance company or a bank to guarantee satisfactory completion of a project by a contractor and used to fulfill a contractual obligation. If a contract isn't fulfilled, loss is recovered through the surety bond.	6 years after expiration
LG24.47b	Bond Records, Employee/Fidelity	Supplementary employee insurance, which protects the school. Also known as a fidelity bond. Fidelity bonds reimburse employers for damages or losses arising from theft, forgery, fraud, or embezzlement by staff.	6 years after expiration
LG24.48	Charters	Charters, bylaws, mission statements, or other similar documents that establish the responsibilities and authority of the school unit.	Permanent
LG24.49	Federal, State, and Private Grants	Federal, state, and private grant case	Until closed, plus

		files. Retain all records in accordance with grant requirements.	6 years
LG24.50	Food Service Files	All records of school food service operations.	3 years
LG24.51a	Hazardous Chemicals - Chemical Identification List and Related Records	Each work site where hazardous chemicals are used or stored must maintain a list that includes the SDS (see 1.15.b) and any related documents.	20 years
LG24.51b	Hazardous Chemicals - Safety Data Sheets	Safety Data Sheets explain the hazards and describe the measures to take if employees are exposed to chemicals stored or used at the work site.	Current SDS only
LG24.52	Insurance Claims	Includes both claims filed against the school unit and allegations filed against others by the school unit.	Until settled, plus six years
LG24.53a	Insurance Policies, All Other	Policies carried by the school unit to protect itself against all other losses except liability claims. Including: medical, automobile, fire, theft, life, and other insurance policies purchased.	6 years after expiration
LG24.53b	Insurance Policies, General Liability	Policies carried by the school unit to protect itself against liability claims.	20 years after expiration
LG24.54	Labor Citations - Safety Violations	Record of safety violations discovered during inspection of school facilities.	One year after resolution
LG24.55	Legal Files	Records of all legal actions in which the school unit has been involved.	Until issue is resolved, plus 6 years
LG24.56	Mail Delivery and Receipt	Receipts for registered, certified, or other mail sent out by a school, as well as undeliverable registered or certified mail items returned. The records are typically filed with the school's copy of the item mailed. Including, but not limited to: ● Certified/registered/insured mail logs and return receipts ● Private ground delivery registers/receipts ● Signed pick-up and delivery receipts	1 Year (unless needed longer for legal purposes)
LG24.57	Records Disposition Documentation	Documentation of final disposition of records, describing records disposed of and the manner and date of disposition; providing evidence that records have been disposed of per approved retention	Permanent

		schedules.	
LG24.58a	Reports Filed With Federal or State Agencies – Interim Records/Reports	Interim or periodic reports are used to create final reports.	6 years
LG24.58b	Reports Filed With Federal or State Agencies – Annual/Final Report	Final versions of reports.	Permanent
LG24.59	School Calendar	Official school calendar for the school year. Includes approved and revised calendars.	10 years
LG24.60	Student Safety Drills	Records include emergency drills in school, as well as safe riding skills and emergency evaluation on school buses.	6 years School & CO
LG24.61	Surveillance Records	Recordings of activities in public areas of school facilities are used as a security measure to identify persons who cause disturbances or violate laws.	Retain until it is determined that no security incident has occurred, then destroy. If an incident or investigation, retain until resolved CO
LG24.62	Warrants - Municipal	A municipal warrant is used to call a town meeting, with an associated election notice. Warrants typically list an agenda of items to be voted on by those present, which may be an open town meeting (those present would consist of any registered voters in the town) or a representative town meeting (anyone may attend, but only town meeting members - elected representatives - are allowed to vote).	Permanent CO
LG24.63	Wellness Program (School)	Implementing plans, record of compliance with community involvement and notification requirements, and triennial assessment records.	6 years CO

ADMINISTRATIVE RECORDS-PROPERTY RECORDS (facility/equipment/land)

(kept at CO unless otherwise noted)

SERIES	TITLE	Description	Retention
LG24.64	Buildings and Grounds Records	Records of maintenance and improvements. Destroy records when the facility no longer exists, or transfer documents to the new owner.	Life of the facility (or as long as owned by the school unit)

