

REQUEST FOR PROPOSALS

16 - 64

ATTACHMENTS

- A. School Calendar for the 2014-2015
- B. School Year 2014-2015 Enrollment and Free and Reduced Calculations, and CEP calculations
- C. Free And Reduced Policy
- D. Collective Bargaining Agreement, Food Service Workers and Cook Manages and Amendment
- E. Wellness Policy and Nutrition Guidelines
- F. Job Description
- G. FY14-15 and FY15-16 MDESE Reimbursement Rates
- H. School Locations
- I. School Year 2013-2014 and 2014-2015 Meal Statistics
- J. Sample Menus
- K. SY 15/16 current food service staffing levels by school including position, schedule hours, wage rates and benefits
- L. SY14/15 Food Service Profit and Loss Statement
- M. FY14 Audit – City of Lowell
- N. FY12 Audit – Food Service Revolving Fund Review
- O. Massachusetts Department of Elementary & Secondary Education, SFA-FSMC Mandatory Contract Language and Unallowable Contract Language
- P. School Year 2014-2015 State and Federal Reimbursements

**Office of the Superintendent of Schools - LOWELL PUBLIC SCHOOLS - Lowell, Massachusetts
2014-2015 SCHOOL YEAR CALENDAR**

Monday, August 25, 2014	Orientation Day – Staff Only
Tuesday, August 26, 2014	First Day of School – Grades 1-12
Friday, August 29, 2014	No School – Labor Day Recess
Monday, September 1, 2014 *	No School – Labor Day
Tuesday, September 2, 2014	Schools Re-Open along with Prekindergarten & Kindergarten Classes Beginning
Wednesday, September 10, 2014	Wednesday - ½ Day Early Release for grades PreK-12
Wednesday, October 8, 2014	Wednesday - ½ Day Early Release for grades PreK-12
Monday, October 13, 2014 *	No School – Columbus Day
Tuesday, November 4, 2014	No School - Election Day
Tuesday, November 11, 2014 *	No School - Veterans' Day Observed
Wednesday, November 26, 2014	Early Dismissal – Thanksgiving Recess
Thursday, November 27, 2014 *	No School - Thanksgiving Day
Friday, November 28, 2014 *	No School – Thanksgiving Recess
Monday, December 1, 2014	Schools Re-Open
Wednesday, December 10, 2014	Wednesday -½ Day Early Release for grades PreK-12
Wednesday, December 24, 2014 *	Christmas Eve – No School - Holiday Break
Thursday, December 25, 2014 *	Christmas Day - [Holiday Break: Wednesday, December 24 th – Friday, January 2, 2015]
Thursday, January 1, 2015 *	New Years Day
Monday, January 5, 2015	Schools Re-Open
Wednesday, January 14, 2015	Wednesday - ½ Day Early Release for grades PreK-12
Monday, January 19, 2015 *	No School – Martin Luther King, Jr. Day
Wednesday, February 4, 2015	Wednesday - ½ Day Early Release for grades PreK-12
Friday, February 13, 2015	Mid-Winter Vacation Begins at the Close of School
Monday, February 16, 2015 *	President's Day - [Mid-Winter Vacation: Monday, February 16 – Friday, February 20, 2015]
Monday, February 23, 2015	Monday - Schools Re-Open
Wednesday, March 11, 2015	Wednesday - ½ Day Early Release for grades PreK-12
Friday, April 3, 2015 *	No School - Good Friday
Wednesday, April 8, 2015	Wednesday - ½ Day Early Release for grades PreK-12
Friday, April 17, 2015	Spring Vacation Begins at the Close of School
Monday, April 20, 2015 *	Patriot's Day - [Spring Break: Monday, April 20 th – Friday, April 24, 2015]
Monday, April 27, 2015	Schools Re-Open
Wednesday, May 6, 2015	Wednesday - ½ Day Early Release for grades PreK-12
Monday, May 25, 2015 *	No School – Memorial Day
June 2015 (TBD) Will be on the last day of the School	Wednesday - ½ Day Early Release for grades PreK-12
Thursday, June 11, 2015	180 th School Day
Thursday, June 18, 2015	185 th School Day [Includes five (5) Snow Days]

Approved by the Lowell School Committee at their meeting of
Wednesday, March 19, 2014
Revised by LSC at their meeting of Wednesday, August 20, 2014

* Central Administration, Family Resource Center and Early
Childhood Center --- CLOSED

Number of School Days Per Month

August	3	January	19
September	21	February	15
October	22	March	22
November	16	April	16
December	17	May	20
		June	14

Total 185



October 2014 F&R Calculations

Site_Name	Enrollment	Num_Apps_Free	Num_Apps_Redu
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	25	20	0
BAILEY, DR. GERTRUDE SCHOOL	517	294	31
BARTLETT COMMUNITY PARTNERSHIP	543	403	36
BUTLER SCHOOL	554	362	59
CARDINAL O'CONNELL SCHOOL	27	25	1
DALEY	647	362	54
GREENHALGE	513	402	22
LAURA LEE ALTERNATIVE	17	15	1
LEBLANC ALTERNATIVE SCHOOL	40	30	7
LINCOLN, ABRAHAM SCHOOL	520	410	38
LOWELL HIGH SCHOOL	2,942	1,544	138
MCAULIFFE, S. CHRISTA SCHOOL	512	354	26
MCAVINNUE, JOSEPH A. SCHOOL	503	375	31
MOLLOY ALTERNATIVE:Career Academy	71	55	1
MOODY ELEMENTARY SCHOOL	296	236	23
MOREY	534	341	66
MURKLAND, CHARLOTTE M. SCHOOL	531	443	30
PAWTUCKET MEMORIAL	519	275	35
PYNE, JOSEPH	524	292	35
REILLY	585	355	23
RIVERSIDE SCHOOL: Bridge	28	24	2
ROBINSON	646	492	36
ROGERS	389	320	42
SHAUGHNESSY	494	360	50
STOKLOSA, KATHERYN P. SCHOOL	663	550	63
SULLIVAN, JAMES SCHOOL	647	446	30
WANG, DR. AN SCHOOL	674	428	41
WASHINGTON	257	143	26

Community Eligible Provision Eligibility

As of April 1, 2015

	Enroll	Free Eligible/ Direct Certified
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	24	0
BAILEY, DR. GERTRUDE SCHOOL	515	279
BARTLETT COMMUNITY PARTNERSHIP	541	368
BUTLER SCHOOL	553	344
CARDINAL O'CONNELL SCHOOL	38	34
DALEY	655	312
GREENHALGE	522	380
LAURA LEE ALTERNATIVE	20	18
LEBLANC ALTERNATIVE SCHOOL	38	34
LINCOLN, ABRAHAM SCHOOL	528	389
LOWELL HIGH SCHOOL	2908	1446
MCAULIFFE, S. CHRISTA SCHOOL	514	333
MCAVINNUE, JOSEPH A. SCHOOL	492	328
MOLLOY ALTERNATIVE:Career Academy	68	51
MOODY ELEMENTARY SCHOOL	299	231
MOREY	538	292
MURKLAND, CHARLOTTE M. SCHOOL	544	427
PAWTUCKET MEMORIAL	527	270
PYNE, JOSEPH	527	277
REILLY	591	344
RIVERSIDE SCHOOL: Bridge	37	34
ROBINSON	634	443
ROGERS	407	360
SHAUGHNESSY	501	337
STOKLOSA, KATHERYN P. SCHOOL	656	468
SULLIVAN, JAMES SCHOOL	656	400
WANG, DR. AN SCHOOL	681	383
WASHINGTON	270	138
Totals	14284	8720

Commonwealth of Massachusetts
Department of Elementary and Secondary Education
Office for Nutrition, Health & Safety
Annual Free and Reduced Price Meal Policy Information Update

School Year 2015-2016
Lowell Public Schools

District/School Name: _____ Agreement # 09-160

Each Local Educational Agency (LEA) has a permanent Policy for Determining Eligibility for Free and Reduced Price Meals on file in this office. The policy is an assurance that all meals served to children will be done in a manner that ensures all children have equal access to the child nutrition programs. The Local Educational Agency (LEA) must annually designate individuals to be the determining, confirming, verifying, and hearing officials for the meal benefit issuance process.

A meal count collection method(s) as part of the medium of exchange needs to be in place to determine an accurate daily meal count, and prevent the overt identification of any children receiving meal benefits. This information must be updated annually in each individual school site application located in the ESE Security Portal.

Please answer all questions listed below, and then identify by name and title the determining and confirming officials by school sites for the School Year 2015-2016.

Please list the name and title of the hearing official for the LEA. The person with this role and responsibility must be in an administrative position and not work directly in School Nutrition services. **This completed document must be uploaded as part of your annual renewal, and submitted to ESE by September 18, 2015.**

Effective Date of Eligibility Determinations – Each LEA must utilize the selected process district wide. See the current *Eligibility Manual for School Meals - Part 7* for complete information.

Select one: Application submission date Application approval date

If the district elects to participate in an alternative meal service claiming provision, indicate the provision below:

Community Eligibility Program: All sites participating Some sites participating No sites participating

Provision 2: All sites participating Some sites participating No sites participating

Breakfast Lunch Breakfast and Lunch

For electronic direct certification, the district agrees to:

- Utilize the Virtual Gateway to complete direct certification for meal eligibility prior to applications being sent home,
- Reconcile partial match results for each student identified, then re-upload to see if an exact match result can be made,
- Conduct electronic direct certification through the Virtual Gateway a minimum of 3 times per year – at federally required intervals, and
- Send household determination notice to student household for all students approved for benefits.

For income verification of meal eligibility applications, the district agrees to:

- Use the Standard Sample size for verification, unless prior approval by DESE,
- Prioritize the selection of error prone applications in the sample,
- Conduct Direct Verification using the Commonwealth's Virtual Gateway, and
- Submit the Verification Data Collection Report in the ESE Security Portal by January 9, 2016.

COLLECTIVE BARGAINING

AGREEMENT

between

THE LOWELL SCHOOL COMMITTEE

and

United Teachers of Lowell

~ CAFETERIA EMPLOYEES ~

2012 – 2014

**AMENDMENTS to the COLLECTIVE
BARGAINING AGREEMENT
Between the
LOWELL SCHOOL COMMITTEE
And
U.T.L. CAFETERIA EMPLOYEES**

After having bargained collectively, the Lowell School Committee and the United Teachers of Lowell, Local 495, AFT Massachusetts, AFL-CIO, Cafeteria Employees, hereby agree that their current collective bargaining agreement, which agreement expired by its own terms on June 30, 2012, shall be and hereby is amended as follows, all terms not so amended to remain in full force and effect as presently worded.

PRINTING OF THE CONTRACT:

The Lowell School Committee and U.T.L. shall share equally the costs of printing the contract books for the Lowell School Committee and U.T.L.

AGREEMENT

PREAMBLE

Whereas, the School Committee of the City of Lowell, Massachusetts, hereinafter referred to as the Committee and the United Teachers of Lowell, hereinafter referred to as the Union, recognize that the development of an efficient cafeteria work force is a common responsibility that can best be attained when each group utilizes that ability, experience, and judgment of the other, and whereas, it is acknowledged by both parties to this agreement of their intent and purpose to reach an amicable understanding with respect to the employer-employee relationship which exists between them and to enter into an agreement covering wages, hours, standards of productivity and other conditions of employment, NOW, THEREFORE, the following agreement is made and entered into this 20th day of March, 2013 between the Committee and Union.

ARTICLE I

Recognition

The Lowell School Committee, for the purpose of collective bargaining with respect to rates of pay, wages, hours and other terms and conditions of employment, recognizes the United Teachers of Lowell, Local 495, AFT Massachusetts, AFL-CIO, as the exclusive representative of the persons in the bargaining unit consisting of all full-time and regular part-time school cafeteria employees, including drivers, café workers, and cook managers, but excluding the Food Service Director and the Food Service Supervisor, and all supervisory, managerial, confidential, or casual employees, and all other employees of the Lowell Public Schools.

ARTICLE II

Contract Period and Negotiations

Subject to Massachusetts General Laws as amended Chapter 150E, Section 4, this agreement shall continue in full force and effect from July 1, 2012 to June 30, 2014.

Negotiations for a successive agreement will commence upon due notice by either party to the other on or after January 1, 2014, but the terms for the present contract will remain in full force and effect pending a successive agreement being executed as to covered employees.

The Lowell School Committee and U.T.L. shall share equally the costs of printing the contract books for the Lowell School Committee and U.T.L.

ARTICLE III

Employee Retention of Rights

Subject to Massachusetts General Laws, Chapter 150E, this agreement shall not be construed to deprive employees of any benefits or protection granted by the Laws of the Commonwealth of Massachusetts.

ARTICLE IV

Employer Retention of Rights

Except as may be provided otherwise in this agreement, recognition is afforded to the inherent right of the School Committee and its management as to the sole responsibility and authority as to the promotion, assignment and transfer of employees covered by this agreement.

ARTICLE V
Union Dues Deduction

A. For the duration of this agreement or such time as U.T.L. shall be certified as the exclusive bargaining agent for the employees covered by this agreement, whichever occurs first, the Committee agrees to deduct from the pay of union members when so authorized voluntarily and in writing by said union members, union dues as designated in said written authorization subject to cancellation thereof as provided for in sub-section C of Article V.

B. Said union dues deduction as authorized shall be deducted from employees earnings once a month and shall be remitted to the Treasurer of U.T.L. by the tenth day of the month following said deduction together with a monthly listing showing amount of dues deducted from each employee providing said union treasurer has posted bond as required by law.

C. Said authorization of union dues deduction from earnings may be cancelled by an employee upon written notice to the Treasurer of U.T.L., to the City Treasurer, and to the Committee. Said cancellation notice shall be made by registered mail, return receipt requested. The cancellation of dues authorization shall be effective at the end of the third wage or salary period following receipt of the written cancellation notice as herein provided.

D. As a condition of employment, members of the bargaining unit who are not members of the United Teachers of Lowell, Local 495, AFT Massachusetts, AFL-CIO, shall pay to the United Teachers of Lowell an agency service fee. Such fee shall be a percentage of union dues and will represent that portion of union dues which is commensurate with the cost of collective bargaining and contract administration. This provision is subject to any rules and regulations of the Massachusetts Labor Relations Commission.

ARTICLE VI
State and Civil Service Laws

Subject to the provisions of Massachusetts General Laws Chapter 150E, the Committee and U.T.L. recognize and adhere to all applicable State Labor Laws, and to applicable Civil Service Laws and Rules and Regulations.

ARTICLE VII
Posting Union Notices

Bulletin board space shall be provided by the Committee in each school for the posting of notices by U.T.L.

ARTICLE VIII

Access to Premises and Union Activities

The Committee agrees within seven days written notice of request from U.T.L. to provide said Union access to all applicable employee payroll records. Further the Committee agrees to recognize any authorized U.T.L. official or the steward for U.T.L. in accordance with Article IX, and to permit the same to visit the Committee's Central Offices or such schools of the City within which members of the U.T.L. appropriate unit are assigned, to investigate working conditions or grievances during working hours, for the purpose of adjusting disputes between the Committee and U.T.L., provided that those investigating first receive permission of the Superintendent of Schools or his designee as to visitations to the Committee's Central Offices, or the permission of the Principal or his designee of the School where said grievance is being investigated. This permission shall be granted not later than three working days after notice of the written request for same is received by the appropriate party.

ARTICLE IX

Steward

The Committee recognizes the right of U.T.L. to designate a steward from the list of its employees encompassed in Article I. Said steward shall serve as a channel of communication between the Committee and U.T.L... U.T.L. will in writing furnish the Committee with the name of the steward and shall forthwith notify the Committee in event of any change in the person designated as steward.

1. Said steward shall be responsible for representing the interest of employees in meetings and discussions with administrative officials concerning work-related matters, and may investigate and discuss employee complaints and grievances with employees who have pertinent knowledge of the matter at hand, and with appropriate administrative officials for the purpose of contributing to the resolution of such on the job problems. Reasonable time during working hours will be granted the steward for these activities and it is agreed that said steward shall be expected to guard against the excessive use of School Department time in connection with such matters.

2. Said steward shall report to and obtain permission from his or her supervisor whenever he or she desires to leave his or her assigned work for any purposes referred to in section one above, and shall report back to his or her supervisor at the time he or she returns to work.

3. When desiring to discuss a work-related matter with an employee, the steward shall first obtain permission from the employee's supervisor before interruption of the employee's work.

4. An employee desiring to leave his or her job to discuss an appropriate matter with the steward shall obtain the supervisor's permission before doing so, and will report on return to work to his or her supervisor.

5. The supervisor's permission will normally be granted in the foregoing instances.

ARTICLE X

Jury Duty

When an employee is called for jury duty the employee shall be compensated by the employer at the applicable daily rate less any compensation received for jury service. An employee shall suffer no loss of benefits when called to jury duty.

ARTICLE XI

Sick Leave and Leaves of Absence

1. Regular employees including those working less than a seven-hour day shall be granted an annual leave of fifteen (15) days without loss of pay for absence caused by illness, injury or exposure to contagious disease. The rate of pay for which said employee shall be paid for sick leave shall be based on the daily pay received by said employees according to their scheduled work day and week.

2. Permanent employees assigned to a full seven-hour day and thirty-five hour week not using sick leave in the year of service for which it is granted shall have unlimited accumulation for use in subsequent years. As to all other cafeteria employees the sick leave shall be cumulative but not in excess of one hundred forty (140) working days.

3. Employees reporting for work and who by reason of sickness leave before completion of their work day will only be charged sick leave for hours not worked rounded to nearest hour, namely, less than one-half hour-no charge to sick leave, one-half hour or over full hour charged to sick leave.

4. The Superintendent or Cafeteria Director may require a doctor's certificate for any absence exceeding five days or in cases of repeated absences.

5. A ninety (90) day leave of absence without pay shall be granted to all permanent employees assigned to a seven hour work-day and a thirty-five hour work week for maternity purposes with the understanding that employees entitled to such maternity leave will be entitled to use their sick leave days for such leave.

6. In addition to personal illness or injury the sick leave allowance as set forth in section one of this article may be used for any reason approved by the Superintendent whose decision thereon shall be final and binding.

7. Emergency leaves of absence without pay may be granted at once by the Superintendent of Schools or his designee as a matter of discretion on their part.

8. In recognition of regularity of service rendered and as an incentive to continued regularity of such service, employees covered by this Agreement who have served in the Lowell School System for a minimum of fifteen (15) work years or school years, as the case may be, will upon retirement or death be paid an amount equivalent to thirty-three (33 1/3) of their unused sick leave accumulated as of the effective date of their retirement, resignation or death.

9. PERSONAL DAYS: All full-time permanent employees shall receive two (2) personal days, without loss of compensation, in each year of the contract, effective as of July 1, 1986. Personal days not utilized by June 30th in each of the contract shall be converted to additional sick leave days for the contract year commencing on July 1st thereafter.

Further, in addition to the regular sick leave provisions set forth in A and B of this Article, there shall be allowed to cafeteria workers who have by reason of a continuing illness an extended sick leave allowance based on and equal to the number of sick leave days credited to them as of January 1 of the year in which the extended sick leave application is filed. In no case, however, shall the extended sick leave allowance be greater than one hundred eighty (180) days.

10. Effective July 1, 2000 cafeteria workers shall receive three days of paid leave in each year of the contract, noncumulative, in the event of the serious illness of the mother, father, child, grandchild, husband or wife of either the employee or the spouse thereof, upon the approval of the Superintendent.

11. Employees shall receive a printout of their accumulated sick leave by November 15th of each year.

ARTICLE XII

Bereavement

Funeral Leave: In the event of the death of an immediate member of the family of an employee, up to five (5) days leave shall be granted to such employee without loss of other benefits. Additional time may be granted by the Superintendent of Schools or their designee, which time shall be charged to sick leave. Immediate family shall be defined as follows: Husband, wife, mother, father, son, daughter, brother, sister, grandfather, grandmother, grandchildren, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law of either the employee or spouse thereof, or any relative of the employee or spouse thereof who was actually living in the immediate household of the employee at the time of the death or commencement of the final illness or accident. In the event of the death of an aunt, uncle, niece, or nephew of the employee or spouse thereof, food service workers will be allowed one (1) day leave, with pay, and one (1)

additional day, with pay, for necessary travel out of state or a distance of 100 miles.

ARTICLE XIII

Work Year – Vacations – Holidays

The work year shall be 186 days.

A. **WORK YEAR:** The work year for permanent employees shall extend from the first day prior to the opening of school classes of a given year through the day following the close of the school of a given year through the day following the close of school classes in the succeeding year. Four (4) additional days from the current 182 days will be worked effective at the commencement of the 1998-1999 school year.

WORK WEEK: The normal work week shall be Monday through Friday. Permanent and temporary workers employed for a full work day shall report for work at 7:30 a.m. and leave at 2:30 p.m. with a ten minute coffee break in the morning and a twenty minute break at noon lunch. All employees assigned to less than a seven hour day shall be assigned their hours by the Superintendent of Schools or his designee.

NON-WORK DAYS: Excepting assigned vacation time as noted in Section B of this article, no liability for wages shall be charged to the Committee for days on which school classes are suspended because of teacher recess periods, teacher vacation periods, or any other day in which school classes are suspended excepting legal holidays as celebrated under the laws of the Commonwealth of Massachusetts that fall during a teacher non-vacation or non-recess period. All such days as specifically set forth are designated as cafeteria non-work days. All authorized hours worked in excess of the normal work week by permanent or full time temporary employees working a full day shall be paid for as overtime at one and one-half (1 ½) times the normal rate of pay in each category.