LG24.65	Deeds to Properties Owned by Local Government Agencies	Deeds (plus any related documents) to a school unit's real property. These deeds must also be recorded at the appropriate County Register's Office.	Permanent
LG24.66	Depreciation Schedules	Depreciation schedules for non-real property owned by school units.	6 years after the disposal of the property
LG24.67	Equipment/Asset Inventory	Records relating to the inventorying of the school's capital, expendable, and consumable assets. Updated when new items are purchased, and old items are sold or given away. The series may include the asset name, description, location, purchase date, serial or other identifying number, original cost, and current value. Also documents related to the purchase, upgrading, and maintenance of equipment, such as motor vehicles and computers.	Retain for 4 fiscal years after date of inventory or until disposition of asset
LG24.68	Equipment Maintenance Records	Records of maintenance of school equipment.	3 years, plus current
LG24.69	Leases - Property	“Real Property” related leases (land, buildings, and fixtures) to which the school unit is a party. Records may include legal documents, correspondence, and reports relating to the negotiation, fulfillment, and termination of the lease.	10 years after the termination of lease
LG24.70	Mortgages	Mortgages on property owned by the school unit, and discharges of these mortgages. Must also be recorded at the appropriate Registry of Deeds	Permanent
LG24.71	Property Records	Other than deeds to real estate, documentation for the purchase and maintenance of property that the school unit records in an inventory.	6 years after the disposal of the property
LG24.72	School Construction Records	Plans and related documents that provide a history of school construction projects. Destroy records when the building no longer exists, or transfer records to the new owner.	Life of the building (or until no longer owned by the school unit)
LG24.73a	Site Plans - Approved	Final plans submitted to planning boards and land use committees, approved to allow the work to proceed.	Permanent
LG24.73b	Site Plans - Work in Progress	Plans superseded by subsequent changes in execution, and all sketches, notes, and supporting documents are to be completed by the (final) plan.	Until no longer needed

FINANCIAL RECORDS

(kept at CO unless otherwise noted)

SERIES	TITLE	Description	Retention
LG24.74	Accounts Payable and Disbursement Records	Including but not limited to: claims, bills, invoices, statements, copies of checks and purchase orders, expenditure authorizations, and similar records that serve to document disbursements, including those documenting claims for and reimbursement to employees for travel and other employment-related expenses.	6 years
LG24.75	Accounts Receivable Records	Including but not limited to: bill copies or stubs, statements, billing registers, account cards, direct deposits, cash receipts, credit card receipts, receipt books, cash transfers, daily cash reports, cash drawer reconciliations, and similar records (such as returned checks and associated fees) that serve to document money owed to or received by a school unit and its collection or receipt.	6 years
LG24.76	Audit Reports	The auditor issues a report following each official audit.	Permanent
LG24.77	Audits, Internal (Working Papers)	Auditors use calculations and other backup materials to generate the final report.	7 years Title 20-A, Chapter 22, §6051 requires that school units keep these records for 7 years
LG24.78	Banking, accounts, and transactions	Records relating to the school's banking activities and documenting its banking transactions, including, but not limited to: • Bank deposits (deposit slips) and withdrawals • Bank reconciliations and statements • Records documenting the status of and adjustments to accounts • Stop payment reports/requests (and supporting documentation) • Canceled checks, or images of canceled checks	6 years
LG24.79a	Bids and Proposals, Successful	Potential vendors make bids and proposals to provide the school with goods, services, revenue, or other benefits. Including, but not limited to: • Request for proposal or bid, request for qualifications/quotations, specifications, etc.; • Public notices; • Bid proposals, evaluation documents, statements of qualification, applications, etc.	6 years
LG24.79b	Bids and Proposals, Unsuccessful	Bids and proposals made by potential vendors to provide the school with goods, services, revenue, or other benefits that are not accepted. Includes bid proposals, evaluation documents, statements of qualification, applications, etc.	2 years
LG24.80	Bond Records, Financial	Bonds (financial, representing funds invested) are purchased or sold.	6 years after expiration
LG24.81a	Budget Records - Approved Annual Budget	Final copy of the adopted budget, listing anticipated revenues and expenses for the year. This series does	Permanent