The **WORK HOURS** for all cafeteria employees shall be continuous and maintained as presently set insofar as feasible in the judgment of the committee; however, in the light of a possible expanded cafeteria program, such normal hours are subject to change so as to best serve the goals of the Department within an efficient economic concept. U.T.L. will be given as much notice as possible of contemplated changes in working hours and the opportunity to engage in a dialogue relating thereto; however, as to such changes, the final responsibility and judgment shall vest in the Committee as prescribed by law.

The work day for a cook shall be eight hours.

At the discretion of the Director of Cafeterias, cooks who are required to work on a scheduled non-work day for purposes of preparation shall be paid at the applicable straight time but under no circumstances shall a cook receive less than four hours of such pay when required to work pursuant to his provision. This provision shall only apply to schools with fully operating kitchens.

Effective July 1, 2005, all Employees are required to attend three after school meetings of one and a half hour duration for training and informational purposes and notice will be given no later than September 30th of each year as to date of said meetings (Payment will be pro rata and included in the salary scale effective July 1, 2005).

4. Article XIII – Work Hours (new). All authorized hours worked in excess of the normal work week by permanent or full-time temporary employees working a full day (seven hours per day) shall be paid as overtime at time-and-a-half the regular rate of pay in each category. Employees who leave and return to work on the same day shall be paid at the rate of time-and-a-half for hours worked after returning, regardless of the number of hours worked that date.

5. Article XIII – Work Hours (new). Any employee covering for a Cook/Manager will be paid at the Cook/Manager rate of pay for the actual hours worked in the Cook/Manager position. The recommendation for an employee to replace the Cook/Manager shall be made by the Cook/Manager, when available, and approved by the Food Services Director. In the absence of the Cook/Manager, the employee to replace the Cook/Manager shall be designated by the Food Services Director.

B. VACATIONS: The vacation time allowance period for cafeteria employees shall be encompassed within the cafeteria work year as outlined in Section A of this Article and shall be assigned by the Superintendent of Schools or his designee to be taken during cafeteria non-work days as designated in Section A of this Article to the extent possible.

A member of this unit who is entitled to four weeks of paid vacation shall receive an extra week's pay if, by the end of a school year the fourth week of paid vacation has not been utilized by the said member.

PAID VACATION ALLOWANCES
SHALL ACCRUE AS FOLLOWS:

1. All permanent employees appointed prior to May 11, 1972 will maintain their present vacation and non-work day benefits. Such present vacation benefits consist of receiving as a paid vacation allowance, (a) the Thanksgiving recess as allowed to teachers; (b) the Christmas vacation period as allowed to teachers; (c) the February vacation period as allowed to teachers; and (d) the April vacation period as allowed to teachers. Such present non-work day benefits consist of being paid for days not worked because of (e) teachers convention days; (f) days schools closed because of inclement weather; (g) Good Friday; and Field Day dismissal same as at present. A list of the permanent employees appointed prior to May 11, 1972 is attached and designated Appendix B.

2. As to all other permanent and temporary cafeteria employees paid vacation allowances shall accrue as follows:

a. Every regularly employed cafeteria employee shall be granted a vacation of two weeks in each calendar year if such employee actually worked for the Committee for thirty (30) weeks in the aggregate during the twelve (12) months proceeding the first day of June in each respective calendar year.

b. All employees working on a regular basis shall after five years' service for the Committee receive three (3) weeks vacation.

c. All employees working on a regular basis shall after ten (10) years' service for the Committee receive four (4) weeks' vacation.

d. All employees working on a regular basis shall after fifteen (15) years' service for the Committee receive five (5) weeks' vacation.

3. All paid vacation allowances will be paid and based on a normal days' and weeks' pay for respective employees covered.

4. For purposes of interpretation a weeks' vacation can consist of any five days, excluding Saturdays, whether consecutive or not.

C. HOLIDAYS: Only the following paid holidays as celebrated under the laws of the Commonwealth of Massachusetts that fall within the work-day and work periods of all regularly employed personnel shall be paid on the basis of the normal pay for hours normally worked, namely: Columbus Day, Veterans Day, Martin Luther King Day, and Memorial Day.

D. The following non-work days shall be paid to permanent workers on the basis of their normal days pay as follows:

- a. Labor Day
- b. Good Friday
- c. Teachers Convention Day
- d. Inclement Weather Days
- e. Field Day Dismissal
- f. Thanksgiving recess as allowed to Teachers
- g. Christmas Day

The following non-work days shall be paid to non-permanent workers on the basis of their normal days pay:

- a. Labor Day
- b. Good Friday
- c. Teachers Convention Day
- d. Thanksgiving Day
- e. Christmas Day

E. LONGEVITY: Effective July 1st, 1984 Longevity pay shall be paid to all members of this unit with more than one year of continuous service. Longevity pay shall be calculated on an individual basis in accordance with the following schedule.

.003% X number of years of continuous service as employee of the City of Lowell x Base Salary = Longevity Pay.

Members of this unit who were hired between January 1 and June 30 shall be paid longevity pay in a lump sum on the second pay day in June. Members of this unit who were hired between July 1st and December 31st, shall be paid longevity pay in a lump sum on the second pay day in December.

Continuous service as an employee of the City of Lowell shall except as hereinafter modified, mean only uninterrupted service as a cafeteria employee for the

City of Lowell. However, employees with ten (10) years or more of uninterrupted service as an employee of the City of Lowell, shall, after such ten (10) years be eligible to count prior broken service with any other department of the City of Lowell as "continuous service as a cafeteria employee of the City of Lowell" for the purposes of this Longevity Article. Such other prior broken service with the City shall, after said ten (10) years, be computed as continued service as an employee of the City of Lowell for purposes of longevity payments.

Longevity pay shall not be considered part of the base salary for purposes of computing vacation pay, sick leave, overtime, etc. However, such shall be considered for purposes of computation of retirement benefits and deductions therefor.

The provisions of this Article will not take effect until July 1, 1981.

Longevity Freeze

Freeze in accordance with attached School Committee provision.

ARTICLE XIV

Insurance

The Committee and U.T.L. agree that all employees covered by any Insurance Plans adopted by the City under authority of Chapter 32B of the General Laws of the Commonwealth shall pay the same costs and receive the same benefits as other City employees similarly covered under said Plans.

On or after July 1, 2007, the insurance plan for Unit employees shall include the following coverage options; Master Medical, PPO or HMO. At least once a fiscal year as determined by the employer, employees shall select from among the coverage options being offered by the City.

References, offerings, and language in the contract shall be updated to reflect the acceptance by the Committee and Union of the current practices, offerings, and insurances offered by the Commonwealth of Massachusetts Group Insurance Commission, including but not limited to the terms and conditions of the Memorandum of Agreement Between the City of Lowell and the Public Employee Committee (PEC), to provide insurance through the group insurance commission as agreed to on or about September 17, 2012.

ARTICLE XV

Grievance Procedure

A. A "grievance" is hereby defined as a complaint by an employee or group of employees on an alleged violation of this agreement, or any controversy,

misunderstanding, or dispute arising as to the interpretation, application, or observance of any of the provisions thereof.

B. Failure at any step of this procedure to communicate the decision of a grievance within the specified time limit to the aggrieved employee and to U.T.L., shall permit the aggrieved party or parties to proceed to the next step of the grievance procedure.

C. Failure at any step of the procedure to appeal the grievance to the next step within the specified time limit shall be deemed to be acceptance of the decision rendered.

D. A grievance that affects a group of employees may be submitted in writing to the Superintendent directly, and the processing of such a grievance shall commence at Step Three.

E. A grievance report form designated Appendix C, as attached, must be filed for all grievances.

Step One:

Whenever an employee has a grievance, the aggrieved employee shall informally present the grievance to their building supervisor (i.e. cafe employee to cook manager and/or cook manager to principal). A steward may participate in this presentation. The building supervisor shall endeavor to settle the grievance in the informal session.

Step Two:

(A) If the grievance shall not have been settled at Step One, the aggrieved employee shall present his grievance in writing to the Director of Food Services. Within ten (10) days after receipt of such a presentation, the Director of Food Services shall hold a meeting, which meeting may be attended by the aggrieved employee, a steward, and the Committee's representative as designated by the Superintendent of Schools.

(B) Within five (5) days after the conclusion of the Step Two meeting, the Director of Food Services shall submit a copy of his written decision of the grievance to the aggrieved employee, a copy to the Union, and a copy to the Committee's Counsel for Collective Bargaining.

Step Three:

(A) If the grievance shall not have been settled at Step Two, the Union may present the grievance in writing to the Superintendent of Schools. The presentation shall be made within five (5) days after the date of the Director of Food Services decision at Step Two.

(B) Within ten (10) days after receipt of such a presentation, the Superintendent of Schools or their designee shall hold a meeting, which may be attended by the aggrieved employee, a steward, and another representative of the Union.

(C) Within five (5) days after the conclusion of the Step Three meeting, the Superintendent of Schools or their designee shall submit a copy of their written decision of the grievance to the aggrieved employee, a copy to the Union and a copy to the Committee's Counsel for Collective Bargaining.

Step Four:

If the grievance shall not have been settled at Step Three, the Union may in writing request a review hearing before the full school committee. The request for said hearing shall be made not later than five (5) days from receipt of the Superintendent of Schools or their designee's written decision as provided for in Step Three. The review hearing shall be held within thirty (30) days after the receipt of the written request for same from the Union. The decision of the Committee shall be communicated to the Union within five (5) days after the conclusion of its review hearing.

Step Five:

If the grievance shall not have been settled at Step Four, the Union may cause the grievance to go to binding arbitration. To do so, the Union shall, within thirty (30) days after the Union's receipt of the Committee's Step Four decision, file for binding arbitration with the American Arbitration Association.

The arbitrator shall be without power or authority to make any decision prohibited by law, or to add, alter, or modify this agreement. The decision of the arbitrator shall be final and binding.

The Committee shall pay one-half of the arbitrator's fees, expenses, and stenographic costs, if any are so chargeable, and the other half shall be paid by the Union.

ARTICLE XVI

Continuity of Employment

U.T.L. and the Committee agree that differences between the parties shall be settled by peaceful means as provided within this agreement. Neither U.T.L. or any of its members shall for the term of this agreement or pending negotiations of a new agreement engage in, instigate, or condone any strike, work stoppage, general sick-out, or any concerted refusal to perform normal work duties.

ARTICLE XVII

Wages

Wages and shift differentials shall be paid in accordance with the schedule attached hereto and entitled Appendix A, and shall be effective as indicated thereon. Members of this until may elect a fifty-two (52) week payment schedule by notifying the Business Office.

2% increase to all steps and lanes of the salary grid effective July 1, 2012.

An additional 1% increase shall be added to all steps and lanes of the salary grid effective July 1, 2012 for Cook Managers.

2.5% increase to all steps and lanes of the salary grid effective July 1, 2013.

\$ 0.35 increase in the hourly wages of all Cafeteria Employees after the 2.5% increase is applied effective July 1, 2013.

An additional 1% increase shall be added to all steps and lanes of the salary grid effective July 1, 2013 for Cook Managers. This additional 1% increase shall be added prior to the implementation of the \$ 0.35 increase in the hourly wages of all Cafeteria Employees effective July 1, 2013.

Coach and Club compensation is not subject to any of the above increases in compensation and is frozen at the current levels.

Employees may be paid by electronic direct or direct deposit and will fill out forms to initiate such at the request of the Employer.

In the contract year beginning July 1, 1989 the Step Two pay rate is applicable to permanent full-time employees (35 hour Employees) who commenced employment on or before July 1, 1988. The Step One pay rate is applicable to all other permanent Employees.

ARTICLE XVIII

Seniority and Bidding of Jobs

A. Promotions, transfers and matters covered by Civil Service Regulations shall be governed by Massachusetts General Laws Chapter 31 as amended.

B. An employee shall acquire seniority status upon the completion of thirty days employment and upon the completion of which his or her seniority shall date back to the first day of his or her employment in the School Department as a permanent employee in grade. Grade shall be the last position that the employee has been permanently appointed to:

1. Bidding of jobs will be governed by seniority of permanent employees with the approval of the School Committee.

2. When a school building is replaced by another school, the permanent employees of the former school shall have first choice of positions in the school used as a replacement subject to the approval of the School Committee.

3. Notices for bids must be posted in all schools seven days before the closing of the bid.

4. When vacancies occur in positions that have been filled by permanent employees or new permanent positions are created, the first employee on the seniority list in the grade shall be offered said job subject to the approval of the School Committee. The union shall receive prompt notice of all aforesaid vacancies or permanent new jobs, and it is agreed that action in filling such vacancies or new jobs will be instituted within five days thereafter. In the event the oldest permanent employee in point of service does not want five days and said position must be filled within an additional five days thereafter from the permanent employee seniority list, with the next senior permanent employee whom the committee deems qualified.

5. In all cases of permanent employees seeking an upgrading in position, their present experience including that of a temporary nature will be considered as a factor in all cases where the provisions of B4 of the Article so permit.

6. When it is determined by the Director of Food Services that a replacement is necessary for an employee absent due to sickness or other reasons the employee will be replaced by temporary help compensated at the Massachusetts minimum hourly wage rate. The temporary help shall be assigned a three (3) hour shift at the discretion of the Director of Food Services with input from the cook manager with regard to daily serving schedule. No other food service employee shall work or be compensated for hours in excess of their normal daily assigned hours.

7. JOB CLASSIFICATION: Effective July 1, 1986 all thirty-five hour per week positions shall be converted to permanent positions and shall be thereafter compensated as such.

ARTICLE XIX

Working Conditions

1. There will be no discrimination upon a temporary worker returning from illness.

2. Summer employment positions shall be filled on a seniority basis in rotating order.

3. All cafeteria workers from the civil service list will have preference when filling in vacancies or temporary job openings when and if possible.

4. All cafeteria workers will be allowed to wear either uniforms or pant suits in the color of their choice.

5. All permanent employees shall be notified by mail from the employer informing them of the date of school opening at least two weeks prior to that date.

6. CLOTHING ALLOWANCE: Effective July 1, 2002, the annual clothing allowance shall be as follows:

a. Full-time: \$400.00.

b. Part-time (20-35 hour employee): \$250.00.

c. Regularly scheduled employees working less than 20 hours: \$125.00.

The clothing allowance shall be paid in the first pay period in September in each contract year.

7. Working Conditions – School Functions (Article XIX S8). The Cook Manager shall be consulted, as far in advance as is reasonably possible, regarding the scheduling of

any school function or building utilization that may reasonably be anticipated to affect or interfere with the regular preparation of school lunches. No Function or event shall be scheduled which interferes with the regular preparation of school lunches.

8. Working Conditions (Article XIX S9). Permanent employees shall progress from Step 1 to Step 2 of the salary schedule as of July 1st of the fiscal year next following permanent appointment.

9. Automobile Parking (Article XIX S10). Ten parking places in the George Ayotte Garage shall be provided at no cost to permanent cafeteria employees working at the High School. The High School Clerk shall assign the spaces.

Two parking places shall be provided at no cost to cafeteria employees at the McDonough School.

10. The parties agree to an annualized salary schedule for all permanent and regular employees. The annualized schedule shall include two weeks vacation pay, holiday pay, and snow days as compensable upon the date of execution of this agreement. Employees entitled to additional vacation pay shall receive that pay in a lump sum in the last pay period of the school year. Employees may elect a 42 week or 52 week pay schedule.

11. All full-time permanent cafeteria employees shall be allowed two (2) days of paid personal leave. Such leave shall be requested forty-eight (48) hours in advance. No reason other than "leave for personal reasons" shall be required when requesting this leave. Personal days may not be used the day prior to or the day after a holiday or vacation. Such leave shall not be cumulative from year to year. At the conclusion of each school year, any unused personal days will be added to the worker's sick leave.

ARTICLE XX

Reservation Clause

The Committee reserves the right to set policies and regulations in all areas for which specific procedures or limits are not defined in this Agreement, including the right to engage persons or companies outside the Bargaining Unit for performing work which could be performed by employees within the Bargaining Unit provided such engagement does not result in a reduction in the size of the Bargaining Unit as it exists at the execution of this Agreement. This Reservation Clause shall not prevent a proportionate reduction, in accordance with Civil Service procedure, in the size of the Bargaining Unit due to a school closing or decrease in student population of that school.

ARTICLE XXI

Effect of Agreement

The parties mutually agree that the terms and conditions set forth in this agreement constitute the entire agreement between the parties hereto which may be altered, changed, added to, deleted from, or modified only through the voluntary mutual consent of the parties in an amendment or addendum hereto.

Should any Article, Section or Clause of this agreement be declared illegal by a court of competent jurisdiction, said Article, Section, or Clause, as the case may be, shall be automatically deleted from this agreement to the extent that it violates the law, but the remaining Articles, Sections and Clauses shall remain in full force and effect for the duration of this agreement, if not affected by the deleted Articles, Sections or Clause.

ARTICLE XXII

Back Support

An Adequate supply of back support equipment shall be available in each kitchen in the school system.

Side Letter

1. Throughout the contract delete all references to the Greater Lowell Unionized Employees (GLUE) and substitute the United Teachers of Lowell (UTL).

**Appendix A - Wage Schedule
Cafeteria Employees**

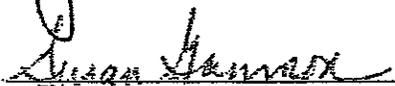
Grade	Title	1/1/2012			7/1/2012			7/1/2013		
		Annual Salary	Weekly Salary	Per Diem	Annual Salary	Weekly Salary	Per Diem	Annual Salary	Weekly Salary	Per Diem
1	Cook / Manager	\$ 28,627.82	\$ 665.76	\$ 153.91	\$ 29,492.38	\$ 685.87	\$ 158.56	\$ 31,133.98	\$ 724.05	\$ 167.39
2	Cook / Manager - LHS	\$ 30,289.48	\$ 704.41	\$ 162.85	\$ 31,204.23	\$ 725.68	\$ 167.76	\$ 32,906.18	\$ 765.26	\$ 176.91
3	Driver	\$ 24,090.07	\$ 560.23	\$ 129.52	\$ 24,571.87	\$ 571.44	\$ 132.11	\$ 25,712.92	\$ 597.97	\$ 138.24
4	Cafeteria Employee Permanent 1	\$ 21,887.02	\$ 509.00	\$ 117.67	\$ 22,324.76	\$ 519.18	\$ 120.03	\$ 23,409.63	\$ 544.41	\$ 125.86
5	Cafeteria Employee Permanent 2	\$ 22,811.69	\$ 530.50	\$ 122.64	\$ 23,267.92	\$ 541.11	\$ 125.10	\$ 24,376.37	\$ 566.89	\$ 131.06
6	Cafeteria Employee Temporary 2 Hours	\$ 5,388.73	\$ 125.32	\$ 28.97	\$ 5,496.50	\$ 127.83	\$ 29.55	\$ 5,784.42	\$ 134.52	\$ 31.10
7	Cafeteria Employee Temporary 3 Hours	\$ 8,052.45	\$ 187.27	\$ 43.29	\$ 8,213.49	\$ 191.01	\$ 44.16	\$ 8,644.58	\$ 201.04	\$ 46.48
8	Cafeteria Employee Temporary 4 Hours	\$ 10,720.86	\$ 249.32	\$ 57.64	\$ 10,935.27	\$ 254.31	\$ 58.79	\$ 11,509.66	\$ 267.67	\$ 61.88
	Cafeteria Employee Temporary 4.5 Hours	\$ 12,055.65	\$ 280.36	\$ 64.82	\$ 12,296.76	\$ 285.97	\$ 66.11	\$ 12,942.81	\$ 301.00	\$ 69.58
9	Cafeteria Employee Temporary 5 Hours	\$ 13,388.09	\$ 311.35	\$ 71.98	\$ 13,655.85	\$ 317.58	\$ 73.42	\$ 14,373.50	\$ 334.27	\$ 77.28
10	Cafeteria Employee Temporary 6 Hours	\$ 16,055.34	\$ 373.38	\$ 86.32	\$ 16,376.45	\$ 380.85	\$ 88.05	\$ 17,237.36	\$ 400.87	\$ 92.67
11	Cafeteria Employee Temporary 6.5 Hours	\$ 17,388.95	\$ 404.39	\$ 93.49	\$ 17,736.73	\$ 412.48	\$ 95.36	\$ 18,669.27	\$ 434.17	\$ 100.37
12	Call-In Cafeteria Employee (Per Hour)			\$ 8.59			\$ 8.76			\$ 8.98

Signed in Lowell this 20th day of March, 2013.

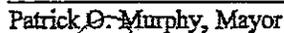
United Teachers of Lowell
Cafeteria Employees

Lowell School Committee

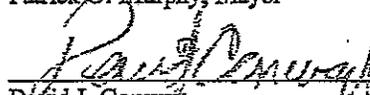




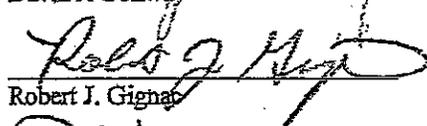




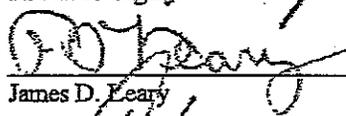
Patrick D. Murphy, Mayor



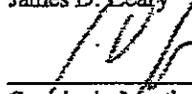
David J. Conway



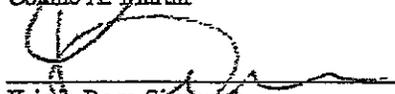
Robert J. Gignat



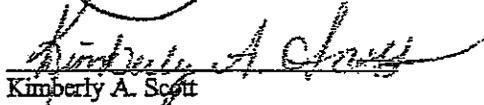
James D. Feary



Connie A. Martin



Kristin Ross-Sitcawich



Kimberly A. Scott

**Appendix A - Wage Schedule
Cafeteria Employees**

Grade	Title	2010-2011	2010-2011	2010-2011
		Annual Salary	Weekly Salary	Per Diem
1	Cook / Manager	\$ 27,209.53	\$ 632.78	\$ 146.29
2	Cook / Manager - LHS	\$ 28,822.80	\$ 670.30	\$ 154.96
3	Driver	\$ 22,877.01	\$ 532.02	\$ 122.99
4	Cafeteria Employee Permanent 1	\$ 20,738.12	\$ 482.28	\$ 111.50
5	Cafeteria Employee Permanent 2	\$ 21,635.86	\$ 503.16	\$ 116.32
6	Cafeteria Employee Temporary 2 Hours	\$ 5,085.66	\$ 118.27	\$ 27.34
7	Cafeteria Employee Temporary 3 Hours	\$ 7,598.73	\$ 176.71	\$ 40.85
8	Cafeteria Employee Temporary 4 Hours	\$ 10,116.37	\$ 235.26	\$ 54.39
	Cafeteria Employee Temporary 4.5 Hours	\$ 11,375.75	\$ 264.55	\$ 61.16
9	Cafeteria Employee Temporary 5 Hours	\$ 12,632.86	\$ 293.79	\$ 67.92
10	Cafeteria Employee Temporary 6 Hours	\$ 15,149.36	\$ 352.31	\$ 81.45
11	Cafeteria Employee Temporary 6.5 Hours	\$ 16,407.60	\$ 381.57	\$ 88.21
12	Call-In Cafeteria Employee (Per Hour)	\$ 8.00		

Lowell Public Schools Health and Wellness Policy

Vision

The Lowell Public School District is committed to providing school environments that promote student health, well-being and achievement through the ongoing development of a comprehensive wellness policy. The district recognizes that schools play a critical role in promoting the health and safety of all learners as well as helping students establish lifelong health behavior patterns. Research shows a link between the health outcomes of young people and their academic success. We believe that in order to have a positive impact on the health outcomes of young people, school personnel, together with students, families and members of the greater Lowell community must work together through a collaborative approach. The district aspires to develop an expanded model of school health and wellness based on the *Whole School, Whole Community, Whole Child* model which expands on the Center for Disease Control and Prevention's Coordinated School Health approach and is combined with the whole child framework and state standards.

WHOLE SCHOOL, WHOLE COMMUNITY, WHOLE CHILD



Approved by the Lowell School Committee on 7-15-15.

Policy Guidelines

The Lowell Public School District takes a comprehensive approach to wellness with consideration to all components in the health and wellness continuum including health education, physical education and activity, nutrition, health services, counseling, social and emotional climate, physical environment, employee wellness, family engagement and community involvement.

The Lowell Public Schools shall maintain a Superintendent appointed Wellness Committee established and maintained at the district level. The committee shall consist of members who are representative and inclusive of the Lowell Public Schools and greater Lowell community. Said committee shall recommend, review and provide oversight of the policy implementation addressing wellness-related issues that affect student health. The committee shall review data and seek ongoing feedback annually from all members of the Lowell Public School community in collaboration with community representatives. All members shall participate in the ongoing assessment and revision of the policy to actively promote the health and wellness of all students and advance their readiness to learn. The Health and Wellness Committee shall create an annual Action Plan as part of the District's Improvement Plan. Said plan shall be communicated so that all students, families and staff are aware of and follow policy guidelines.

District Health and Wellness Committee

The committee shall:

- Follow by-laws that are aligned with Massachusetts Standards for School Wellness Advisory Committees;
- Annually review, and if required, recommend district-wide policies/revisions to promote student wellness;
- Annually set committee goals and objectives as part of an action plan;
- Annually report progress on committee goals, objectives, policies, monitoring and evaluation of Health and Wellness Policy implementation;
- Convene at least quarterly each school year;
- Provide oversight of the implementation of district-level policies related to wellness;
- Annually review district policies related to wellness and if applicable, apply strategies to implement these policies;
- Assist in assessment of the schools' wellness status including the exact timeline and process for completing the selected assessments including the following surveys and audits to assess the district's wellness status:
 - Monthly Quality Assurance Inspections for Food Safety
 - Annual City Inspections
 - School Health Index Profiles from the Center for Disease Control and Prevention
 - District data such as the Youth Risk Behavior Survey and/or Communities that Care Survey
 - Other District Identified Priorities;
- Create and implement a Health and Wellness Action Plan each year including timelines, processes, goals and school-based activities designed to promote student and staff wellness based on the results of the district's annual assessments;

- Include representative membership from:
 - Assistant Superintendent for Student Support Services
 - District Student Support Services Department
 - Curriculum Department
 - Food and Nutrition Department
 - Operations and Maintenance Department
 - School Administration
 - School Committee
 - Teachers (Physical Education and Health Education)
 - Public Health Department School Physician
 - School Nurse and Other School-Based Health Care Professionals
 - Parents
 - Students
 - Community Partners

Monitoring and Evaluation

The Lowell Public Schools Health and Wellness Committee, in collaboration with appropriate district departments, shall provide oversight of schools, including after school programs, to support policy compliance. Specific components of the policy shall be monitored, evaluated and supported by the district departments that currently oversee the various aspects of the plan. The District Health and Wellness Committee will develop an evaluation plan to further measure compliance including providing avenues for feedback from the school community.

The District Wellness Committee on an annual basis shall provide to the Superintendent, School Committee and the public a copy of an annual report that includes progress toward actions steps from the previous year, identification of work still needed to be done as well as goals and objectives for the coming year. Wellness Action Plans and the associated assessment will be made public.

Cultural Proficiency

The District Wellness Committee shall provide guidance to the district administration on the examination of school learning environments and organizational traditions to identify inclusive practices and opportunities that celebrate diverse cultures and identities. This includes the physical environment, the academic environment, classroom curriculum and promotional materials. Cultural proficiency includes guidelines regarding race, ethnicity, gender, sexual orientation, gender identity, disabilities and guidelines that promote family and student engagement.

School Food and Nutrition Promotion and Services

The Lowell Public Schools supports lifelong healthy eating habits for all students, families and staff and is committed to addressing the increasing rates of diet-related health consequences for all members of the school community. The district shall promote healthy lifestyles and appropriate nutritional practices for all students. Components of this approach include:

- Reviewing and assessing the food available in school meals to ensure safety, quality, visual appeal, cultural proficiency and accessibility and ensuring that it is consistent with

recommendations from the Dietary Guidelines for Americans and USDA School Meals Initiative for Healthy Children in nutritional content;

- Identifying opportunities to teach healthy eating habits in health and physical education classes, as well as through cafeteria and other school-wide promotions;
- Identifying opportunities to provide support to all students around appropriate nutritional practices for meals and snacks;
- Identifying opportunities to support school staff and parents around modeling healthy eating habits including appropriate nutritional standards and encouraging non-food alternatives for school fundraisers, student rewards and reinforcement, school parties and classroom celebrations;
- Promoting health and nutrition messaging that encourages the consumption of fruits and vegetables, whole grains, healthy fats, low-fat dairy products and water and other messages consistent with research-based findings that indicate positive impact on health; and
- Establishing policy guidelines for food and beverage sales within school environments that meet or exceed those required by federal, state and local laws and regulations.

Comprehensive Physical Education and Physical Activity

The Lowell Public School District is committed to a district-wide, strategic effort to increase all students' physical activity and fitness. The district strives to incorporate physical education and physical activity in schools, improve the quality of physical education and recess as well as increase the equity of physical activity programs and resources across schools.

Regularly engaging in moderate-to-vigorous exercise contributes to overall physical and mental health. Nurturing an exercise habit amongst children provides the foundation for lifelong fitness. Increased physical activity improves cognitive function, concentration and academic performance. Thus, as a part of a strategic effort to improve academic performance, the district recognizes and promotes the benefits of a Comprehensive Physical Activity Program, where quality physical education is the cornerstone and additional physical activity is integrated throughout the school day and into before and after school programs.

All schools shall provide all students across all grades with opportunities for physical activity and standards-based physical education in accordance with Massachusetts Law MGL Chapter 71, Section 3 which requires physical education and affords schools the authority to determine the hours of instruction for physical education. To that end, all schools shall offer in-school physical activity weekly in grades Pre-K through grade 8. Said activity shall include physical education, movement breaks, recess, lessons involving movement and before and after school activities. In grades Pre-K through grade 8, students shall have daily recess. In grades 9 through 12, students shall receive at least one semester of physical education per grade. Physical education activities shall be inclusive to meet the needs, interests, abilities and cultural diversity of all students, including students of all gender identities, students with disabilities and students with special health care needs.

Extended day programs and out of school time, which includes before and after school programs, shall offer an array of physical activity opportunities to ensure all students are able to participate.

The Lowell Public School's athletic mission is to provide multiple educational athletic opportunities for students including intermural and interscholastic opportunities. We believe that participation in educational athletics provides students with a sense of connectedness to school, supports learning and develops citizenship.

The district is committed to a strong athletics program that offers a variety of programs and is accessible to all students. Athletics participation contributes to student fitness, wellness, character development and a lifelong commitment to a physically active lifestyle. Additionally, by establishing a safe, supportive and engaging school environment, athletic programs encourage school connectedness and create a climate where healthy competition and support fill the school with spirit and a sense of community. Research demonstrates that healthy children are better learners and connected students are more likely to stay in school.

Comprehensive Health Education

The Lowell Public School District shall provide Pre-K through grade 12 Health Education that is age and developmentally appropriate, culturally inclusive and implemented in safe and supportive learning environments that value all students. Lowell Public Schools shall take a skills-based approach to teach health education that addresses content aligned with state standards including drug use and abuse, healthy eating/nutrition, mental and emotional health, personal health and wellness, physical activity, safety and injury prevention, violence prevention, and comprehensive sexual health education that is LGBTQ inclusive. It shall promote healthy lifestyle habits, healthy relationships and health literacy for all students.

Healthy Physical School Environment

The Lowell Public Schools is committed to providing high-performing and safe school buildings. The physical environment standards include grounds that are clean and in good repair, buildings with adequate ventilation systems and the efficient use of resources that positively impact the health and wellness of all students.

The Lowell Public Schools in collaboration with the City of Lowell shall ensure that all schools and departments comply with existing City of Lowell ordinances and Lowell Public School policies related to promoting and managing healthy school environments.

The District's Maintenance and Operations Department shall work with the following divisions in the City's Department of Public Works: Streets, Water, and Lands and Buildings as well as Inspectional Services relative to annual inspections. Additionally, the school department shall work in collaboration with the City of Lowell Fire and Health Departments for safety and health related inspections and guidance.

In order to further enhance school environments, the district complies with Green Cleaners, Integrated Pest Management, Recycling, Infection Prevention and Control, Tobacco Free Environmental Policy and Laboratories and Chemical Inventories (Right to Know Law). A regular schedule of inspections for alarms, fire extinguishers and elevators shall be established and updated annually.

Schools shall regularly assess the quality and quantity of Lowell Public School facilities for access to physical activity and physical education, including school yards. All maintenance needs for said facilities are to be reported to the Lowell Public School Maintenance and Operations Department.

Safe and Supportive Schools/Social and Emotional Climate

The Lowell Public Schools shall create a safe and supportive school environment for all students that is culturally proficient, engaging and inclusive. District and school-based support staff including guidance counselors and social workers shall work with school teams to provide tiered supports for students, families and staff including skill-based education to promote social and emotional learning, healthy relationships and access to support services.

The Lowell Public Schools shall provide supports to help all students' value healthy relationships and environments, possess the necessary knowledge and skills to use safe health practices and access resources and services to support their own health. Prevention and intervention-based work shall address and integrate social, emotional, behavioral and physical health, suicide prevention, safe inclusive climates for all students, violence prevention, sexual harassment and assault prevention, bullying prevention, school safety, substance use prevention and pregnant/parenting students education and supports. These efforts will afford all students equal access and create a safe and supportive learning environment that optimizes academic outcomes for all students. The district shall put in place systems to ensure that all students have access to resources and services that support health in a safe and supportive environment.

Schools shall implement evidence-based programs and/or curricula to equip all students with the skills, supports and services needed to address the multitude of challenges they face in our schools and community. Schools shall provide wrap-around systems of support including community linkages to promote positive behavioral health and reduce barriers to learning for optimal academic success for all students, based on tiered interventions and data to determine effectiveness. In addition, schools shall follow the code of conduct and related policies relative to safe and supportive learning environments. Schools shall also promote healthy relationships and follow policies related to the prevention of bullying, sexual harassment, discrimination and assault.

Health Services

School-based health services are provided by nurses through the City of Lowell Health Department. School-based health care removes the health obstacles to learning by ensuring access and/or referral to primary health care services, managing chronic disease conditions during school hours, providing emergency care for illness or injury, identifying communicable diseases and enacting practices and systems to ensure that all students have access to key resources and services that are developmentally appropriate and support sexual and reproductive health in a safe and supportive environment. Lowell High School shall provide access to condoms for students through the Lowell Community Health Center School-Based Clinic including appropriate health education and counseling services. Parents and legal guardians shall have an opt-out option for their child receiving condoms via completion of the exemption form found in the Lowell High School Student Handbook and notification of the school of the exemption as indicated on the form.

The district offers the following mandated screening programs and parents/guardians are notified of any problems that necessitate a medical follow up:

- **Vision:** The year of school entry, K-5, grade 7 and 9.
- **Hearing:** The year of school entry, K-3, grade 7 and 9.
- **Postural Screening:** The State of Massachusetts mandates that all students in grades 5 through 9 be screened for scoliosis.
- **Heights and Weights:** Grades 1, 4, 7 and 10 to calculate BMI. Information is kept confidential and the school nurse sends a letter to notify the parent of the result.

Immunization/Lab Test Requirements: School Immunization Law, Chapter 76, Section 15 of the General Laws of the State of Massachusetts requires that all immunizations must be up to date for children to attend school according to the Massachusetts Department of Public Health regulations. Massachusetts General Law allows for the school district to exclude any child from school whose immunizations are not up to date. Entry and documentation requirements are listed in the Parent and Student Handbooks as well as on the Lowell Public School website.

Employee Wellness

The Lowell Public School District cares about the well-being of staff members and understands the influence that staff actions have on the health behaviors of all students. All staff shall promote a school environment supportive of healthy behaviors. Adults shall model healthy behaviors, especially on school property and at school-sponsored meetings and events. The District Wellness Committee shall work with schools to encourage support of staff wellness initiatives.

Family Engagement

The Lowell Public School District values family partnerships and encourages parents to actively participate in all aspects of their child's learning. All schools shall strive to:

- Invite families to participate in decision making and goal setting for their child;
- Engage families in two-way communication;
- Engage families in ways that are truly reciprocal;
- Provide learning activities for the home, school and in the community;
- Invite families to participate in program-level decisions and wider advocacy efforts; and
- Implement a system to support family engagement.

Community Involvement

The Lowell Public School District values and promotes community partnerships to enhance the overall health and wellness opportunities provided for students, families and staff. To that end, the Health and Wellness Committee shall continue to grow community participation to expand both the committee's membership as well as the programs and services afforded all students, families and staff in the Lowell Public Schools.

Job Descriptions

Cafeteria Worker

Requirements

186 Day Position

Duties

Performs a variety of standardized tasks in handling, preparing and serving food in hospitals or schools; prepares vegetables and meats for the cook; slices, butters and prepares rolls and breads; slices, sections and serves desserts. Prepares and serves salads, sandwiches (hot or cold), beverages (including coffee and tea) and other basic portion of a meal, operates and cleans electric kitchen equipment; serves food at the serving table and keeps serving counters and steam tables supplied with food and assists in cleaning the kitchen and serving area as well as the serving utensils, pots and pans. Most of your time will be spent preparing and serving food. Heavy lifting is required to retrieve the meat, vegetable and milk part of the meal from where it is stored. May be asked by the manager to perform other basic tasks.

Dress Code:

Nurse's type shoes or leather support sneakers; color to be white. Cuolotte, nurses' uniform, white cotton or polyester pants, smock top and/or cobbler apron in the color or print of your choice is required. A hair cover restraint is required by law.

Cook Manager

Requirements

186 Day Position

Duties

Reporting to Principal and the Director of Food Services, the individual must have a minimum of 3 years successful experience as a Food Service Worker in a cafeteria school. The goal of the job is to ensure the smooth and efficient operation of the school lunch program and to ensure compliance with the state and federal regulations governing the National School Lunch and Breakfast Program, Commodity Distribution Program and After School Snack Program as well as adhering to state and local health code regulations.

Dress Code:

Nurse's type shoes or leather support sneakers; color to be white. Cuolotte, nurses' uniform, white cotton or polyester pants, smock top and/or cobbler apron in the color or print of your choice is required. A hair cover restraint is required by law.



Massachusetts Department of Elementary and Secondary Education

75 Pleasant St. Malden, MA 02148

Telephone: (781) 338-3000

TTY: N.E.T. Relay 1-800-439-2370

MEMORANDUM

To: Superintendents of Public Schools, Administrators of Private Schools,
Residential Child Care Institutions and School Nutrition Directors

From: Kathleen C. Millett, Executive Director
Office for Nutrition, Health and Safety Programs

Date: July 28, 2014

Subject: National School Nutrition Programs Reimbursement Rates for Fiscal Year 2015

The U.S. Department of Agriculture has announced the reimbursement rates for School Food Service Programs effective July 1, 2014 to June 30, 2015. Federal reimbursement for free and reduced price lunches has increased. The state share is based on a state matching funds formula established at the federal level. The USDA Foods assistance level is at \$0.2475 per lunch served for 2013-2014.

Reimbursement Rates				Additional Six Cents Reimbursement Rate	
<i>National School Lunch</i>	<i>State Share</i>	<i>Federal Share</i>	<i>Total</i>	<i>Federal Share</i>	<i>Total</i>
Paid Lunch	\$.0575+	\$.28	\$ 0.3375	\$.06	\$ 0.3975
Reduced Price Lunch	\$.0575+	\$.28 + 2.30	\$ 2.6375	\$.06	\$ 2.6975
Free Lunch	\$.0575+	\$.28 + 2.70	\$ 3.0375	\$.06	\$ 3.0975

Severe Need Lunch - School systems in which 60% or more of the lunches served in 2012-2013 were free or reduced price will receive an additional 2 cents per lunch for all reimbursable lunches. The maximum charge for a reduced price lunch is 40 cents.

Six Cent Certification - School Food Authorities that meet the new requirements outlined in the final rule for Nutrition Standards in the National School Lunch Program and approved will receive an additional six cents for each reimbursable lunch.

School Breakfast	Federal Non- Severe Reimbursement	Federal Severe Need Reimbursement
Paid Breakfast	\$ 0.28	\$ 0.28
Reduced Price Breakfast	\$ 1.32	\$ 1.63
Free Breakfast	\$ 1.62	\$ 1.93

School Breakfast Program - The maximum charge for a reduced price breakfast is 30 cents. A "severe need breakfast school" is one in which 40% of lunches served in 2012-2013 were free or reduced price lunch meals. As a result of the reauthorization of Child Nutrition Programs (Public Law 108-265), severe need breakfast schools do not need to submit cost documentation to receive the federal severe need breakfast reimbursement. Schools required to offer breakfast under state law will be eligible for up to \$0.0975 for breakfast costs that exceed Federal Severe Need Reimbursement. These state-mandated schools must provide documentation of costs to receive this additional state reimbursement.

Special Milk reimbursement is \$0.23 per half pint. Special milk recipients may not participate in other child nutrition programs. Pricing programs with the free milk option receive the average cost per pint for eligible students.

After School Snack Reimbursement (All "At Risk" snacks are reimbursed at the Free Rate of \$0.82). Maximum charge for a reduced price snack is 15 cents.

Paid Snack	\$ 0.07
Reduced Price Snack	\$ 0.41
Free Snack	\$ 0.82

Meal Pricing Guidelines - In general, the pricing of paid student meals should not exceed the actual cost of preparing the meals less the federal and state reimbursement rounded off to the next highest multiple of 5 cents. Adult meal charges must be priced to at least cover the actual cost of preparing and serving the meal. In addition, adults must be charged the state meals tax.

Equity in Meal Pricing - An annual review of paid meal prices must be conducted and reported to be in compliance with the equity in meal pricing provision of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296).



Massachusetts Department of Elementary and Secondary Education

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MEMORANDUM

To: Superintendents of Public Schools, Administrators of Private Schools,
Residential Child Care Institutions and School Nutrition Directors

From: Robert M. Leshin, Acting Director
Office for Nutrition, Health and Safety Programs

Date: August 20, 2015

Subject: National School Nutrition Programs Reimbursement Rates for Fiscal Year 2016

The U.S. Department of Agriculture has announced the reimbursement rates for School Food Service Programs **effective July 1, 2015 to June 30, 2016**. Federal reimbursement for free and reduced price lunches has increased. The state share is based on a state matching funds formula established at the federal level. **The USDA Foods assistance level is at \$0.2375 per lunch served for 2014-2015.**

Reimbursement Rates				Additional Six Cents Reimbursement Rate	
<i>National School Lunch</i>	<i>State Share</i>	<i>Federal Share</i>	<i>Total</i>	<i>Federal Share</i>	<i>Total</i>
Paid Lunch	\$.0600+	\$.29	\$ 0.3500	\$.06	\$ 0.4100 ↓
Reduced Price Lunch	\$.0600+	\$ 2.67	\$ 2.7300	\$.06	\$ 2.7900
Free Lunch	\$.0600+	\$ 3.07	\$ 3.1300	\$.06	\$ 3.1900 ↓

Federal Severe Need Lunch Rate - School systems in which 60% or more of the lunches served in 2013-2014 were free or reduced price will receive an additional 2 cents per lunch for all reimbursable lunches. The maximum charge for a reduced price lunch is 40 cents.