		NOT include working papers, drafts, budget requests, or other supporting documentation.	
LG24.81b	Budget Records - Supporting Documents	Documentation supporting the approved annual budget, including but not limited to working papers, agency staff analyses, drafts, or other working documents used to draw up the final budget, including estimates and requests submitted for compilation by individual departments	6 years
LG24.82	Contracts/Leases	Contracts entered into by the school unit for the purchase of goods and services, and the leasing of vehicles, equipment, etc.	6 years after completion
LG24.83a	Ledgers/Journals - Daily Transactions	Records documenting the daily transactions concerning the receipt and disbursement of funds. May include details of daily receipts and expenditures such as deposit or payment amounts, date, payee, purpose, fund credited or debited, and check number, etc. These records are considered temporary accounting records, which are used to create a permanent ledger.	6 years
LG24.83b	Ledgers/Journal - Permanent	Summary accounting records, showing line item totals of income and expenditures for the year. (May also be referred to as annual or final fiscal reports.)	Permanent
LG24.84	School Trust Fund Records	Records of all trust funds supporting the school.	Permanent
LG24.85	Student Activity Accounts	Records for funds collected to support student activities.	3 years
LG24.86	Vouchers	Official authorization (i.e., internal document) used to collect and organize the necessary documentation and approvals before paying on a claim or bill. May include the department fund name, check number, date, claim amount, and authorizing signature.	6 years
LG24.87	Warrants - Financial	Warrants for payment of obligations (i.e., a written order instructing a specific payment to a specified recipient at one particular time).	6 years

PAYROLL RECORDS

(kept at CO unless otherwise noted)

SERIES	TITLE	Description	Retention
LG24.88	Deduction Authorizations	Records documenting an individual employee's authorization to withhold taxes or other approval to allow deductions from the employee's pay.	3 years after separation
LG24.89	Direct Deposit Authorization	This record series documents an employee's authorization for direct deposit of their paycheck in the bank.	until superseded or end of employment
LG24.90	Employee Payroll Records	Records kept for individual employee earnings history. May contain, but not limited to: salary history,	60 years after separation

		department and position, earnings and deductions by pay period; gross earnings year-to-date, net pay.	
LG24.91a	Payroll Register – Pay Period	Earnings and withholdings of employees for each pay period are used to compile the year-end Payroll Register. Records include: date, employee names, gross pay, withholdings and deductions, and pay rate.	6 years
LG24.91b	Payroll Register - Year End	Registers, reports, or similar records detailing the cumulative or year-to-date earnings, withholdings, and deductions.	60 years after separation
LG24.92	Payroll Reports	Various reports are generated for each pay cycle to verify payroll accuracy. These reports may include payroll summaries, pay journals, check registers, account distributions, payroll liabilities, payroll transactions, payroll account creation reports, gross pay balance, deduction registers, etc.	6 years
LG24.93	Pension or Retirement Records	Pension or retirement account records that detail, by pay period and cumulatively, deductions, disbursements, adjustments, or other actions. (May be considered as part of Employee Payroll Records or Personnel File)	60 years after retirement
LG24.94	Tax Forms	Forms and reports are used to report the collection, distribution, deposit, and transmittal of payroll and other tax-related information for employees. Including: W-2 or W-3, Wage & Tax Statement; W-4, Employees Withholding; Form 940, Unemployment Tax; Form 941, Quarterly Tax; 1099 Forms, Miscellaneous income or other distributions	6 years after the fiscal reporting year
LG24.95	Wage Attachments/Garnishments	Garnishment of employee wages. Records may include: child support records, bankruptcy records, tax levies, and any other court-ordered garnishments or voluntary attachments stating the total amount to be collected and the amount to be deducted from each payroll.	6 years after file becomes inactive

PERSONNEL RECORDS

(kept at CO unless otherwise noted)