Six Cent Menu Certification Rate - School Food Authorities that meet the requirements outlined in the final rule for Nutrition Standards in the National School Lunch Program and approved will receive an additional six cents for each reimbursable lunch.

School Breakfast	Federal Non- Severe Reimbursement	Federal Severe Need Reimbursement
Paid Breakfast	\$ 0.29	\$ 0.29 ↓
Reduced Price Breakfast	\$ 1.36	\$ 1.69
Free Breakfast	\$ 1.66	\$ 1.99 ↓

School Breakfast Program - The maximum charge for a reduced price breakfast is 30 cents. A "severe need breakfast school" is one in which 40% of lunches served in 2013-2014 were free or reduced price lunch meals. As a result of the reauthorization of Child Nutrition Programs (Public Law 108-265), severe need breakfast schools do not need to submit cost documentation to receive the federal severe need breakfast reimbursement. Schools required to offer breakfast under state law will be eligible for up to \$0.10 for breakfast costs that exceed Federal Severe Need Reimbursement. These state-mandated schools must provide documentation of costs to receive this additional state reimbursement.

Special Milk reimbursement is \$0.20 per half pint. Special milk recipients may not participate in other child nutrition programs. Pricing programs with the free milk option receive the average cost per pint for eligible students.

After School Snack Reimbursement (All "At Risk" snacks are reimbursed at the Free Rate of \$0.84). Maximum charge for a reduced price snack is 15 cents.

Paid Snack	\$ 0.07
Reduced Price Snack	\$ 0.42
Free Snack	\$ 0.84

Meal Pricing Guidelines - In general, the pricing of paid student meals should not exceed the actual cost of preparing the meals less the federal and state reimbursement rounded off to the next highest multiple of 5 cents. Adult meal charges must be priced to at least cover the actual cost of preparing and serving the meal. In addition, **adults must be charged the state meals tax.**

Equity in Meal Pricing - An annual review of paid meal prices **must be conducted and reported** to be in compliance with the equity in meal pricing provision of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296).

School Name	Address	City	State
Bailey International School	175 Campbell Drive	Lowell	MA
Bartlett Community Partnership	79 Wannalancit Street	Lowell	MA
Butler School	1140 Gorham Street	Lowell	MA
Cardinal O'Connell School	21 Carter Street	Lowell	MA
Daley School	150 Fleming Street	Lowell	MA
Greenhalge School	149 Ennell Street	Lowell	MA
Laura Lee Therapeutic Day	235 Powell Street	Lowell	MA
Leblanc Therapeutic Day	58 Sycamore Street	Lowell	MA
Lincoln School	300 Chelmsford Street	Lowell	MA
Lowell High School	50 Fr. Morissette Blvd.	Lowell	MA
Lowell High School Career Academy	125 Smith Street	Lowell	MA
McAuliffe School	570 Beacon Street	Lowell	MA
McAvinnue School	131 Mammoth Road	Lowell	MA
Moody School	158 Rogers Street	Lowell	MA
Morey School	130 Pine Street	Lowell	MA
Murkland School	350 Adams Street	Lowell	MA
Pawtucketville Memorial	425 West Meadow Road	Lowell	MA
Pyne/Arts School	145 Boylston Street	Lowell	MA
Reilly School	115 Douglas Road	Lowell	MA
Riverside School	73 Woburn Street	Lowell	MA
Robinson School	110 June Street	Lowell	MA
Shaughnessy School	1158 Gorham Street	Lowell	MA
STEM Academy	43 Highland Street	Lowell	MA
Stoklosa School	560 Broadway Street	Lowell	MA
Sullivan School	150 Draper Street	Lowell	MA
Wang School	365 West Meadow Road	Lowell	MA
Washington School	795 Wilder Street	Lowell	MA

SITE_NAME	ADDR_LINE_1	CITY	STATE	PHONE
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	40 Central ST	Lowell	MA	978-856-3925
BAILEY, DR. GERTRUDE SCHOOL	175 CAMPBELL DR.	LOWELL	MA	(978) 937-28
✓ BARTLETT COMMUNITY PARTNERSHIP	79 WANNALANCIT ST.	LOWELL	MA	(978)937-892
✓ BUTLER SCHOOL	1140 GORHAM ST.	LOWELL	MA	978-937-2814
✓ CARDINAL O'CONNELL SCHOOL	21 Carter Street	Lowell	MA	978-446-7000
✓ DALEY	150 FLEMING ST.	LOWELL	MA	978-937-8985
✓ GREENHALGE	149 ENNELL STREET	LOWELL	MA	(978) 937-2886
✓ LAURA LEE ALTERNATIVE	235 POWELL STREET	LOWELL	MA	978-937-7655
✓ LEBLANC ALTERNATIVE SCHOOL	58 Sycamore Street	Lowell	MA	978-970-5467
✓ LINCOLN, ABRAHAM SCHOOL	300 CHELMSFORD ST.	LOWELL	MA	(978)937-285
✓ LOWELL HIGH SCHOOL	50 FR MORISSETTE BLVD	LOWELL	MA	978-937-8955
✓ MCAULIFFE, S. CHRISTA SCHOOL	570 BEACON STREET	LOWELL	MA	978-937-2841
✓ MCAVINNUE, JOSEPH A. SCHOOL	131 MAMMOTH RD.	LOWELL	MA	978-937-2879
✓ MOLLOY ALTERNATIVE SCHOOL	125 Smith Street	Lowell	MA	978-970-3318
✓ MOODY ELEMENTARY SCHOOL	158 ROGERS STREET	LOWELL	MA	978-937-7673
✓ MOREY	114 PINE STREET	LOWELL	MA	978-937-7662
✓ MURKLAND, CHARLOTTE M. SCHOOL	350 ADAMS ST.	LOWELL	MA	978-937-2832
✓ PAWTUCKET MEMORIAL	425 WEST MEADOW ROAD	LOWELL	MA	978-441-3715
✓ PYNE, JOSEPH	145 BOYLSTON STREET	LOWELL	MA	978-970-5484
✓ REILLY	115 DOUGLAS ROAD	LOWELL	MA	978-441-3716
✓ RIVERSIDE ALTERNATIVE SCHOOL	73 Woburn Street	Lowell	MA	978-453-1115
✓ ROBINSON	110 JUNE STREET	LOWELL	MA	978-937-8974
✓ ROGERS	43 HIGHLAND STREET	LOWELL	MA	(978) 937-76
✓ SHAUGHNESSY	1158 GORHAM STREET	LOWELL	MA	978-441-3734
✓ STOKLOSA, KATHERYN P. SCHOOL	560 BROADWAY STREET	LOWELL	MA	978-275-6335
✓ SULLIVAN, JAMES SCHOOL	150 DRAPER ST.	LOWELL	MA	978-937-2822
✓ WANG, DR. AN SCHOOL	365 WEST MEADOW RD.	LOWELL	MA	978-937-2820
WASHINGTON	795 WILDER STREET	LOWELL	MA	978-937-7635

Claim Month and Year: August 2013

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	37	72	24
BAILEY, DR. GERTRUDE SCHOOL	515	683	523
BARTLETT COMMUNITY PARTNERSHIP	558	1,179	1,118
BUTLER SCHOOL	572	1,202	259
CARDINAL O'CONNELL SCHOOL	20	45	36
DALEY	695	1,483	261
GREENHALGE	534	711	780
LAURA LEE ALTERNATIVE	21	44	44
LEBLANC ALTERNATIVE SCHOOL	40	77	57
LINCOLN, ABRAHAM SCHOOL	536	1,026	1,092
LOWELL HIGH SCHOOL	3,079	5,265	882
MCAULIFFE, S. CHRISTA SCHOOL	517	678	667
MCAVINNUE, JOSEPH A. SCHOOL	554	732	1,106
MOLLOY ALTERNATIVE SCHOOL	93	195	53
MOODY ELEMENTARY SCHOOL	273	438	342
MOREY	583	982	956
MURKLAND, CHARLOTTE M. SCHOOL	534	1,017	772
PAWTUCKET MEMORIAL	532	613	492
PYNE, JOSEPH	517	765	386
REILLY	596	753	568
RIVERSIDE ALTERNATIVE SCHOOL	48	57	57
ROBINSON	680	1,573	606
ROGERS	109	174	201
SHAUGHNESSY	515	797	740
STOKLOSA, KATHERYN P. SCHOOL	707	1,661	270
SULLIVAN, JAMES SCHOOL	682	1,306	416
WANG, DR. AN SCHOOL	686	1,407	227
WASHINGTON	277	253	211

Claim Month and Year: September 2013

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	29	480	160
BAILEY, DR. GERTRUDE SCHOOL	501	6,471	3,979
BARTLETT COMMUNITY PARTNERSHIP	545	9,332	9,172
BUTLER SCHOOL	591	8,248	3,455
CARDINAL O'CONNELL SCHOOL	20	314	318
DALEY	680	10,115	3,543
GREENHALGE	521	7,262	8,349
LAURA LEE ALTERNATIVE	20	307	311
LEBLANC ALTERNATIVE SCHOOL	44	548	481
LINCOLN, ABRAHAM SCHOOL	523	8,399	9,209
LOWELL HIGH SCHOOL	2,966	37,483	12,247
MCAULIFFE, S. CHRISTA SCHOOL	506	6,165	6,798
MCAVINNUE, JOSEPH A. SCHOOL	538	7,001	10,178
MOLLOY ALTERNATIVE SCHOOL	79	975	445
MOODY ELEMENTARY SCHOOL	263	3,879	2,854
MOREY	551	8,610	9,185
MURKLAND, CHARLOTTE M. SCHOOL	528	8,925	6,562
PAWTUCKET MEMORIAL	519	5,623	4,639
PYNE, JOSEPH	514	5,879	4,229
REILLY	599	6,872	6,598
RIVERSIDE ALTERNATIVE SCHOOL	23	398	393
ROBINSON	652	10,884	4,790
ROGERS	120	1,213	1,621
SHAUGHNESSY	510	7,356	6,871
STOKLOSA, KATHERYN P. SCHOOL	671	11,529	4,213
SULLIVAN, JAMES SCHOOL	669	9,266	4,308
WANG, DR. AN SCHOOL	688	9,524	3,480
WASHINGTON	268	2,185	1,865

Claim Month and Year: October 2013

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	32	528	168
BAILEY, DR. GERTRUDE SCHOOL	508	7,653	4,611
BARTLETT COMMUNITY PARTNERSHIP	541	10,277	11,312
BUTLER SCHOOL	586	9,395	4,014
CARDINAL O'CONNELL SCHOOL	21	356	367
DALEY	680	11,030	4,337
GREENHALGE	526	8,223	9,259
LAURA LEE ALTERNATIVE	17	302	316
LEBLANC ALTERNATIVE SCHOOL	40	614	563
LINCOLN, ABRAHAM SCHOOL	519	8,952	10,126
LOWELL HIGH SCHOOL	2,943	41,372	16,562
MCAULIFFE, S. CHRISTA SCHOOL	509	6,951	7,840
MCAVINNUE, JOSEPH A. SCHOOL	534	7,836	11,033
MOLLOY ALTERNATIVE SCHOOL	71	1,098	466
MOODY ELEMENTARY SCHOOL	267	4,339	3,336
MOREY	545	9,396	9,791
MURKLAND, CHARLOTTE M. SCHOOL	523	9,788	7,110
PAWTUCKET MEMORIAL	522	6,494	5,176
PYNE, JOSEPH	516	6,750	4,962
REILLY	590	7,788	7,441
RIVERSIDE ALTERNATIVE SCHOOL	31	539	521
ROBINSON	662	12,373	5,762
ROGERS	125	1,461	1,949
SHAUGHNESSY	504	8,179	7,558
STOKLOSA, KATHERYN P. SCHOOL	669	12,439	5,328
SULLIVAN, JAMES SCHOOL	665	10,330	4,843
WANG, DR. AN SCHOOL	681	10,981	4,756
WASHINGTON	265	2,654	2,714

Claim Month and Year: November 2013

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	30	360	128
BAILEY, DR. GERTRUDE SCHOOL	508	5,486	3,294
BARTLETT COMMUNITY PARTNERSHIP	541	7,470	8,629
BUTLER SCHOOL	584	6,615	2,855
CARDINAL O'CONNELL SCHOOL	33	363	423
DALEY	676	7,855	3,225
GREENHALGE	530	6,027	7,272
LAURA LEE ALTERNATIVE	17	238	268
LEBLANC ALTERNATIVE SCHOOL	45	394	394
LINCOLN, ABRAHAM SCHOOL	518	6,454	7,821
LOWELL HIGH SCHOOL	2,915	29,699	12,511
MCAULIFFE, S. CHRISTA SCHOOL	510	5,142	5,965
MCAVINNUE, JOSEPH A. SCHOOL	530	5,725	8,244
MOLLOY ALTERNATIVE SCHOOL	77	936	490
MOODY ELEMENTARY SCHOOL	265	3,206	2,441
MOREY	542	6,788	7,451
MURKLAND, CHARLOTTE M. SCHOOL	512	6,935	5,347
PAWTUCKET MEMORIAL	520	4,847	3,834
PYNE, JOSEPH	519	4,882	3,530
REILLY	587	5,744	5,536
RIVERSIDE ALTERNATIVE SCHOOL	30	397	412
ROBINSON	662	8,970	4,190
ROGERS	153	1,289	1,736
SHAUGHNESSY	504	6,055	5,600
STOKLOSA, KATHERYN P. SCHOOL	665	9,017	3,852
SULLIVAN, JAMES SCHOOL	658	7,479	3,438
WANG, DR. AN SCHOOL	681	8,038	3,655
WASHINGTON	262	1,978	2,016

Claim Month and Year: December 2013

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	30	360	120
BAILEY, DR. GERTRUDE SCHOOL	507	5,015	2,781
BARTLETT COMMUNITY PARTNERSHIP	543	6,835	7,513
BUTLER SCHOOL	579	5,821	2,217
CARDINAL O'CONNELL SCHOOL	32	352	386
DALEY	675	7,276	2,598
GREENHALGE	525	5,616	6,564
LAURA LEE ALTERNATIVE	18	227	241
LEBLANC ALTERNATIVE SCHOOL	40	391	373
LINCOLN, ABRAHAM SCHOOL	520	5,894	6,680
LOWELL HIGH SCHOOL	2,898	27,022	10,609
MCAULIFFE, S. CHRISTA SCHOOL	506	4,799	5,267
MCAVINNUE, JOSEPH A. SCHOOL	528	5,152	7,192
MOLLOY ALTERNATIVE SCHOOL	66	725	371
MOODY ELEMENTARY SCHOOL	267	2,966	2,036
MOREY	541	6,299	6,317
MURKLAND, CHARLOTTE M. SCHOOL	515	6,343	4,464
PAWTUCKET MEMORIAL	521	4,471	2,931
PYNE, JOSEPH	519	4,556	2,793
REILLY	586	5,220	5,025
RIVERSIDE ALTERNATIVE SCHOOL	33	381	360
ROBINSON	654	8,144	3,249
ROGERS	177	1,632	1,781
SHAUGHNESSY	505	5,645	4,452
STOKLOSA, KATHERYN P. SCHOOL	672	8,192	3,182
SULLIVAN, JAMES SCHOOL	654	6,653	2,689
WANG, DR. AN SCHOOL	685	7,253	3,129
WASHINGTON	262	1,942	1,791

Claim Month and Year: January 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	31	456	152
BAILEY, DR. GERTRUDE SCHOOL	507	6,440	3,565
BARTLETT COMMUNITY PARTNERSHIP	539	8,900	9,567
BUTLER SCHOOL	574	7,353	2,519
CARDINAL O'CONNELL SCHOOL	32	421	446
DALEY	672	8,787	3,473
GREENHALGE	516	6,932	8,080
LAURA LEE ALTERNATIVE	20	298	319
LEBLANC ALTERNATIVE SCHOOL	40	463	426
LINCOLN, ABRAHAM SCHOOL	518	7,725	8,584
LOWELL HIGH SCHOOL	2,894	34,405	13,160
MCAULIFFE, S. CHRISTA SCHOOL	511	5,979	6,552
MCAVINNUE, JOSEPH A. SCHOOL	529	6,492	9,210
MOLLOY ALTERNATIVE SCHOOL	67	910	374
MOODY ELEMENTARY SCHOOL	262	3,786	2,425
MOREY	550	7,975	8,130
MURKLAND, CHARLOTTE M. SCHOOL	512	8,022	5,600
PAWTUCKET MEMORIAL	520	5,498	3,983
PYNE, JOSEPH	521	5,769	3,552
REILLY	588	6,706	5,832
RIVERSIDE ALTERNATIVE SCHOOL	37	580	549
ROBINSON	663	10,392	4,167
ROGERS	205	2,391	2,613
SHAUGHNESSY	505	6,992	6,611
STOKLOSA, KATHERYN P. SCHOOL	673	10,442	3,869
SULLIVAN, JAMES SCHOOL	645	8,235	3,204
WANG, DR. AN SCHOOL	684	9,410	4,029
WASHINGTON	264	2,561	2,293

Claim Month and Year: February 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	28	312	104
BAILEY, DR. GERTRUDE SCHOOL	507	4,458	2,439
BARTLETT COMMUNITY PARTNERSHIP	540	5,972	6,459
BUTLER SCHOOL	566	5,027	1,763
CARDINAL O'CONNELL SCHOOL	36	357	388
DALEY	673	6,237	2,297
GREENHALGE	514	4,716	4,991
LAURA LEE ALTERNATIVE	22	210	229
LEBLANC ALTERNATIVE SCHOOL	46	359	345
LINCOLN, ABRAHAM SCHOOL	515	5,154	5,770
LOWELL HIGH SCHOOL	2,888	22,905	8,863
MCAULIFFE, S. CHRISTA SCHOOL	511	4,236	4,537
MCAVINNUE, JOSEPH A. SCHOOL	531	4,414	6,267
MOLLOY ALTERNATIVE SCHOOL	64	600	245
MOODY ELEMENTARY SCHOOL	264	2,596	1,564
MOREY	540	5,499	5,542
MURKLAND, CHARLOTTE M. SCHOOL	512	5,602	3,736
PAWTUCKET MEMORIAL	518	3,857	2,899
PYNE, JOSEPH	520	3,823	2,239
REILLY	585	4,644	4,064
RIVERSIDE ALTERNATIVE SCHOOL	39	412	382
ROBINSON	670	7,072	2,985
ROGERS	217	1,745	2,116
SHAUGHNESSY	501	4,853	4,640
STOKLOSA, KATHERYN P. SCHOOL	672	7,108	2,657
SULLIVAN, JAMES SCHOOL	641	5,700	2,120
WANG, DR. AN SCHOOL	686	6,340	2,908
WASHINGTON	265	1,841	1,605

Claim Month and Year: March 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	30	498	157
BAILEY, DR. GERTRUDE SCHOOL	505	6,954	4,259
BARTLETT COMMUNITY PARTNERSHIP	540	9,778	10,658
BUTLER SCHOOL	567	8,042	3,666
CARDINAL O'CONNELL SCHOOL	38	594	636
DALEY	672	9,840	4,229
GREENHALGE	516	7,622	8,735
LAURA LEE ALTERNATIVE	21	353	384
LEBLANC ALTERNATIVE SCHOOL	43	567	542
LINCOLN, ABRAHAM SCHOOL	521	8,518	9,443
LOWELL HIGH SCHOOL	2,861	37,386	15,727
MCAULIFFE, S. CHRISTA SCHOOL	510	6,744	7,432
MCAVINNUE, JOSEPH A. SCHOOL	532	7,040	10,402
MOLLOY ALTERNATIVE SCHOOL	64	900	390
MOODY ELEMENTARY SCHOOL	267	4,172	2,590
MOREY	538	8,729	8,953
MURKLAND, CHARLOTTE M. SCHOOL	517	8,987	6,224
PAWTUCKET MEMORIAL	518	6,119	4,846
PYNE, JOSEPH	520	6,173	3,724
REILLY	587	7,525	6,761
RIVERSIDE ALTERNATIVE SCHOOL	38	688	645
ROBINSON	675	11,431	6,034
ROGERS	225	2,852	3,544
SHAUGHNESSY	499	7,689	7,160
STOKLOSA, KATHERYN P. SCHOOL	672	11,490	5,286
SULLIVAN, JAMES SCHOOL	642	8,979	3,760
WANG, DR. AN SCHOOL	684	10,466	4,994
WASHINGTON	267	2,824	2,559

Claim Month and Year: April 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	32	370	128
BAILEY, DR. GERTRUDE SCHOOL	503	5,341	3,320
BARTLETT COMMUNITY PARTNERSHIP	539	7,232	8,138
BUTLER SCHOOL	568	6,267	2,309
CARDINAL O'CONNELL SCHOOL	40	448	452
DALEY	667	7,630	5,236
GREENHALGE	520	5,947	6,192
LAURA LEE ALTERNATIVE	23	302	312
LEBLANC ALTERNATIVE SCHOOL	45	467	426
LINCOLN, ABRAHAM SCHOOL	519	6,549	7,382
LOWELL HIGH SCHOOL	2,867	28,831	12,798
MCAULIFFE, S. CHRISTA SCHOOL	511	5,350	5,707
MCAVINNUE, JOSEPH A. SCHOOL	534	5,426	8,022
MOLLOY ALTERNATIVE SCHOOL	59	649	324
MOODY ELEMENTARY SCHOOL	269	3,234	2,014
MOREY	539	6,737	6,878
MURKLAND, CHARLOTTE M. SCHOOL	524	6,945	5,046
PAWTUCKET MEMORIAL	517	4,797	3,736
PYNE, JOSEPH	521	4,816	2,906
REILLY	589	5,759	5,341
RIVERSIDE ALTERNATIVE SCHOOL	40	565	533
ROBINSON	677	8,966	4,184
ROGERS	226	2,209	2,684
SHAUGHNESSY	495	5,812	5,499
STOKLOSA, KATHERYN P. SCHOOL	671	8,726	3,380
SULLIVAN, JAMES SCHOOL	647	7,098	3,099
WANG, DR. AN SCHOOL	681	7,522	3,539
WASHINGTON	266	2,115	1,962

Claim Month and Year: May 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	33	481	160
BAILEY, DR. GERTRUDE SCHOOL	505	7,240	4,429
BARTLETT COMMUNITY PARTNERSHIP	545	9,443	10,859
BUTLER SCHOOL	569	8,359	3,998
CARDINAL O'CONNELL SCHOOL	42	705	709
DALEY	664	9,945	7,115
GREENHALGE	523	8,092	8,490
LAURA LEE ALTERNATIVE	25	400	403
LEBLANC ALTERNATIVE SCHOOL	44	573	528
LINCOLN, ABRAHAM SCHOOL	521	8,585	9,756
LOWELL HIGH SCHOOL	2,889	35,863	16,929
MCAULIFFE, S. CHRISTA SCHOOL	517	7,157	7,652
MCAVINNUE, JOSEPH A. SCHOOL	531	7,417	10,582
MOLLOY ALTERNATIVE SCHOOL	59	843	417
MOODY ELEMENTARY SCHOOL	272	4,379	2,696
MOREY	542	9,043	9,278
MURKLAND, CHARLOTTE M. SCHOOL	526	9,249	6,762
PAWTUCKET MEMORIAL	517	6,494	4,982
PYNE, JOSEPH	525	6,537	3,939
REILLY	590	7,552	7,138
RIVERSIDE ALTERNATIVE SCHOOL	40	702	659
ROBINSON	672	11,663	6,270
ROGERS	226	3,117	3,559
SHAUGHNESSY	491	7,482	7,410
STOKLOSA, KATHERYN P. SCHOOL	674	11,698	5,774
SULLIVAN, JAMES SCHOOL	650	9,355	4,032
WANG, DR. AN SCHOOL	679	10,486	4,639
WASHINGTON	268	2,930	2,541

Claim Month and Year: June 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM	33	312	104
BAILEY, DR. GERTRUDE SCHOOL	507	4,326	2,660
BARTLETT COMMUNITY PARTNERSHIP	550	5,569	6,643
BUTLER SCHOOL	568	4,857	1,742
CARDINAL O'CONNELL SCHOOL	40	379	380
DALEY	664	5,838	4,121
GREENHALGE	526	4,771	5,316
LAURA LEE ALTERNATIVE	22	238	239
LEBLANC ALTERNATIVE SCHOOL	43	343	308
LINCOLN, ABRAHAM SCHOOL	523	5,219	5,904
LOWELL HIGH SCHOOL	2,888	13,741	8,291
MCAULIFFE, S. CHRISTA SCHOOL	516	4,546	4,656
MCAVINNUE, JOSEPH A. SCHOOL	531	4,564	6,566
MOLLOY ALTERNATIVE SCHOOL	59	311	220
MOODY ELEMENTARY SCHOOL	275	2,927	1,711
MOREY	541	5,509	5,674
MURKLAND, CHARLOTTE M. SCHOOL	526	5,685	3,971
PAWTUCKET MEMORIAL	517	3,831	2,772
PYNE, JOSEPH	527	3,538	2,199
REILLY	591	4,725	4,411
RIVERSIDE ALTERNATIVE SCHOOL	40	377	348
ROBINSON	671	6,793	2,973
ROGERS	225	1,787	2,117
SHAUGHNESSY	490	4,695	4,593
STOKLOSA, KATHERYN P. SCHOOL	674	6,898	2,480
SULLIVAN, JAMES SCHOOL	652	5,278	2,303
WANG, DR. AN SCHOOL	679	6,233	2,398
WASHINGTON	267	1,925	1,596

Claim Month and Year: August 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PRO	24	0	56
BAILEY, DR. GERTRUDE SCHOOL	581	768	626
BARTLETT COMMUNITY PARTNERSHIP	555	1,171	1,287
BUTLER SCHOOL	600	1,183	231
CARDINAL O'CONNELL SCHOOL	11	23	12
DALEY	656	1,431	543
GREENHALGE	581	784	827
LAURA LEE ALTERNATIVE	16	35	35
LEBLANC ALTERNATIVE SCHOOL	45	98	82
LINCOLN, ABRAHAM SCHOOL	531	892	1,176
LOWELL HIGH SCHOOL	2,973	5,388	1,308
MCAULIFFE, S. CHRISTA SCHOOL	581	642	647
MCAVINNUE, JOSEPH A. SCHOOL	570	766	1,053
MOLLOY ALTERNATIVE SCHOOL	78	125	169
MOODY ELEMENTARY SCHOOL	313	416	559
MOREY	618	884	998
MURKLAND, CHARLOTTE M. SCHOOL	530	962	731
PAWTUCKET MEMORIAL	594	536	462
PYNE, JOSEPH	552	686	415
REILLY	685	725	521
RIVERSIDE ALTERNATIVE SCHOOL	28	68	68
ROBINSON	675	1,536	445
ROGERS	378	334	422
SHAUGHNESSY	575	804	831
STOKLOSA, KATHERYN P. SCHOOL	669	1,688	349
SULLIVAN, JAMES SCHOOL	652	1,291	339
WANG, DR. AN SCHOOL	688	1,401	213
WASHINGTON	294	263	277

Claim Month and Year: September 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	29	377	473
BAILEY, DR. GERTRUDE SCHOOL	514	7,145	5,008
BARTLETT COMMUNITY PARTNERSHIP	553	9,361	9,503
BUTLER SCHOOL	550	8,705	3,535
CARDINAL O'CONNELL SCHOOL	20	272	263
DALEY	641	10,157	6,543
GREENHALGE	511	7,505	8,673
LAURA LEE ALTERNATIVE	17	301	302
LEBLANC ALTERNATIVE SCHOOL	37	584	507
LINCOLN, ABRAHAM SCHOOL	517	8,410	8,345
LOWELL HIGH SCHOOL	2,963	40,372	14,901
MCAULIFFE, S. CHRISTA SCHOOL	509	6,516	7,012
MCAVINNUE, JOSEPH A. SCHOOL	499	7,213	9,823
MOLLOY ALTERNATIVE:Career Academy	72	982	1,263
MOODY ELEMENTARY SCHOOL	292	3,853	4,532
MOREY	536	8,620	9,363
MURKLAND, CHARLOTTE M. SCHOOL	526	9,371	7,100
PAWTUCKET MEMORIAL	516	5,793	4,443
PYNE, JOSEPH	524	6,211	4,552
REILLY	584	6,823	7,051
RIVERSIDE SCHOOL: Bridge	28	513	511
ROBINSON	651	11,512	4,859
ROGERS	386	4,361	6,263
SHAUGHNESSY	492	7,497	7,597
STOKLOSA, KATHERYN P. SCHOOL	666	11,986	4,607
SULLIVAN, JAMES SCHOOL	643	9,482	3,915
WANG, DR. AN SCHOOL	680	10,264	3,919
WASHINGTON	254	2,620	2,721

Claim Month and Year: October 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	25	435	400
BAILEY, DR. GERTRUDE SCHOOL	517	7,770	4,974
BARTLETT COMMUNITY PARTNERSHIP	543	9,716	9,803
BUTLER SCHOOL	554	9,308	4,112
CARDINAL O'CONNELL SCHOOL	27	461	465
DALEY	647	10,900	7,584
GREENHALGE	513	8,181	8,592
LAURA LEE ALTERNATIVE	17	337	338
LEBLANC ALTERNATIVE SCHOOL	40	470	448
LINCOLN, ABRAHAM SCHOOL	520	9,291	9,678
LOWELL HIGH SCHOOL	2,942	42,020	17,433
MCAULIFFE, S. CHRISTA SCHOOL	512	7,172	7,391
MCAVINNUE, JOSEPH A. SCHOOL	503	8,007	10,179
MOLLOY ALTERNATIVE:Career Academy	71	991	1,081
MOODY ELEMENTARY SCHOOL	296	4,275	4,637
MOREY	534	9,280	9,552
MURKLAND, CHARLOTTE M. SCHOOL	531	9,826	7,225
PAWTUCKET MEMORIAL	519	6,630	4,455
PYNE, JOSEPH	524	6,752	5,067
REILLY	585	7,915	7,620
RIVERSIDE SCHOOL: Bridge	28	552	520
ROBINSON	646	12,074	5,304
ROGERS	389	5,306	6,723
SHAUGHNESSY	494	8,196	7,530
STOKLOSA, KATHERYN P. SCHOOL	663	12,500	5,329
SULLIVAN, JAMES SCHOOL	647	10,215	4,268
WANG, DR. AN SCHOOL	674	10,953	4,373
WASHINGTON	257	2,912	2,782

Claim Month and Year: November 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	23	255	235
BAILEY, DR. GERTRUDE SCHOOL	515	5,400	3,588
BARTLETT COMMUNITY PARTNERSHIP	541	6,775	7,064
BUTLER SCHOOL	550	6,372	2,961
CARDINAL O'CONNELL SCHOOL	29	350	373
DALEY	650	7,441	5,435
GREENHALGE	516	5,632	6,294
LAURA LEE ALTERNATIVE	16	231	246
LEBLANC ALTERNATIVE SCHOOL	35	303	307
LINCOLN, ABRAHAM SCHOOL	520	6,422	6,835
LOWELL HIGH SCHOOL	2,935	28,759	13,271
MCAULIFFE, S. CHRISTA SCHOOL	501	4,937	5,320
MCAVINNUE, JOSEPH A. SCHOOL	501	5,382	7,409
MOLLOY ALTERNATIVE:Career Academy	76	690	755
MOODY ELEMENTARY SCHOOL	300	3,020	3,218
MOREY	537	6,348	6,894
MURKLAND, CHARLOTTE M. SCHOOL	533	6,736	5,273
PAWTUCKET MEMORIAL	516	4,470	3,068
PYNE, JOSEPH	526	4,663	3,622
REILLY	580	5,276	5,155
RIVERSIDE SCHOOL: Bridge	30	345	377
ROBINSON	642	8,324	4,161
ROGERS	394	3,663	4,864
SHAUGHNESSY	495	5,461	5,422
STOKLOSA, KATHERYN P. SCHOOL	663	8,667	3,743
SULLIVAN, JAMES SCHOOL	652	6,734	3,112
WANG, DR. AN SCHOOL	672	7,345	3,193
WASHINGTON	257	2,004	1,905

Claim Month and Year: December 2014

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	26	260	285
BAILEY, DR. GERTRUDE SCHOOL	514	5,904	3,418
BARTLETT COMMUNITY PARTNERSHIP	544	7,531	7,216
BUTLER SCHOOL	552	6,878	2,936
CARDINAL O'CONNELL SCHOOL	32	372	403
DALEY	653	8,399	5,679
GREENHALGE	521	6,420	6,867
LAURA LEE ALTERNATIVE	20	282	285
LEBLANC ALTERNATIVE SCHOOL	35	360	349
LINCOLN, ABRAHAM SCHOOL	520	7,192	7,194
LOWELL HIGH SCHOOL	2,922	31,087	14,151
MCAULIFFE, S. CHRISTA SCHOOL	507	5,468	5,302
MCAVINNUE, JOSEPH A. SCHOOL	504	6,097	7,841
MOLLOY ALTERNATIVE:Career Academy	76	791	860
MOODY ELEMENTARY SCHOOL	306	3,419	3,370
MOREY	539	7,207	7,075
MURKLAND, CHARLOTTE M. SCHOOL	537	7,608	5,657
PAWTUCKET MEMORIAL	519	5,168	3,176
PYNE, JOSEPH	525	5,308	3,175
REILLY	582	6,039	5,413
RIVERSIDE SCHOOL: Bridge	30	419	420
ROBINSON	639	9,236	3,816
ROGERS	399	4,220	4,972
SHAUGHNESSY	496	6,253	5,599
STOKLOSA, KATHERYN P. SCHOOL	658	9,131	4,062
SULLIVAN, JAMES SCHOOL	654	7,726	3,098
WANG, DR. AN SCHOOL	674	8,292	3,887
WASHINGTON	262	2,229	1,928

Claim Month and Year: January 2015

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	25	195	205
BAILEY, DR. GERTRUDE SCHOOL	514	5,327	2,929
BARTLETT COMMUNITY PARTNERSHIP	543	6,471	6,261
BUTLER SCHOOL	551	6,052	2,281
CARDINAL O'CONNELL SCHOOL	33	378	377
DALEY	655	7,299	4,630
GREENHALGE	523	5,397	5,722
LAURA LEE ALTERNATIVE	19	246	248
LEBLANC ALTERNATIVE SCHOOL	38	338	326
LINCOLN, ABRAHAM SCHOOL	524	6,144	6,331
LOWELL HIGH SCHOOL	2,903	26,960	11,769
MCAULIFFE, S. CHRISTA SCHOOL	510	4,671	4,482
MCAVINNUE, JOSEPH A. SCHOOL	498	5,097	6,597
MOLLOY ALTERNATIVE:Career Academy	71	651	646
MOODY ELEMENTARY SCHOOL	305	2,922	2,801
MOREY	537	6,151	6,356
MURKLAND, CHARLOTTE M. SCHOOL	540	6,566	4,702
PAWTUCKET MEMORIAL	524	4,607	2,811
PYNE, JOSEPH	525	4,646	2,806
REILLY	580	5,170	4,561
RIVERSIDE SCHOOL: Bridge	32	382	369
ROBINSON	638	7,841	3,080
ROGERS	402	3,709	4,296
SHAUGHNESSY	496	5,387	4,828
STOKLOSA, KATHERYN P. SCHOOL	657	8,290	3,094
SULLIVAN, JAMES SCHOOL	652	6,628	2,413
WANG, DR. AN SCHOOL	672	7,303	3,414
WASHINGTON	265	2,005	1,603

Claim Month and Year: February 2015

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	24	68	61
BAILEY, DR. GERTRUDE SCHOOL	514	4,032	2,059
BARTLETT COMMUNITY PARTNERSHIP	544	4,709	4,101
BUTLER SCHOOL	552	4,437	1,545
CARDINAL O'CONNELL SCHOOL	39	262	245
DALEY	653	5,469	3,319
GREENHALGE	520	4,203	4,192
LAURA LEE ALTERNATIVE	21	194	196
LEBLANC ALTERNATIVE SCHOOL	38	251	241
LINCOLN, ABRAHAM SCHOOL	523	4,655	4,765
LOWELL HIGH SCHOOL	2,893	19,439	7,904
MCAULIFFE, S. CHRISTA SCHOOL	514	3,571	3,110
MCAVINNUE, JOSEPH A. SCHOOL	498	3,958	4,976
MOLLOY ALTERNATIVE:Career Academy	70	453	432
MOODY ELEMENTARY SCHOOL	299	2,242	2,036
MOREY	538	4,536	4,761
MURKLAND, CHARLOTTE M. SCHOOL	545	4,952	3,217
PAWTUCKET MEMORIAL	525	3,443	2,149
PYNE, JOSEPH	527	3,446	1,903
REILLY	586	3,916	3,231
RIVERSIDE SCHOOL: Bridge	37	337	336
ROBINSON	637	5,880	2,001
ROGERS	404	2,730	3,177
SHAUGHNESSY	502	4,128	3,624
STOKLOSA, KATHERYN P. SCHOOL	659	6,176	2,065
SULLIVAN, JAMES SCHOOL	657	4,961	1,670
WANG, DR. AN SCHOOL	675	5,108	2,082
WASHINGTON	269	1,515	1,127

Claim Month and Year: March 2015

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	24	208	182
BAILEY, DR. GERTRUDE SCHOOL	515	7,900	4,583
BARTLETT COMMUNITY PARTNERSHIP	541	9,568	8,934
BUTLER SCHOOL	553	8,810	3,400
CARDINAL O'CONNELL SCHOOL	38	538	460
DALEY	655	10,825	7,405
GREENHALGE	522	8,439	8,833
LAURA LEE ALTERNATIVE	20	396	398
LEBLANC ALTERNATIVE SCHOOL	38	483	451
LINCOLN, ABRAHAM SCHOOL	528	9,289	9,599
LOWELL HIGH SCHOOL	2,908	38,502	17,781
MCAULIFFE, S. CHRISTA SCHOOL	514	7,038	6,769
MCAVINNUE, JOSEPH A. SCHOOL	492	7,893	9,929
MOLLOY ALTERNATIVE:Career Academy	68	914	864
MOODY ELEMENTARY SCHOOL	299	4,467	4,407
MOREY	538	9,149	9,363
MURKLAND, CHARLOTTE M. SCHOOL	544	10,073	7,297
PAWTUCKET MEMORIAL	527	6,805	4,544
PYNE, JOSEPH	527	6,954	4,326
REILLY	591	7,754	7,151
RIVERSIDE SCHOOL: Bridge	37	692	721
ROBINSON	634	11,751	5,023
ROGERS	407	5,229	6,538
SHAUGHNESSY	501	8,243	7,286
STOKLOSA, KATHERYN P. SCHOOL	656	12,357	4,502
SULLIVAN, JAMES SCHOOL	656	9,944	3,846
WANG, DR. AN SCHOOL	681	10,944	4,915
WASHINGTON	270	3,028	2,606

Claim Month and Year: April 2015

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	21	115	87
BAILEY, DR. GERTRUDE SCHOOL	518	5,693	3,553
BARTLETT COMMUNITY PARTNERSHIP	541	7,058	7,055
BUTLER SCHOOL	552	6,466	2,811
CARDINAL O'CONNELL SCHOOL	43	419	381
DALEY	657	8,163	5,858
GREENHALGE	525	6,207	6,490
LAURA LEE ALTERNATIVE	21	293	297
LEBLANC ALTERNATIVE SCHOOL	37	358	338
LINCOLN, ABRAHAM SCHOOL	529	6,840	6,885
LOWELL HIGH SCHOOL	2,961	27,809	13,385
MCAULIFFE, S. CHRISTA SCHOOL	515	5,138	4,901
MCAVINNUE, JOSEPH A. SCHOOL	493	5,818	7,080
MOLLOY ALTERNATIVE:Career Academy	67	569	676
MOODY ELEMENTARY SCHOOL	300	3,274	3,401
MOREY	540	6,753	6,813
MURKLAND, CHARLOTTE M. SCHOOL	547	7,345	5,669
PAWTUCKET MEMORIAL	531	4,961	3,530
PYNE, JOSEPH	527	5,023	3,304
REILLY	594	5,655	5,931
RIVERSIDE SCHOOL: Bridge	40	480	516
ROBINSON	637	8,631	4,236
ROGERS	407	3,755	4,919
SHAUGHNESSY	498	5,922	5,219
STOKLOSA, KATHERYN P. SCHOOL	650	8,997	3,608
SULLIVAN, JAMES SCHOOL	656	7,127	2,835
WANG, DR. AN SCHOOL	684	8,224	3,546
WASHINGTON	267	2,143	1,967

Claim Month and Year: May 2015

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	18	157	142
BAILEY, DR. GERTRUDE SCHOOL	520	7,302	4,383
BARTLETT COMMUNITY PARTNERSHIP	546	8,918	9,718
BUTLER SCHOOL	547	7,909	3,800
CARDINAL O'CONNELL SCHOOL	45	628	512
DALEY	659	10,011	7,330
GREENHALGE	528	7,613	8,484
LAURA LEE ALTERNATIVE	22	375	382
LEBLANC ALTERNATIVE SCHOOL	38	409	369
LINCOLN, ABRAHAM SCHOOL	530	8,799	9,029
LOWELL HIGH SCHOOL	2,953	33,447	16,260
MCAULIFFE, S. CHRISTA SCHOOL	517	6,604	6,572
MCAVINNUE, JOSEPH A. SCHOOL	500	7,304	8,994
MOLLOY ALTERNATIVE:Career Academy	66	690	991
MOODY ELEMENTARY SCHOOL	302	4,129	4,693
MOREY	542	8,433	9,146
MURKLAND, CHARLOTTE M. SCHOOL	550	9,349	7,274
PAWTUCKET MEMORIAL	531	6,216	4,541
PYNE, JOSEPH	526	6,345	4,202
REILLY	598	7,436	7,611
RIVERSIDE SCHOOL: Bridge	40	599	641
ROBINSON	638	10,612	5,527
ROGERS	400	4,754	6,273
SHAUGHNESSY	497	7,654	6,880
STOKLOSA, KATHERYN P. SCHOOL	653	11,075	4,810
SULLIVAN, JAMES SCHOOL	656	8,948	3,464
WANG, DR. AN SCHOOL	682	10,266	4,269
WASHINGTON	263	2,728	2,407