SERIES	TITLE	Description	Retention
LG24.96	Attendance Records	Attendance records, if not covered by other record series	3 years
LG24.97	Applications for Employment - Not Hired	Cover letters, application forms, references, etc.	2 years
LG24.98	Background Checks	Background checks conducted by the school unit.	6 years
LG24.99	Employee Drug Tests	Records of drug tests and results for school employees.	5 years
LG24.99	Employee Insurance	Records regarding employee participation in insurance	6 years after

		programs (such as health, dental, etc., and including COBRA records)	termination
LG24.101	Employment History	Employment history (including dates of employment, annual salary history, full-time/part-time status).	60 years after separation unless employer has been notified that the former employee has died; in which case 10 years after former employee's death
LG24.102	Form I-9	Federally required proof that the employee has a legal right to work in the U.S.	3 years after separation
LG24.103	Health Records - Individuals	Health records of school employees, individuals visited by municipal nurses, etc. Does not include records maintained by government-operated hospitals or similar health care facilities.	30 years after separation
LG24.104	Job Descriptions	Description of duties performed or to be performed by particular positions.	Permanent
LG24.105	Leave Files	Requests and authorizations for vacation, compensatory, sick, Family and Medical Leave Act (FMLA), and other types of authorized leave, and supporting documentation.	3 years
LG24.106	Personnel Records – Long Term	Personnel records addressed in 20-A M.R.S.A, Section 6101.	6 years after separation
LG24.107	State and Federal Personnel Reports	Reports and regulatory statistics maintained for State or Federal agencies (such as affirmative action and equal opportunity records, OSHA-required records, etc.)	6 years
LG24.108	Substitute List	List of school units' employment of substitute teachers to cover teacher absences.	1 year, plus current
LG24.109a	Training – Conferences, Workshops Conducted by the Agency	Information used to conduct training sessions or for conferences and workshops. May include training materials, registration and confirmation records, flyers and/or brochures, other presentation material, or related documentation.	3 years after the end of the training/event
LG24.109b	Training - Employee Training	Employee records for any voluntary or mandatory training provided in-house or by another organization. Records may include certificates of completion (such as Freedom of Access – Right to Know), grades, requests, and approval for training.	6 years after separation
LG24.109c	Training – Informational	Training and education of employees: Information about	Update as

	Materials	available training/education opportunities	needed
LG24.110a	Union Records - Grievance and Arbitration Files	Related correspondence, union grievances, and negotiation documentation; signature page of people attending meeting; notes on meeting; written decision; demand for arbitration; arbitration award; exhibits; briefs; notice of hearing; settlement agreement.	50 years
LG24.110b	Union Records - Union Agreements (Signed)	Collective bargaining agreements with unions representing employees of the school unit.	Permanent
LG24.111	Volunteer Records	Records documenting those who volunteer at the school. These records are maintained as a reference and to verify that a person has volunteered. May contain: applications, names of volunteers, addresses, directory information, program volunteer information, time and attendance records, registers, sign-in sheets, and activity information.	5 years
LG24.112	Wellness Program Records (Employee)	Records of individual employee participation in a program designed to encourage behaviors thought to result in improved health.	Current year
LG24.113a	Workers Compensation Records - Completed Claim	First report plus other records, when a lump sum settlement finalizes claim.	1 year after close of case
LG24.113b	Workers Compensation Records - First Report of Injury	No lost work time, so the only record required is the initial report of injury.	1 year after close of case
LG24.113c	Workers Compensation Records - Long-Term Claim	First report plus other records where time is lost from work and the case is not finalized by a lump sum payment.	20 years after the last payment

SCHOOL COMMITTEE RECORDS

(CO unless otherwise noted)

SERIES	TITLE	Description	Retention
LG24.114	Comprehensive Emergency Management Plan	Title 20-A §1001 requires that each school board annually approve this plan.	
LG24.115	Comprehensive Plans (Adopted)	These records document the plans for the future growth and development of the school system. A comprehensive, long-range general plan addresses present and future needs of the school, including any future growth and development.	
LG24.116	School Board Accreditation Reports	Accreditation reports	
LG24.117	School Board Committee Minutes	All official meetings held or conducted by the School Committee are recorded in official minutes that accurately reflect votes and actions. Includes, but is not limited to:	

		• Agendas, meeting/agenda packets (briefs, reference materials, etc.) • Speaker sign-up, written testimony • Audio/visual recording transcripts • Recordings (destroy after minutes have been transcribed and approved, unless challenge or legal dispute related to the meeting, then retain until resolution. • Minutes (any handwritten notes, once transcribed and approved, can be destroyed)	
LG24.119	School Board Policies	Approved Board policies, including policies removed/rescinded by the Board.	