Claim Month and Year: June 2015

Site_Name	Enrollment	Lun_Served_Total	Brk_Served_Total
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	18	98	95
BAILEY, DR. GERTRUDE SCHOOL	523	5,802	3,401
BARTLETT COMMUNITY PARTNERSHIP	547	7,400	7,397
BUTLER SCHOOL	546	6,558	2,421
CARDINAL O'CONNELL SCHOOL	46	374	413
DALEY	660	7,761	5,811
GREENHALGE	526	6,395	7,067
LAURA LEE ALTERNATIVE	23	317	314
LEBLANC ALTERNATIVE SCHOOL	37	382	238
LINCOLN, ABRAHAM SCHOOL	530	7,434	7,566
LOWELL HIGH SCHOOL	2,950	22,282	11,000
MCAULIFFE, S. CHRISTA SCHOOL	515	5,571	5,763
MCAVINNUE, JOSEPH A. SCHOOL	501	6,331	7,191
MOLLOY ALTERNATIVE:Career Academy	65	508	704
MOODY ELEMENTARY SCHOOL	304	3,712	3,998
MOREY	541	7,124	7,388
MURKLAND, CHARLOTTE M. SCHOOL	548	7,843	5,999
PAWTUCKET MEMORIAL	531	5,392	3,742
PYNE, JOSEPH	526	4,928	3,520
REILLY	599	6,240	6,459
RIVERSIDE SCHOOL: Bridge	40	435	472
ROBINSON	637	8,459	3,685
ROGERS	401	4,210	4,747
SHAUGHNESSY	500	6,472	5,841
STOKLOSA, KATHERYN P. SCHOOL	651	8,889	3,084
SULLIVAN, JAMES SCHOOL	655	7,225	3,022
WANG, DR. AN SCHOOL	683	7,723	3,478
WASHINGTON	262	2,497	1,801

January

Lowell Public Schools Middle School Lunch Menu

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
4 Macaroni & Cheese Chili Cheese Dog Sun Butter & Jelly Sandwich Buffalo Chicken Salad Peas, Carrots Fruit & Juice	5 Grilled Cheese Melt & Tomato Soup Ranch Chicken Flatbread Sun Butter & Jelly Sandwich Fruit, Cheese & Yogurt Plate Sweet Potato Fries Green Beans & Fruit	6 Roasted Chicken & Gravy with Dinner Roll Classic Cheeseburger Sun Butter & Jelly Sandwich Chicken Caesar Salad Potatoes, Green Beans Fruit	7 Taco Nachos Bean & Rice Bowl Sun Butter & Jelly Sandwich Greek Salad Beans, Corn Fruit	8 Cheese Pizza / Vegetable Pizza Sun Butter & Jelly Sandwich Carrots Side Salad Fruit & Juice
11 Steak & Cheese Sub BBQ Chicken & Cheese Flatbread Turkey & Cheese Sandwich Buffalo Chicken Salad Peas, Green Beans Fruit & Juice	12 Buffalo Chicken Nachos Crispy Chicken Tenders with Dinner Roll Turkey & Cheese Sandwich Fruit, Cheese & Yogurt Plate Beans, Corn Fruit	13 General Tso's Beef with Brown Rice & Broccoli Grilled Ham & Cheese Melt Turkey & Cheese Sandwich Chicken Caesar Salad Carrots, Broccoli Fruit	14 Chicken Broccoli Alfredo with Pasta Italian Flatbread Turkey & Cheese Sandwich Greek Salad Green Beans, Broccoli Fruit	15 Cheese Pizza / Pepperoni Pizza Turkey & Cheese Sandwich *Harvest of the Month* Apples Carrots Side Salad Fruit & Juice
18 Martin Luther King Day No School	19 Classic Cheeseburger BBQ Chicken Flatbread Ham & Cheese Sandwich Fruit, Cheese & Yogurt Plate Broccoli, Green Beans Fruit	20 Macaroni & Cheese Chili Cheese Dog Ham & Cheese Sandwich Chicken Caesar Salad *Carrot Hummus Sample* Beans, Cucumber Slices Fruit	21 Shephard's Pie with Dinner Roll Ranch Chicken Flatbread Ham & Cheese Sandwich Greek Salad Potatoes, Corn Fruit	22 Cheese Pizza / Buffalo Chicken Pizza Ham & Cheese Sandwich Carrots Side Salad Fruit & Juice
25 Pasta & Meat Sauce with Cheese Chicken Parm Sub Ham & Cheese Sandwich Buffalo Chicken Salad Peas, Carrots Fruit & Juice	26 Taco Nachos Buffalo Chicken Flatbread Ham & Cheese Sandwich Fruit, Cheese & Yogurt Plate Sweet Potato Fries Green Beans Fruit	27 Roasted Chicken & Gravy with Dinner Roll Classic Cheeseburger Ham & Cheese Sandwich Chicken Caesar Salad Potatoes, Green Beans Fruit	28 Country Chicken Bowl with Dinner Roll Grilled Cheese Melt Ham & Cheese Sandwich Greek Salad Beans, Corn Fruit	29 Cheese Pizza / Pepperoni Pizza Ham & Cheese Sandwich Carrots Side Salad Fruit & Juice

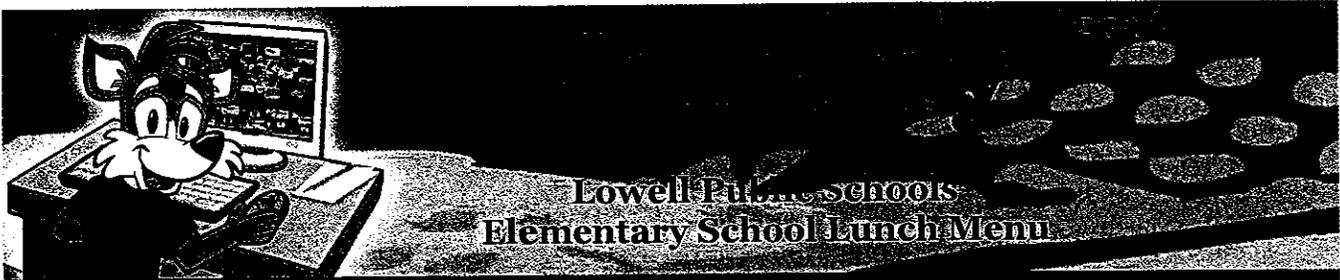
More Info...
All students eat at No Cost!
All sandwiches are served on whole-grain bread
Vegetarian Options Offered Daily
All salads served with whole-grain bread
Fruit: fresh or cupped
100% fruit juice
Milk: Skim Chocolate 1% White
Food & Nutrition Office: 978-674-2049

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MONDAY		TUESDAY		WEDNESDAY		THURSDAY		FRIDAY		
4	Pancakes OR French Toast with Sausage OR Eggs Sun Butter & Jelly Sandwich Corn, French Fries Fruit & Juice	5	Sweet & Sour Chicken with Brown rice Sun Butter & Jelly Sandwich Chicken Caesar Salad Carrots, Green Beans Fruit	6	Chicken Parm Melt Sun Butter & Jelly Sandwich Fruit, Cheese & Yogurt Plate Green Beans, Broccoli Fruit	7	Taco Nachos Sun Butter & Jelly Sandwich Ranch Chicken Salad Beans, Tomatoes Fruit	8	Sal's Cheese Pizza Sun Butter & Jelly Sandwich Carrots Side Salad Fruit & Juice	More Info... All students eat at no cost! *All sandwiches served on whole grain bread* *Vegetarian Options are offered Daily *All salads served with whole grain bread* Fruit: fresh or cupped 100% fruit juice Milk: Skim Chocolate 1% White Food & Nutrition Office: 978-674-2049
11	Classic Cheeseburger Ham & Cheese Sandwich Potato Wedges, Corn Fruit & Juice	12	Macaroni & Cheese Ham & Cheese Sandwich Chicken Caesar Salad Broccoli, Green Beans Fruit	13	Fish Nuggets with Dinner Roll Ham & Cheese Sandwich Fruit, Cheese & Yogurt Plate Potatoes, Carrots Fruit	14	Steak & Cheese Sub Ham & Cheese Sandwich Ranch Chicken Salad Beans, Corn Fruit	15	Cheese & Pepperoni Pizza Ham & Cheese Sandwich *Harvest of the Month* Apples Carrots Side Salad Fruit & Juice	
18	Martin Luther King Day No School	19	Country Chicken Bowl with Dinner Roll Turkey & Cheese Sandwich Chicken Caesar Salad Potatoes, Corn Fruit	20	Classic Cheeseburger Turkey & Cheese Sandwich Fruit, Cheese & Yogurt Plate *Carrot Hummus Sample* Beans, Tomatoes Fruit	21	Shepherd's Pie with Dinner Roll Turkey & Cheese Sandwich Ranch Chicken Salad Corn, Potatoes Fruit	22	Sal's Cheese Pizza Turkey & Cheese Sandwich Carrots Side Salad Fruit & Juice	
25	Steak & Cheese Sub Sun Butter & Jelly Sandwich Tater Tots, Peas Fruit & Juice	26	Sweet & Sour Chicken with Brown Rice Sun Butter & Jelly Sandwich Chicken Caesar Salad Green Beans, Broccoli Fruit	27	Macaroni & Cheese Sun Butter & Jelly Sandwich Fruit, Cheese & Yogurt Plate Corn, Green Beans Fruit	28	Chicken Nuggets with Dinner Roll Sun Butter & Jelly Sandwich Ranch Chicken Salad Sweet Potato Fries Beans Fruit	29	Cheese & Pepperoni Pizza Sun Butter & Jelly Sandwich Carrots Side Salad Fruit & Juice	

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EAT SMART, BE SMART!

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January

Lowell Public Schools Satellite Lunch Menu

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

4	Macaroni & Cheese Green Beans, Corn Juice	5	Teriyaki Chicken with Brown Rice Broccoli, Carrots Fruit	6	Taco Nachos Beans, Corn Fruit	7	Classic Cheeseburger Tater Tots, Peas Fruit	8	Sal's Cheese Pizza Side Salad Carrots Juice
11	French Toast Sticks & Sausage Carrots, Tater Tots Juice	12	Pasta with Meat Sauce & Cheese Green Beans, Broccoli Fruit	13	Country Chicken Bowl with Dinner Roll Potatoes, Corn *Harvest of the Month* Apples Fruit	14	Steak & Cheese Sub Green Beans, Peas Fruit	15	Sal's Cheese Pizza Side Salad Carrots Juice
18	Martin Luther King Day No School	19	Ranch Chicken Flatbread Corn, Beans Fruit	20	Buffalo Chicken Nachos *Carrot Hummus Sampling* Kickin' Pintos, Corn Fruit	21	Shepherd's Pie with Dinner Roll Potatoes, Corn Fruit	22	Sal's Cheese Pizza Side Salad Carrots Juice
25	Macaroni & Cheese Green Beans, Broccoli Juice	26	General Tso's Beef with Brown Rice Carrots, Broccoli Fruit	27	Chicken Parm Flatbread Green Beans, Carrots Fruit	28	Classic Cheeseburger Tater Tots, Peas Fruit	29	Sal's Cheese Pizza Side Salad Carrots Juice

All students eat at
NO COST!

Fresh or Cupped
Fruit or
100% Fruit Juice

Milk,
Skim
Chocolate
1% White

WG = Whole
Grains

*Sandwiches are
served on WG
bread

*Salads served
with whole grain
bread

Food & Nutrition
Office:
978-674-2049

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January

Lowell Public Schools
Wich/Bartlett School Lunch Menu

MONDAY

4 Macaroni & Cheese
Chili Cheese Dog
Sun Butter & Jelly Sandwich
Buffalo Chicken Salad
Peas, Carrots
Fruit & Juice

11 Steak & Cheese Sub
BBQ Chicken & Cheese Flatbread
Turkey & Cheese Sandwich
Buffalo Chicken Salad
Peas, Green Beans
Fruit & Juice

18

Martin Luther King Day

No School

25 Pasta & Meat Sauce
with Cheese
Chicken Parm Sub
Ham & Cheese Sandwich
Buffalo Chicken Salad
Peas, Carrots
Fruit & Juice

TUESDAY

5 Grilled Cheese Melt
& Tomato Soup
Ranch Chicken Flatbread
Sun Butter & Jelly Sandwich
Fruit, Cheese & Yogurt Plate
Sweet Potato Fries
Green Beans & Fruit

12 Buffalo Chicken Nachos
Crispy Chicken Tenders
with Dinner Roll
Turkey & Cheese Sandwich
Fruit, Cheese & Yogurt Plate
Beans, Corn
Fruit

19

Classic Cheeseburger
BBQ Chicken Flatbread
Ham & Cheese Sandwich
Fruit, Cheese & Yogurt Plate
Broccoli, Green Beans
Fruit

26

Taco Nachos
Buffalo Chicken Flatbread
Ham & Cheese Sandwich
Fruit, Cheese & Yogurt Plate
Sweet Potato Fries
Green Beans
Fruit

WEDNESDAY

6 Roasted Chicken & Gravy
with Dinner Roll
Classic Cheeseburger
Sun Butter & Jelly Sandwich
Chicken Caesar Salad
Potatoes, Green Beans
Fruit

13 General Tso's Beef
with Brown Rice & Broccoli
Grilled Ham & Cheese Melt
Turkey & Cheese Sandwich
Chicken Caesar Salad
Carrots, Broccoli
Fruit

20

Macaroni & Cheese
Chili Cheese Dog
Ham & Cheese Sandwich
Chicken Caesar Salad
Carrot Hummus Sample
Beans, Cucumber Slices
Fruit

27

Roasted Chicken & Gravy
with Dinner Roll
Classic Cheeseburger
Ham & Cheese Sandwich
Chicken Caesar Salad
Potatoes, Green Beans
Fruit

THURSDAY

7 Taco Nachos
Bean & Rice Bowl
Sun Butter & Jelly Sandwich
Greek Salad
Beans, Corn
Fruit

14 Chicken Broccoli Alfredo
with Pasta
Italian Flatbread
Turkey & Cheese Sandwich
Greek Salad
Green Beans, Broccoli
Fruit

21

Shepherd's Pie
with Dinner Roll
Ranch Chicken Flatbread
Ham & Cheese Sandwich
Greek Salad
Potatoes, Corn
Fruit

28

Country Chicken Bowl
with Dinner Roll
Grilled Cheese Melt
Ham & Cheese Sandwich
Greek Salad
Beans, Corn
Fruit

FRIDAY

8 Cheese Pizza /
Vegetable Pizza
Sun Butter & Jelly Sandwich
Carrots
Side Salad
Fruit & Juice

15 Cheese Pizza /
Pepperoni Pizza
Turkey & Cheese Sandwich
Harvest of the Month
Apples
Carrots
Side Salad
Fruit & Juice

22

Cheese Pizza /
Buffalo Chicken Pizza
Ham & Cheese Sandwich
Carrots
Side Salad
Fruit & Juice

29

Cheese Pizza /
Pepperoni Pizza
Ham & Cheese Sandwich
Carrots
Side Salad
Fruit & Juice

More Info...

All students eat at No Cost!

All sandwiches are served on whole grain bread
Vegetarian Options Offered Daily

All salads served with whole grain bread

Fruit: fresh or cupped

100% fruit juice

Milk:
Skim Chocolate
1% White

Food & Nutrition Office:

978-674-2049

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January

Lowell Public Schools
High School Lunch Menu

MONDAY

4 Chicken & Rice Bowl
Chili Cheese Dog
Hawaiian Pizza
Corn, Beans
Fruit & Juice

11 Shephard's Pie
with Dinner Roll
Buffalo Chicken Sandwich
Meat Lover's Pizza
Green Beans, Broccoli
Fruit & Juice

18 Martin Luther King
Day

No School

25 Grilled Cheese &
Chicken Noodle Soup
Hawaiian Pizza
Beans, Corn
Fruit & Juice

TUESDAY

5 Pasta
with Meat Sauce & Cheese
Chicken Parm Sub
Buffalo Chicken Pizza
Green Beans, Broccoli
Fruit & Juice

12 Grilled Cheese & Tomato Soup
Greek Chicken Flatbread
BBQ Chicken Pizza
Sweet Potato Fries, Celery
Harvest of the Month
Apples
Fruit & Juice

19 Roasted Chicken & Gravy
with Dinner Roll
Ranch Chicken Flatbread
White Pizza
Corn, Potatoes
Fruit & Juice

26 Chicken Broccoli Alfredo
with Pasta
Meatball Pizza Sub
Buffalo Chicken Pizza
Green Beans, Broccoli
Fruit & Juice

WEDNESDAY

6 Roasted Chicken & Gravy
with Dinner Roll
Steak & Cheese Sub
Greek Chicken Pizza
Corn, Potatoes
Fruit & Juice

13 French Toast with
Sausage OR Eggs
Grilled Ham & Cheese Melt
Vegetable Pizza
Peas, Potato Wedges
Fruit & Juice

20 Chicken Broccoli Alfredo
with Pasta
Meatball Pizza Sub
BBQ Chicken Pizza
Carrot Hummus Sample
Broccoli, Green Beans
Fruit & Juice

27 Roasted Pork & Gravy
with Dinner Roll
Ranch Chicken Flatbread
Greek Chicken Pizza
Corn, Potatoes
Fruit & Juice

THURSDAY

7 Buffalo Chicken Nachos
Meatball Flatbread
Vegetable Pizza
Corn, Beans
Fruit & Juice

14 Taco Nachos
BBQ Chicken & Cheese
Flatbread
Hawaiian Pizza
Corn, Beans
Fruit & Juice

21 Buffalo Chicken Nachos
BBQ Chicken Flatbread
Meat Lover's Pizza
Beans, Corn
Fruit & Juice

28 Taco Nachos
Chicken Quesadilla
Vegetable Pizza
Corn, Beans
Fruit & Juice

FRIDAY

8 General Tso's Chicken
with Brown Rice
BBQ Chicken & Cheese
Flatbread
White Pizza
Carrots, Broccoli
Fruit & Juice

15 Country Chicken Bowl
with Dinner Roll
Steak & Cheese Sub
Buffalo Chicken Pizza
Green Beans
Sweet Potato Fries
Fruit & Juice

22 Chicken Pot Pie
with Dinner Roll
Beef & Bean Burrito
Taco Pizza
Corn, Carrots
Fruit & Juice

29 General Tso's Chicken
with Brown Rice
BBQ Chicken & Cheese
Flatbread
White Pizza
Green Beans, Carrots
Fruit & Juice

Daily Offerings:

Hamburger
Cheeseburger
Hot Dog
Chicken Patty
Chicken Nuggets
W.G. Cheese &
Pepperoni Pizza
Grab n Go Salads &
Sandwiches

**Daily Offerings,
Sandwiches & Salads
all served with whole
grain bread**

**Vegetarian Options
Offered Daily**

Milk: Skim, 1%
White, or Chocolate

Look for our Weekly
Specials at the:
Deli
Grill

Chopped Station

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Food & Nutrition Office: 978-674-2049

All students eat at
NO COST!



2016

January

Lowell Public Schools
Satellite Breakfast Menu

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	
4 Cinni Mini's Fruit & Juice	5 Assorted Cereal Bars Fruit & Juice	6 Bagel with Cream Cheese Fruit & Juice	7 Assorted Benefit Bars Fruit & Juice	8 Assorted Muffins Fruit	ALL Students eat breakfast at NO COST! Breakfast includes: Skim Milk & 1% Milk Fresh or cupped fruit Or 100% fruit juice "Children with access to school breakfast eat more fruit, drink more milk & eat a wider variety of foods."
11 Apple Frudel Fruit & Juice	12 Chocolate Chip Oatmeal Bar Graham Crackers Fruit & Juice	13 Assorted Muffins Fruit & Juice	14 Assorted Ultimate Breakfast Rounds Fruit & Juice	15 Stuffed Mini Bagel Fruit	
18 No School	19 Apple Frudel Fruit & Juice	20 Bagel with Cream Cheese Fruit & Juice	21 Assorted Ultimate Breakfast Rounds Fruit & Juice	22 Assorted Muffins Fruit	
25 Assorted Cereal Bars Graham Crackers Fruit & Juice	26 Assorted Benefit Bars Fruit & Juice	27 Cinni Mini's Fruit & Juice	28 Assorted Ultimate Breakfast Rounds Fruit & Juice	29 Stuffed Mini Bagel Fruit	

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2016

January

Lowell Public Schools
Breakfast In Classroom Menu



MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	
4 Assorted Cereal Bars Graham Cracker Fruit & Juice	5 Assorted Muffins Fruit & Juice	6 Stuffed Mini Bagel Fruit & Juice	7 Assorted Benefit Bars Graham Cracker Fruit & Juice	8 Apple Frudel Fruit	<p>ALL Students eat breakfast at No Cost!</p> <p>Breakfast includes: Skim Milk & 1% Milk</p> <p>Fresh or cupped fruit 100% fruit juice</p> <p>"Children with access to school breakfast eat more fruit, drink more milk & eat a wider variety of foods."</p>
11 Oatmeal Bar Chocolate Chip Graham Crackers Fruit & Juice	12 Cinni Mini's Rolls Fruit & Juice	13 Bagel with Cream Cheese Fruit & Juice	14 Mini Waffles Fruit & Juice	15 Assorted Muffins Fruit	
18 No School	19 Assorted Muffins Graham Cracker Fruit & Juice	20 Apple Frudel Fruit & Juice	21 Assorted Cereal Bars Graham Cracker Fruit & Juice	22 Mini Waffles Fruit	
25 Assorted Ultimate Breakfast Round Fruit & Juice	26 Oatmeal Bar Chocolate Chip Graham Crackers Fruit & Juice	27 Bagel with Cream Cheese Fruit & Juice	28 Assorted Benefit Bars Fruit & Juice	29 Assorted Muffins Fruit	

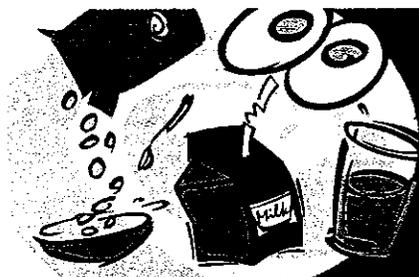
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Eat Smart, Be Smart!