Legal Reference: 5 M.R.S.A. § 95-A
https://www.maine.gov/sos/sites/maine.gov.sos/files/content/assets/LGSectionD.may2024v1.pdf
Maine Department of Education Rule Chapter 125 (Basic School Approval Rules)

Cross Reference: GBJ – Personnel Records
JRA – Student Education Records and Information
GCSA – Employee Computer and Internet Use

Adopted:

NEW BUSINESS

12.6 Request to approve Westbrook School Department Policy EHB – R3 (School Records to be Transferred to Next Grade Level) - Action Item – First Approval

Recommendation: Approve Policy EHB – R3 as presented

SCHOOL RECORDS TO BE TRANSFERRED TO NEXT GRADE LEVEL

The following items are to be transferred to the next grade span and are to be maintained permanently:

- ~~Permanent student record card with essential student information (e.g. name, address, birthdate, etc.)~~
- ~~Permanent student record transcript (attendance, classes taken, grades, sports participation, Title I services, migrant services, vocational education)~~
- Permanent Student Records-including student name, address, phone, official HS transcript (if applicable), grades, attendance, classes attended, grade level completed, and year
- Long Term Student Records-notation of any special services received (504, Migrant Student Services, ESL, Standardized Testing, and Title I)
- Record of student education records released, including date and recipient
- Adult Education/GED student records (names, grades, classes, attendance)
- Kindergarten screening records (transfer to next grade level through end of grade 5)

The following items are to be transferred to the next grade span but need not be maintained permanently. Check the retention schedule (EHB-R2) for specific retention timelines.

- Discipline records – substantive (i.e. detention, suspension, expulsion, behavior contracts
- Special education records
- Student health record: accidents, illnesses, injuries, treatment, vaccinations, medications received
- Student Assistance Team records – for individual students
- Truancy records

Legal Reference: 5 M.R.S.A. § 91 et seq.
Maine State Archives Rule Chapter 10 (Rules for Disposition of Local Government Records)
Maine Department of Education Rule Chapter 125 (Basic School Approval Rules)

Cross Reference: GBJ – Personnel Records
JRA – Student Education Records and Information
GCSA – Employee Computer and Internet Use

Adopted: October 10, 2007

NEW BUSINESS

12.7 Request to delete Westbrook School Department Policy EHB - L (Litigation Hold) - Action Item – First Approval

Recommendation: Delete Policy EHB – L as presented

LITIGATION HOLD

PURPOSE

There are circumstances where the normal and routine retention, disposal, and/or destruction of records must be suspended according to federal and state requirements and policies of the Westbrook School Department ("Department"). Present and future records that are involved in litigation, or reasonably anticipated in foreseeable legal action, must be preserved until the litigation hold is released by the Superintendent.

The purpose of this document is set forth to the Department's litigation hold policy and authorizes the Superintendent, or his designees(s), to develop and implement procedures for initiating, implementing, and monitoring litigation holds.

SCOPE

This Policy applies to all Department records owned or otherwise legally controlled by the Department and all faculty, staff, administrators, board members, contractors or anyone else employed by the Department with access to Department technology resources.

DEFINITIONS

Records

The term "Records" includes all records, whether in electronic or paper form, created, received, or maintained in the transaction of Department business. Such records may include, but are not limited to, paper records and electronic records transferred and/or stored by or on behalf of the Department using the Department's technology resources. Electronic records can exist in a wide variety of formats, including, without limitation, text documents, spreadsheets, presentations, HTML documents, digital images, email messages, data bases, voicemails and other digital recordings.

Litigation Hold

The term "Litigation Hold" means an order or notice to cease destruction or disposal and to preserve all Records pertaining to the nature or subject of the litigation hold.