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Breakfast Menu

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	
4 Apple Frudel Fruit & Juice	5 Assorted Muffins Fruit & Juice	6 Assorted Ultimate Breakfast Rounds Fruit & Juice	7 Mini Waffles Fruit & Juice	8 Assorted Cereal Bars & Yogurt Fruit	Breakfast includes: Skim milk & 1% Milk Fresh Cupped fruit 100% fruit juice Breakfast Cart Daily Offerings: WG Assorted Cereal WG Bagel & Cream Cheese WG Cereal Bar WG Poptart Yogurt WG SBJ Sandwich WG Breakfast Sandwich WG Oatmeal Bar WG Assorted Crackers WG Breakfast Round
11 Bagel with Cream Cheese Fruit & Juice	12 Cinni Mini's Fruit & Juice	13 Mini Waffles Fruit & Juice	14 Ham, Egg & Cheese on Plain Bagel Fruit & Juice	15 WG Donuts Fruit	
18 No School	19 Stuffed Mini Bagels Fruit & Juice	20 Assorted Benefit Bars Fruit & Juice	21 Ham, Egg & Cheese on Plain Bagel Fruit & Juice	22 Chocolate Chip Oatmeal Bar Fruit	
25 Assorted Benefit Bars Fruit & Juice	26 Cinni Mini's Fruit & Juice	27 Assorted Cereal Bars & Yogurt Fruit & Juice	28 Apple Frudel Fruit & Juice	29 WG Donuts Fruit	
					All Breakfast is at no cost for K-12!

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Eat Smart, Be Smart

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Breakfast Menu

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	
4 Bagel with Cream Cheese Fruit & Juice	5 Apple Frudel Fruit & Juice	6 Yogurt Parfait Graham Crackers Fruit & Juice	7 Assorted Breakfast Bar Fruit & Juice	8 Assorted Cereal Bowls Fruit	ALL Students eat breakfast at No Cost! Breakfast includes: Skim milk & 1% Milk Fresh or Cupped fruit 100% fruit juice Offered Daily: Assorted Whole Grain Cereal WG Bagel & Cream Cheese "Children with access to school breakfast eat more fruit, drink more milk & eat a wider variety of foods."
11 Mini Waffles Fruit & Juice	12 Assorted Cereal Bars Assorted Yogurt Fruit & Juice	13 Assorted Muffins Fruit & Juice	14 Chocolate Chip Oatmeal Bar Graham Crackers Fruit & Juice	15 Assorted Ultimate Breakfast Rounds Fruit	
18 No School	19 Bagel with Cream Cheese Fruit & Juice	20 Yogurt Parfait Graham Crackers Fruit & Juice	21 Cinni Mini's Fruit & Juice	22 Assorted Breakfast Bar Fruit	
25 Assorted Muffins Fruit & Juice	26 Apple Frudel Fruit & Juice	27 Mini Waffles Fruit & Juice	28 Bagel with Cream Cheese Fruit & Juice	29 Assorted Ultimate Breakfast Rounds Fruit	

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2016

January

Lowell Public Schools: Middle School Breakfast Menu

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	
4 Mini Waffles Assorted Benefit Bars Fruit & Juice	5 Assorted Muffins Assorted Cereal Bars & Yogurt Fruit & Juice	6 Yogurt Parfait Chocolate Chip Oatmeal Bar Graham Crackers Fruit & Juice	7 Egg & Cheese Breakfast Burrito Apple Frudel Fruit & Juice	8 WG Donuts Stuffed Mini Bagels Fruit	Breakfast includes: Skim Milk & 1% Milk Fresh or cupped fruit or 100% fruit juice Offered Daily: Assorted Whole Grain Cereal Whole Grain Bagel & Cream Cheese "Children with access to school breakfast eat more fruit, drink more milk & eat a wider variety of foods."
11 Cinni Mini's Assorted Cereal Bars & Yogurt Fruit & Juice	12 Assorted Muffins Yogurt Parfait Fruit & Juice	13 Mini French toast Apple Frudel Fruit & Juice	14 Stuffed Mini Bagels Assorted Cereal Bowls Graham Crackers Fruit & Juice	15 WG Donuts Chocolate Chip Oatmeal Bar Fruit	
18 No School	19 Mini Waffles Chocolate Chip Oatmeal Bar Graham Crackers Fruit & Juice	20 Sausage, Egg & Cheese on a Bagel Assorted Cereal Bowls Fruit & Juice	21 Assorted Yogurt & Cereal Bar Ultimate Breakfast Round Fruit & Juice	22 WG Donuts Stuffed Mini Bagels Fruit	
25 Assorted Muffins Mini Waffles Fruit & Juice	26 Apple Frudel Chocolate Chip Oatmeal Bar Graham Crackers Fruit & Juice	27 Egg & Cheese Breakfast Burrito Cinni Mini's Fruit & Juice	28 Stuffed Mini Bagels Ultimate Breakfast Round Fruit & Juice	29 WG Donuts Assorted Benefit Bars Fruit	

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Eat Smart, Be Smart!

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January 2016 SPOT

Lowell Public Schools: Lowell High School
Breakfast Menu

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
4	5	6	7	8
Assorted Muffins	Mini Waffles	Assorted Cereal Bars & Yogurt	Assorted Benefit Bars	WG Donuts
Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice
11	12	13	14	15
Cinni Mini's	Stuffed Mini Bagels	Ham, Egg & Cheese on a Bagel	Apple Frudel	WG Donuts
Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice
18	19	20	21	22
No School	Chocolate Chip Oatmeal Bar Graham Crackers	Assorted Cereal Bars & Yogurt	Egg & Cheese Breakfast Burrito	WG Donuts
Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice
25	26	27	28	29
Apple Frudel	Mini Waffles	Sausage, Egg & Cheese on a Bagel	Chocolate Chip Oatmeal Bar Graham Crackers	WG Donuts
Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice	Fruit & Juice

Special News...
Breakfast includes:
skim milk & 1% milk

Fresh or cupped fruit or 100% fruit juice

Offered Daily:
Assorted WG Cereal
WG Bagel & Cream Cheese
WG Cereal Bar & Yogurt
WG Poptart & Yogurt
WG SBJ Sandwich
WG Muffins
WG Breakfast Round
WG Oatmeal Bar
WG Breakfast Sandwich

ALL Students Eat At NO COST!

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Lowell Public Schools
SY15 16 Food Service Roster

School	Position	Weekly hours
Bailey Elementary School	Cook Manager	40
Bailey Elementary School	Cafe Worker-Permanent	35
Bailey Elementary School	Café Temporary	17.5
Bailey Elementary School	Café Temporary	17.5
Bailey Elementary School	Café Temporary	17.5
Greenhalge Elementary School		
Greenhalge Elementary School	Cook Manager	40
Greenhalge Elementary School	Café Worker-Permanent	35
Greenhalge Elementary School	Café Temporary	17.5
Greenhalge Elementary School	Café Temporary	17.5
Greenhalge Elementary School	Café Temporary	17.5
Lincoln Elementary School		
Lincoln Elementary School	Cook Manger	40
Lincoln Elementary School	Café Worker-Permanent	35
Lincoln Elementary School	Café Temporary	17.5
Lincoln Elementary School	Café Temporary	17.5
Lincoln Elementary School	Café Temporary	17.5
Lincoln Elementary School	Café Temporary	17.5
Lincoln Elementary School	Café Temporary	15
McAuliffe Elementary School		
McAuliffe Elementary School	Cook Manger	40
McAuliffe Elementary School	Café Worker-Permanent	35
McAuliffe Elementary School	Café Temporary	17.5
McAuliffe Elementary School	Café Temporary	17.5
McAuliffe Elementary School	Café Temporary	17.5
McAvinnue Elementary School		
McAvinnue Elementary School	Cook Manager	40
McAvinnue Elementary School	Café Worker-Permanent	35
McAvinnue Elementary School	Café Temporary	17.5
McAvinnue Elementary School	Café Temporary	17.5
McAvinnue Elementary School	Café Temporary	17.5
McAvinnue Elementary School	Café Temporary	15
Moody Elementary School	Café Temporary	30
Moody Elementary School	Café Temporary	17.5

SY15 16 Food Service Roster

School	Position	Weekly hours
Morey Elementary School	Cook Manager	40
Morey Elementary School	Café Worker - Permanent	35
Morey Elementary School	Café Temporary	17.5
Morey Elementary School	Café Temporary	17.5
Morey Elementary School	Café Temporary	17.5
Murkland Elementary School	Cook Manager	40
Murkland Elementary School	Café Worker-Permanent	35
Murkland Elementary School	Café Temporary	17.5
Murkland Elementary School	Café Temporary	17.5
Murkland Elementary School	Café Temporary	17.5
Pawtucketville Memorial Elem.	Cook Manager	40
Pawtucketville Memorial Elem.	Café Worker-Permanent	35
Pawtucketville Memorial Elem.	Café Temporary	20
Pawtucketville Memorial Elem.	Café Temporary	17.5
Pawtucketville Memorial Elem.	Café Temporary	15
Pawtucketville Memorial Elem.	Café Temporary	17.5
Reilly Elementary School	Cook Manager	40
Reilly Elementary School	Café Worker-Permanent	35
Reilly Elementary School	Café Temporary	17.5
Reilly Elementary School	Café Temporary	17.5
Reilly Elementary School	Café Temporary	17.5
Shaughnessy Elementary School	Cook Manager	40
Shaughnessy Elementary School	Café Worker-Permanent	35
Shaughnessy Elementary School	Café Temporary	17.5
Shaughnessy Elementary School	Café Temporary	17.5
Shaughnessy Elementary School	Café Temporary	17.5
Shaughnessy Elementary School	Café Temporary	15
Washington Elementary School	Café Temporary	30
Bartlett Comm. Partn. School	Cook Manager	40
Bartlett Comm. Partn. School	Café Worker-Permanent	35
Bartlett Comm. Partn. School	Café Temporary	17.5
Bartlett Comm. Partn. School	Café Temporary	17.5
Bartlett Comm. Partn. School	Café Temporary	17.5
Bartlett Comm. Partn. School	Café Temporary	17.5
Bartlett Comm. Partn. School	Café Temporary	17.5

Lowell Public Schools
SY15 16 Food Service Roster

School	Position	Weekly hours
Pyne Arts Magnet	Cook Manager	40
Pyne Arts Magnet	Café Worker-Permanent	35
Pyne Arts Magnet	Café Temporary	17.5
Pyne Arts Magnet	Café Temporary	17.5
Pyne Arts Magnet: Cart	Café Temporary	17.5
Pyne Arts Magnet	Café Temporary	17.5
Butler Middle School	Cook Manager	40
Butler Middle School	Café Worker-Permanent	35
Butler Middle School	Café Temporary	17.5
Butler Middle School	Café Temporary	17.5
Butler Middle School	Café Temporary	17.5
Daley Middle School	Cook Manager	40
Daley Middle School	Café Worker-Permanent	35
Daley Middle School	Café Temporary	17.5
Daley Middle School	Café Temporary	17.5
Daley Middle School	Café Temporary	17.5
Daley Middle School	Café Temporary	17.5
Daley Middle School	Café Temporary	17.5
Daley Middle School	Café Temporary	15
Robinson Middle School	Cook Manager	40
Robinson Middle School	Café Worker-Permanent	35
Robinson Middle School	Café Temporary	17.5
Robinson Middle School	Café Temporary	17.5
Robinson Middle School	Café Temporary	17.5
Robinson Middle School	Café Temporary	17.5
Stoklosa Middle School	Cook Manager	40
Stoklosa Middle School	Café Worker-Permanent	35
Stoklosa Middle School	Café Worker-Temporary	17.5
Stoklosa Middle School	Café Worker-Temporary	17.5
Stoklosa Middle School	Café Worker-Temporary	17.5
Stoklosa Middle School	Café Worker-Temporary	15
Stoklosa Middle School	Café Temporary	17.5

SY15 16 Food Service Roster

School	Position	Weekly hours
Sullivan Middle School	Cook Manager	40
Sullivan Middle School	Café Worker-Permanent	35
Sullivan Middle School	Café Temporary	17.5
Sullivan Middle School	Café Temporary	17.5
Sullivan Middle School	Café Temporary	17.5
Sullivan Middle School	Café Temporary	17.5
Wang Middle School	Cook Manager	40
Wang Middle School	Café Worker-Permanent	35
Wang Middle School	Café Temporary	17.5
Wang Middle School	Café Temporary	17.5
Wang Middle School	Café Temporary	17.5
Wang Middle School	Café Temporary	17.5
Stem Academy	Cook Manager	40
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	15
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	15
Stem Academy	Café Temporary	15
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	30
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5
Stem Academy	Café Temporary	17.5

SY15 16 Food Service Roster

School	Position	Weekly hours
Lowell High School- Manager	Cook Manager	40
Lowell High School - Pizza	Café Worker Permanent	35
Lowell High School - Chopped Salad	Café Worker Permanent	35
Lowell High School - Grab and Go	Café Worker Permanent	35
Lowell High School - Freshman Academy	Café Worker Permanent	35
Lowell High School - Cashier	Café Worker Permanent	35
Lowell High School - Freshman Cart	Café Worker Permanent	35
Lowell High School - Deli	Café Worker Permanent	35
Lowell High School - Lead Cash	Café Worker Permanent	35
Lowell High School - Deli Service	Café Worker Permanent	17.5
Lowell High School - Chopped Salad Service	Café Temporary	17.5
Lowell High School - Breakfast Cart	Café Temporary	17.5
LHS Prep - Breakfast Cart	Café Temporary	17.5
Lowell High School - Pizza Service/Runner	Café Temporary	17.5
Lowell High School - Freshman Academy	Café Temporary	17.5
Lowell High School - Utility	Café Temporary	25
Lowell High School - Utility	Café Temporary	25
Lowell High School - Cashier	Café Temporary	25
Lowell High School -	Café Temporary	25
Lowell High School - Grill	Café Temporary	25
Lowell High School - Hot Line	Café Temporary	25
Lowell High School - Cashier	Café Temporary	17.5
Lowell High School - Impulse Prep	Café Temporary	17.5
LHS Prep - Dinner Program Prep	Café Temporary	17.5
LHS Prep - Dinner Program Prep	Café Temporary	17.5
Lowell High School - Hot Line Service	Café Temporary	17.5
Part time driver	café Temp-driver	17.5
Breakfast Program	Café Temporary	17.5
Dinner Program	Café Temporary	17.5
Freshman	Café Temporary	17.5
Robinson Middle School	Café Temporary	17.5
Greenhalge Elementary School	Café Temporary	17.5
Rogers School	Drivers	35
Rogers School	Drivers	35
Rogers School	Drivers	35

Wage Rates 15.16

Pay Period Salary	Pay Annual Salary	Pay Hrs/Period
201.04	8,644.72	15.00
234.37	10,077.91	17.50
566.89	24,376.27	35.00
724.05	31,134.15	40.00 cook
778.35	33,564.51	40.00 lhs cook
	10.00 per hour callins	

Note: The collective bargaining agreement expired in June 2014. The above rates will be revised when a new collective bargaining agreement is negotiated for Fiscal 2015.16

2014-15 SchoolYear Actuals	
<u>Meals</u>	
Breakfast Meals	1,279,844
Lunch Meals	1,807,485
Equivalent Meals	50,001
Snack and Dinner Meals	132,805
TOTAL	3,270,135
<u>Revenue</u>	
Cash Sales	730,636
Reimbursements	7,059,662
Caterings	50,718
Other Meals	0
TOTAL	7,841,017
<u>Costs</u>	
Food Costs	2,301,391
Total Labor	3,508,653
Direct Costs	1,300,862
TOTAL	7,110,906
Profit/(Loss) client return	730,111

CITY OF LOWELL, MASSACHUSETTS

**REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS**

FOR THE YEAR ENDED JUNE 30, 2014

CITY OF LOWELL, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

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100 Quannapowitt Parkway
Suite 101
Wakefield, MA 01880
T. 781-914-1700
F. 781-914-1701
www.powersandsullivan.com

Independent Auditor's Report

To the Honorable Mayor and City Council
City of Lowell, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lowell, Massachusetts, as of and for the year ended June 30, 2014 (except for the Lowell Contributory Retirement System which is as of and for the year ended December 31, 2013), and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lowell, Massachusetts, as of June 30, 2014 (except for the Lowell Contributory Retirement System which is as of and for the year ended December 31, 2013), and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2015, on our consideration of the City of Lowell, Massachusetts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 City of Lowell's internal control over financial reporting and compliance.

Powers + Sullivan, LLC

January 30, 2015

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the City of Lowell (the "City"), we offer readers of these basic financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2014. We encourage readers to consider the information presented in this report.

Financial Highlights

Government-wide

- The City's assets and deferred outflows of resources exceeded its liabilities at the close of 2014 by \$217.5 million.
- Governmental net position decreased by \$26.6 million. The decrease is attributable to a \$12.1 million increase in the other postemployment benefits (OPEB) liability; the use of \$4.0 million of fund balance to fund the general fund operation budget, depreciation on capital assets exceeding principal payments on long-term debt by \$2.6 million, and the decrease in internal service funds of \$8.6 million which was primarily the result of funding the OPEB Trust and the mitigation stabilization fund.
- Business-type activities experienced a combined \$3.3 million increase in net position.

Fund Financial Statements

- As of the close of the current year, the City's governmental funds reported combined ending fund balance of \$32.6 million, a decrease of \$7.4 million in comparison with the prior year. The decrease is primarily attributable to the \$1.0 million deficit in the general fund, \$6.7 million of capital project expenditures which have not been permanently financed, offset by bond proceeds of \$900 thousand.
- The City issued new debt of \$900 thousand for various governmental capital projects during 2014. Overall governmental long-term debt decreased by \$9.3 million and business-type long-term debt decreased by \$10.7 million.
- The City established an auditorium enterprise fund in 2014.
- The City established an OPEB trust fund in 2014, initially funding it with a \$7.8 million transfer from the remaining balance in the internal service fund resulting from when the City was self-insured for its health insurance activities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements - The *government-wide financial statements* are designed to provide readers with a broad overview of the financial position of the City.

The government-wide financial statements are presented using the accrual basis of accounting, which presents a view of the City's financial position in a manner similar to private-sector business.

The *statement of net position* presents information on all assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, human services, culture and recreation, and interest. The business type activities include costs relating to the sewer, water, parking, and auditorium activities.

The financial statements include not only the City itself (known as the *primary government*), but also a legally separate public employee retirement system for which the City is financially accountable. Financial information for this *component unit* is reported separately within the fiduciary fund statements.

Fund financial statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary and fiduciary funds.

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

The City maintains approximately 800 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. Data from the other funds are combined into a single, aggregate presentation under the caption *nonmajor governmental funds*.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds – The City maintains two types of proprietary funds.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses the enterprise funds to account for its sewer, water, parking and auditorium operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. The City uses internal service funds to account for health insurance activities and workers compensation benefits. Because these services primarily benefit governmental rather than business-type

activities, they have been included within *governmental activities* in the government-wide financial statements. In July 2012 the City entered the Group Insurance Commission and its health insurance activities are now premium based.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs.

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: a pension trust fund, an other postemployment benefits trust fund, private purpose trust funds, and agency funds. Private purpose trust funds are used to account for trust arrangements that benefit individuals, private organizations, or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Therefore, agency funds are not included within the statement of revenues, expenses and changes in net position.

The City is the trustee, or fiduciary, for its employees' pension plan. The City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These activities are excluded from the City's government-wide financial statements because the City cannot use these assets to finance its operations.

The City established an OPEB trust fund to account for funds set aside to help offset future postemployment benefits for retirees. The City contributed \$7.8 million to the fund in 2014. These activities are excluded from the City's government-wide financial statements because the City cannot use these assets to finance its operations.

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's overall assets and deferred outflows of resources exceeded liabilities by \$217.5 million at the close of 2014, an overall decrease of \$23.3 million from the prior year.

Net position of \$292.0 million reflects its net investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$24.5 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, a deficit of \$99.0 million, represents the impact of the \$141.0 million governmental and the \$4.8 million enterprise liability associated with GASB #45.

Details related to the City's governmental and business-type activities follow.

Governmental Activities

The assets and deferred outflows of resources of governmental activities exceeded liabilities by \$141.5 million at the close of 2014. Key components of the City's governmental financial position are listed below.

	<u>2014</u>	<u>2013</u>
Assets:		
Current assets.....	\$ 84,253,843	\$ 96,655,548
Noncurrent assets (excluding capital).....	25,618,318	32,286,811
Capital assets.....	290,933,371	291,760,929
Total assets.....	<u>400,805,532</u>	<u>420,703,288</u>
Deferred Outflows of Resources:		
Deferred charges on refunding.....	<u>328,703</u>	<u>503,484</u>
Liabilities:		
Current liabilities (excluding debt).....	31,891,741	26,626,651
Noncurrent liabilities (excluding debt).....	148,027,317	138,527,557
Current debt.....	12,771,913	12,631,775
Noncurrent debt.....	66,989,932	75,335,380
Total liabilities.....	<u>259,680,903</u>	<u>253,121,363</u>
Net Position:		
Net investment in capital assets.....	238,185,444	236,493,757
Restricted.....	24,503,403	26,349,227
Unrestricted.....	<u>(121,235,515)</u>	<u>(94,757,575)</u>
Total net position.....	<u>\$ 141,453,332</u>	<u>\$ 168,085,409</u>

A significant portion of the City's governmental activities net position, \$238.2 million, reflects its investment in capital assets less any related debt used to acquire those assets that is still outstanding.