LITIGATION HOLD POLICY

Notwithstanding Department policies or procedures to the contrary, Department Records, whether in paper or electronic form, pertaining to any pending or anticipated legal claim against the Department shall be preserved and maintained until the legal claim, whether litigation or other legal proceeding, is finally concluded. It shall be the responsibility of the Superintendent, or his designee(s), to establish and implement procedures to ensure that appropriate litigation holds are timely implemented and monitored and that affected Department personnel are given timely notice of their responsibility to preserve Department records pertaining to any pending or anticipated legal claim until the legal proceeding is finally concluded. The procedures shall also provide for the preservation and maintenance of such Records.

As a general rule, the preservation obligations do not extend to back-up tapes or other media which are maintained solely for disaster recovery. In the event it is determined by the Superintendent that relevant electronic Records can only be obtained via backup tapes or other media maintained for disaster recovery, the Department may undertake, if reasonable to do so, efforts to extract the pertinent Records and separately maintain them until final conclusion of the legal proceeding.

The Superintendent will determine and communicate to affected Department Personnel when a litigation hold may be lifted and Records no longer preserved pursuant to the litigation hold.

VIOLATIONS

Violations of this Policy and Department procedures implemented pursuant to this Policy are subject to disciplinary action up to and including dismissal in accordance with applicable federal and state law.

First Reading: June 16, 2010

NEW BUSINESS

12.8 Request to delete Westbrook School Department Policy EHB - LR (Litigation Hold Procedures) - Action Item – First Approval

Recommendation: Delete Policy EHB – LR as presented

LITIGATION HOLD PROCEDURES

The following Litigation Hold Procedures have been developed pursuant to the Westbrook School Department Litigation Hold Policy for the purpose of initiating, implementing and monitoring litigation holds.

1. Any Department personnel who receives notice of a pending or anticipated claim against the Department, receives notification of a pending or anticipated audit by any governmental agency authorized to audit Department records, or receives a request for information pursuant to Maine's Freedom of Access Act shall immediately notify the Superintendent.

2. The Superintendent, or his designee, will determine whether to initiate a legal hold and will identify Department personnel subject to the hold.

3. The Superintendent, or his designee, will promptly notify affected Department personnel that a legal hold has been initiated. The notice will inform affected personnel of the general nature of the matter, provide guidance in identifying relevant records, detail the procedure for preservation of relevant records and remind affected Department personnel of their obligation to identify and preserve all Records that may be relevant to the litigation hold.

4. Upon notice of a litigation hold, affected Department personnel must do the following:

    a. Immediately suspend the disposal, deletion, overriding, or any other destruction of Records relevant to the litigation hold that are under their control.

    b. Electronic information must be preserved so that it can be retrieved at a later time and the information must be preserved it its original electronic form. Affected Department personnel are encouraged to contact the Information Technology Director with any questions concerning suggested methods for preserving electronic records.

    c. Preserve any new electronic Records that are generated after receipt of the legal hold notice that is relevant to the subject of the notice.

    d. Preserve hard copies of documents under their control. Steps should be taken to identify all relevant paper files and to ensure the retention of such files.

5. Department personnel subject to a litigation hold must acknowledge receipt, understanding, and compliance with a Litigation Hold without undue delay by email and/or memorandum to the Superintendent's office.

6. The Superintendent, or his designee, will notify the Information Technology Director of a litigation hold and provide the following information including, but not limited to:

    a. Official notification of the legal hold;

    b. Identify all affected Department personnel whose electronic accounts must be preserved, including user names, if known;

    c. Identify each person's status as faculty, staff, student, or retired, if known;

    d. Provide department affiliation for each person, if known.

7. The Information Technology Director must acknowledge receipt, understanding, and compliance with the litigation hold without undue delay by email and/or memorandum to the Superintendent's Office.

8. If affected Department personnel separate from employment during the course of a litigation hold, the supervising administrator (principal, department director, superintendent, or other designated administrator) must take possession of any and all records under the control of the separated personnel and notify the Superintendent.

9. Once notice of litigation hold has been issued, the Superintendent, in conjunction with the legal counsel, will continue to monitor compliance with this policy and periodically remind them of their preservation obligation.

No set of procedures can cover or address each and every contingency and employees are expected to use good faith efforts to take actions consistent with the underlying purposes and spirit of the Department's litigation hold policies and procedures.

Adopted: June 16, 2010