The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt it should be noted that the resources to repay debt must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position of \$24.5 million represents resources that are subject to external restrictions on how they may be used. The deficit balance of unrestricted net position in the amount of \$121.2 million is due to the OPEB liability which at year-end totaled \$141.0 million.

Included within the governmental activities noncurrent assets, unrelated to capital assets, are \$20.1 million in future year school construction reimbursement grants.

Governmental activity liabilities include \$76.2 million in general obligation bonds and intergovernmental loans; \$10.4 million in liabilities for unused vacation, special leave, and enhanced longevity benefits; and \$3.7 million in future year's workers' compensation benefits.

The key elements of governmental activities are as follows:

	<u>2014</u>	<u>2013</u>
Program Revenues:		
Charges for services.....	\$ 12,730,809	\$ 15,302,666
Operating grants and contributions.....	207,965,308	205,512,198
Capital grants and contributions.....	4,534,561	4,775,726
Total program revenues.....	<u>225,230,678</u>	<u>225,590,590</u>
General Revenues:		
Real estate and personal property taxes.....	107,227,639	106,124,770
Tax liens.....	1,110,090	2,011,832
Motor vehicle and other excise taxes.....	7,209,084	7,318,198
Penalties and interest on taxes.....	1,642,988	2,114,566
Payments in lieu of taxes.....	936,859	823,163
Grants and contributions not restricted to specific programs.....	23,612,749	22,991,652
Unrestricted investment income.....	500,887	341,904
Gain on sale of capital assets.....	172,483	427,907
Miscellaneous.....	415,842	991,623
Total general revenues.....	<u>142,828,621</u>	<u>143,145,615</u>
Expenses:		
General government.....	21,877,005	21,573,027
Public safety.....	70,393,652	65,316,957
Education.....	263,199,808	245,483,473
Public works.....	17,776,949	18,704,973
Human services.....	15,499,772	16,981,505
Culture and recreation.....	7,203,371	6,684,905
Interest.....	3,235,701	3,789,776
Total expenses.....	<u>399,186,258</u>	<u>378,534,616</u>
Excess (Deficiency) before transfers.....	(31,126,959)	(9,798,411)
Transfers, net.....	4,494,882	4,215,915
Change in net position.....	(26,632,077)	(5,582,496)
Net position - beginning.....	168,085,409	173,667,905
Net position - ending.....	\$ <u>141,453,332</u>	\$ <u>168,085,409</u>

The governmental activities net position decreased in the current year by \$26.6 million. The decrease in net position is due to several factors:

The OPEB liability increased \$12.1 million; \$4.0 million of fund balance was used to fund the general fund operation budget, depreciation on capital assets exceeded principal payments on long-term debt by \$2.6 million, and an \$8.6 million decrease in the internal service funds which was primarily the result of funding the OPEB Trust and the mitigation stabilization fund.

Business-type Activities

The following summarizes the key financial components of the City's Business-type Activities:

	2014	2013
Assets:		
Current assets.....	\$ 34,139,502	\$ 38,888,615
Capital assets.....	202,642,131	204,462,551
Total assets.....	<u>236,781,633</u>	<u>243,351,166</u>
Liabilities:		
Current liabilities (excluding debt).....	4,935,130	4,641,765
Noncurrent liabilities (excluding debt).....	4,888,087	4,368,162
Current debt.....	7,507,580	7,112,908
Noncurrent debt.....	143,403,096	154,530,447
Total liabilities.....	<u>160,733,893</u>	<u>170,653,282</u>
Net Position:		
Net investment in capital assets.....	53,772,364	50,340,440
Unrestricted.....	22,275,376	22,357,444
Total net position.....	<u>\$ 76,047,740</u>	<u>\$ 72,697,884</u>
Program Revenues:		
Charges for services.....	\$ 38,531,729	\$ 32,294,891
Capital grants and contributions.....	2,251,246	1,379,672
Total program revenues.....	<u>40,782,975</u>	<u>33,674,563</u>
General Revenues:		
Unrestricted investment income.....	1,037	-
Expenses:		
Sewer.....	17,063,417	16,948,584
Water.....	7,637,669	7,665,986
Parking.....	5,582,599	5,576,031
Auditorium.....	2,655,589	-
Total expenses.....	<u>32,939,274</u>	<u>30,190,601</u>
Excess (Deficiency) before transfers.....	7,844,738	3,483,962
Transfers, net.....	<u>(4,494,882)</u>	<u>(4,215,915)</u>
Change in net position.....	<u>3,349,856</u>	<u>(731,953)</u>
Net position - beginning.....	72,697,884	73,429,837
Net position - ending.....	<u>\$ 76,047,740</u>	<u>\$ 72,697,884</u>

Business type activities assets exceeded liabilities by \$76.0 million at the close of 2014.

Net position of \$53.8 million reflect its net investment in capital assets less any debt used to acquire those assets that are still outstanding. The remaining balance of *unrestricted net position* of \$22.3 million may be used to meet ongoing obligations.

The sewer enterprise fund net position decreased by \$1.8 million during the current year. The decrease is primarily attributable to the restructuring of MCWT debt outstanding which was permanently financed in 2014 at an amount less than the original allotment.

The water enterprise fund net position increased by \$4.9 million during the current year. The increase is primarily due to water rates being designed to cover principal payments on long-term debt, direct and indirect costs and capital asset replacements. The fund also recognized capital grants of \$2.0 million associated with various MCWT projects.

The parking enterprise fund net position increased by \$371 thousand in the current year. The increase is primarily due to the parking rates being designed to cover principal payments on long-term debt, direct and indirect costs and capital asset replacements.

The auditorium enterprise fund was established during 2014 and had a deficit of \$77 thousand at year end.

Financial Analysis of the Government's Funds

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

Governmental funds - The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the year, governmental funds reported combined ending fund balances of \$32.6 million a decrease of \$7.4 million in comparison with the prior year. The decrease is primarily attributable to the \$1.0 million deficit in the general fund, \$6.7 million of capital project expenditures which have not been permanently financed, offset by bond proceeds of \$900 thousand. See Note 15 to the basic financial statements for additional information related to the capital project deficit.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund equaled \$12.1 million (which includes \$8.6 million set aside as stabilization), while total fund balance was \$24.5 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned and total fund balance represents 3.6% and 7.4% of general fund budgetary expenditures, respectively.

The general fund decreased by \$1.0 million during 2014. This was due to the planned use of free cash to balance the current year budget.

General fund revenues and other financing sources totaled \$332.8 million for 2014, an increase of \$6.8 million or 2.1% compared to the previous year. The change relates primarily to the budgeted increase for real estate and personal property taxes and an increase in intergovernmental revenues relating to School Ch70 receipts.

Total general fund expenditures and transfers to other funds totaled \$333.8 million, an increase of \$12.5 million or 3.9% over the previous year. The increase is primarily attributable to increases in employee benefit and pension expenditures, as well as salary increases across the board.

The internal service fund had an ending fund balance of \$3.1 million, a decrease of \$8.6 million over the prior year. The decrease is primarily the result of the use of \$7.8 million to fund the OPEB trust and \$750,000 for the mitigation stabilization fund. In July of 2012, the City entered into the Group Insurance Commission (GIC) and its health insurance activities are now premium based. The activity in the internal service fund relates to claims that had occurred prior to the date the City moved into the GIC and the workers compensation claims which the City continues to be self-insured for.

General Fund Budgetary Highlights

The difference between the original budget of \$304.3 million and the final amended budget of \$310.0 million amounted to a net increase of \$5.7 million. During 2014 the Council approved a \$3.1 million transfer to the pension stabilization fund, \$2.0 million for education appropriation increases, as well as transfers between departments representing minor increases and decreases in various budget line items. Revenues exceeded budget by \$143 thousand, while expenditures came in \$1.7 million lower than budgeted.

Capital Asset and Debt Administration

Capital Assets - The City's investment in capital assets for governmental activities as of June 30, 2014, amounts to \$290.9 million, net of accumulated depreciation. The investment in capital assets includes land; buildings; improvements; infrastructure; vehicles; machinery and equipment; books; and software.

The City's investment in capital assets for business-type activities as of June 30, 2014 amounts to \$202.6 million, net of accumulated depreciation. The investment in capital assets for the business-type activities predominately relates to both sewer and water infrastructure and systems as well as the various parking garage facilities. Additional information on the City's capital assets may be found in Note 4 to the basic financial statements.

Long-term debt – At June 30, 2014, the City had total governmental bonded debt of \$76.2 million. Of this amount \$74.3 million is a general obligation of the City and the remaining \$1.9 million is guaranteed debt under the Section 108 Loan Program. The City issued general obligation bonds totaling \$900 thousand related to school and other projects in 2014.

The sewer enterprise fund has \$95.7 million in long-term debt that is supported by the sewer rates and future MCWT principal and interest subsidies. Currently, the City has \$40.0 million in authorized and unissued long-term debt relating to future sewer projects.

The water enterprise fund has \$31.1 million in long-term debt that is supported by the water rates and future MCWT principal and interest subsidies. Currently, the City has \$28.1 million in authorized and unissued long-term debt relating to future water projects.

The parking enterprise fund has \$24.1 million in long-term debt that is supported by parking fees. Currently, the City has \$1.5 million in authorized and unissued long-term debt relating to future parking projects.

Next Year's Budget

The Mayor and City Council have approved the original 2015 general fund operating budget of \$320 million. Major drivers of increased expenditures were a \$3 million increase in the appropriation for pensions and an additional capital assessment for the regional technical high school, as well as an increased local contribution to the Lowell School Department to mitigate an accumulated net school spending deficit. Exacerbating this issue is a 6% increase in the City's cherry sheet assessment for charter school sending tuition, coupled with a 4.2% reduction in state funding to offset those tuition costs. Management was, however, able to hold wage

increases to a minimum while negotiating important concessions that will affect the City's long term fiscal health, such as capping sick leave buy back provisions for current employees and eliminating the option for future employees, and cost saving measures like direct deposit and paperless payroll.

Furthermore, the City continues to reap the benefits of the decision to join the State's GIC health insurance and the increase in health insurance for 2015 was only 2% over the prior year. The average increase in insurance costs between 2009 and 2011 was 9%, on average. The new city administration has continued to examine expenditures by utilizing the LowellSTAT program, which has produced a net savings of over \$1.5 million in cost savings and revenue enhancements.

All of these initiatives will ease pressure on operating costs now and in the future. During the most recent ratings review by Standard and Poor's, the City's bond rating was upgraded to "AA-". Additionally, related to a subsequent issue of Bond Anticipation Notes, S&P assigned a SP-1+ rating, which is their highest short-term rating. Among the reasons for the upgrade the rating agency cited strong budgetary performance with management projecting positive results for 2014; very strong liquidity, strong cash levels to cover both debt service and expenditures; and very strong management conditions with strong financial management practices.

The growth in local property taxes in 2015 was 3.5%. Chapter 70 school aid increased by \$5.2 million, and Lowell increased its local contribution to the schools by \$2.9 million. Other general fund revenues have remained relatively flat, overall.

The FY15 budgeted enterprise revenues increased due to several factors. The City recently renegotiated the inter-municipal agreement (IMA) with the local communities serviced by the Lowell Regional Wastewater Utility, resulting in an increased assessment by participating towns to contribute to the utility's debt service expenses related to system improvements. Further, a 7% increase in the sewer rate was voted, with total revenues planned to increase by just under \$1 million. The Water revenue estimate increased by \$281,000. Parking revenues are estimated to increase by \$156,500, due mostly to the installation and expansion of kiosks in the downtown.

Requests for Information

This financial report is designed to provide a general overview of the City of Lowell's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the *City Auditor, City Hall, 375 Merrimack Street, Lowell, MA 01852*.

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Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2014

	<i>Primary Government</i>		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 55,994,315	\$ 22,497,796	\$ 78,492,111
Investments.....	1,956,329	-	1,956,329
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	2,070,999	-	2,070,999
Tax liens.....	447,332	-	447,332
Motor vehicle excise taxes.....	1,439,766	-	1,439,766
User fees.....	-	10,780,505	10,780,505
Trash fees.....	680,289	-	680,289
Departmental and other.....	4,100	861,201	865,301
Intergovernmental.....	17,340,844	-	17,340,844
Loans.....	375,426	-	375,426
Tax foreclosures.....	3,753,643	-	3,753,643
Working capital deposit.....	190,800	-	190,800
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Tax liens.....	3,839,322	-	3,839,322
Intergovernmental.....	20,078,996	-	20,078,996
Loans.....	1,700,000	-	1,700,000
Capital assets, nondepreciable.....	33,199,712	2,844,420	36,044,132
Capital assets, net of accumulated depreciation.....	257,733,659	199,797,711	457,531,370
TOTAL ASSETS.....	400,805,532	236,781,633	637,587,165
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding.....	328,703	-	328,703
LIABILITIES			
CURRENT:			
Warrants payable.....	7,654,382	2,654,548	10,308,930
Accrued payroll.....	10,129,567	-	10,129,567
Tax refunds payable.....	2,448,059	-	2,448,059
Accrued interest.....	809,389	1,812,288	2,621,677
Other liabilities.....	3,789,625	76,892	3,866,517
Compensated absences.....	6,283,719	391,402	6,675,121
Workers' compensation.....	777,000	-	777,000
Notes payable.....	1,920,000	-	1,920,000
Bonds payable.....	10,851,913	7,507,580	18,359,493
NONCURRENT:			
Compensated absences.....	4,078,339	114,296	4,192,635
Workers' compensation.....	2,936,000	-	2,936,000
Other postemployment benefits.....	141,012,978	4,773,791	145,786,769
Bonds payable.....	66,989,932	143,403,096	210,393,028
TOTAL LIABILITIES.....	259,680,903	160,733,893	420,414,796
NET POSITION			
Net investment in capital assets.....	238,185,444	53,772,364	291,957,808
Restricted for:			
Chapter 17 special reserve.....	2,243,308	-	2,243,308
Streets.....	3,470,661	-	3,470,661
Community development.....	7,785,007	-	7,785,007
Loans.....	2,075,426	-	2,075,426
Permanent funds:			
Expendable.....	198,518	-	198,518
Nonexpendable.....	1,796,484	-	1,796,484
Gifts and grants.....	6,933,999	-	6,933,999
Unrestricted.....	(121,235,515)	22,275,376	(98,960,139)
TOTAL NET POSITION.....	\$ 141,453,332	\$ 76,047,740	\$ 217,501,072

See accompanying notes to basic financial statements.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
<i>Governmental Activities:</i>					
General government.....	\$ 21,877,005	\$ 4,616,661	\$ 931,810	\$ -	\$ (16,328,534)
Public safety.....	70,393,652	3,090,173	2,814,902	-	(64,488,577)
Education.....	263,199,808	707,613	194,821,234	62,500	(67,608,461)
Public works.....	17,776,949	3,471,597	200,000	4,472,061	(9,633,291)
Human services.....	15,499,772	474,877	8,544,639	-	(6,480,256)
Culture and recreation.....	7,203,371	369,888	469,145	-	(6,364,338)
Interest.....	3,235,701	-	183,578	-	(3,052,123)
Total Governmental Activities.....	399,186,258	12,730,809	207,965,308	4,534,561	(173,955,580)
<i>Business-Type Activities:</i>					
Sewer.....	17,063,417	17,720,617	-	228,826	886,026
Water.....	7,637,669	12,084,951	-	2,022,420	6,469,702
Parking.....	5,582,599	6,397,464	-	-	814,865
Auditorium.....	2,655,589	2,328,697	-	-	(326,892)
Total Business-Type Activities.....	32,939,274	38,531,729	-	2,251,246	7,843,701
Total Primary Government.....	\$ 432,125,532	\$ 51,262,538	\$ 207,965,308	\$ 6,785,807	\$ (166,111,879)

See accompanying notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (Continued)

FOR THE YEAR ENDED JUNE 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page.....	\$ (173,955,580)	\$ 7,843,701	\$ (166,111,879)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	107,227,639	-	107,227,639
Tax liens.....	1,110,090	-	1,110,090
Motor vehicle and other excise taxes.....	7,209,084	-	7,209,084
Penalties and interest on taxes.....	1,642,988	-	1,642,988
Payments in lieu of taxes.....	936,859	-	936,859
Grants and contributions not restricted to specific programs.....	23,612,749	-	23,612,749
Unrestricted investment income.....	500,887	1,037	501,924
Gain on disposal of capital assets.....	172,483	-	172,483
Miscellaneous.....	415,842	-	415,842
<i>Transfers, net</i>	4,494,882	(4,494,882)	-
Total general revenues and transfers.....	147,323,503	(4,493,845)	142,829,658
Change in net position.....	(26,632,077)	3,349,856	(23,282,221)
<i>Net Position:</i>			
Beginning of year.....	168,085,409	72,697,884	240,783,293
End of year.....	\$ 141,453,332	\$ 76,047,740	\$ 217,501,072

See accompanying notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2014

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents.....	\$ 46,521,619	\$ 6,340,143	\$ 52,861,762
Investments.....	-	1,956,329	1,956,329
Receivables, net of uncollectibles:			
Real estate and personal property taxes.....	2,070,999	-	2,070,999
Tax liens.....	4,286,654	-	4,286,654
Motor vehicle & other excise taxes.....	1,439,766	-	1,439,766
Trash fees.....	680,289	-	680,289
Departmental and other.....	4,100	-	4,100
Intergovernmental.....	24,904,426	12,515,414	37,419,840
Loans.....	-	2,075,426	2,075,426
Tax foreclosures.....	3,753,643	-	3,753,643
Working capital deposit.....	190,800	-	190,800
TOTAL ASSETS.....	\$ 83,852,296	\$ 22,887,312	\$ 106,739,608
LIABILITIES			
Warrants payable.....	\$ 6,042,839	\$ 1,611,543	\$ 7,654,382
Accrued payroll.....	10,129,567	-	10,129,567
Tax refunds payable.....	2,448,059	-	2,448,059
Accrued interest on short-term debt.....	16,502	-	16,502
Other liabilities.....	3,789,625	-	3,789,625
Notes payable.....	-	1,920,000	1,920,000
TOTAL LIABILITIES.....	22,426,592	3,531,543	25,958,135
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue.....	36,902,880	11,260,253	48,163,133
FUND BALANCES			
Nonspendable.....	-	1,796,484	1,796,484
Restricted.....	2,243,308	12,983,873	15,227,181
Committed.....	7,956,673	-	7,956,673
Assigned.....	2,267,905	-	2,267,905
Unassigned.....	12,054,938	(6,684,841)	5,370,097
TOTAL FUND BALANCES.....	24,522,824	8,095,516	32,618,340
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 83,852,296	\$ 22,887,312	\$ 106,739,608

See accompanying notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2014

Total governmental fund balances.....	\$	32,618,340
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		290,933,371
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		48,163,133
Internal service funds are used by management to account for retirees' health insurance and workers' compensation activities.		
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.....		3,132,553
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(792,887)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Bonds payable.....	(77,841,845)	
Workers compensation.....	(3,713,000)	
Other postemployment benefits.....	(141,012,978)	
Compensated absences.....	<u>(10,362,058)</u>	
Net effect of reporting long-term liabilities.....		(232,929,881)
In the statement of activities, deferred charges are reported for refundings of debt, which are amortized over the shorter of the remaining life of the refunding bonds or refunded bonds. In governmental funds, defeasances of debt are expensed when the refunding bonds are issued.....		<u>328,703</u>
Net position of governmental activities.....	\$	<u><u>141,453,332</u></u>

See accompanying notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014

	General	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:			
Real estate and personal property taxes, net of tax refunds.....	\$ 107,176,901	\$ -	\$ 107,176,901
Tax liens.....	2,221,816	-	2,221,816
Motor vehicle and other excise taxes.....	8,358,081	-	8,358,081
Trash disposal.....	3,161,904	-	3,161,904
Penalties and interest on taxes.....	1,642,993	-	1,642,993
Payments in lieu of taxes.....	936,859	-	936,859
Intergovernmental.....	196,572,649	43,677,950	240,250,599
Departmental and other.....	7,101,884	3,324,563	10,426,447
Contributions.....	-	177,173	177,173
Investment income.....	411,033	89,854	500,887
Miscellaneous.....	-	192,569	192,569
TOTAL REVENUES.....	327,584,120	47,462,109	375,046,229
EXPENDITURES:			
Current:			
General government.....	14,862,007	1,667,438	16,529,445
Public safety.....	41,908,677	2,530,330	44,439,007
Education.....	138,315,099	31,843,178	170,158,277
Public works.....	13,753,636	8,093,510	21,847,146
Human services.....	3,797,956	10,125,048	13,923,004
Culture and recreation.....	3,928,021	972,960	4,900,981
Pension benefits.....	49,476,984	-	49,476,984
Employee benefits.....	38,198,596	-	38,198,596
State and county charges.....	15,444,047	-	15,444,047
Debt service:			
Principal.....	10,056,775	160,000	10,216,775
Interest.....	3,309,425	37,269	3,346,694
TOTAL EXPENDITURES.....	333,051,223	55,429,733	388,480,956
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(5,467,103)	(7,967,624)	(13,434,727)
OTHER FINANCING SOURCES (USES):			
Proceeds from bonds.....	-	900,000	900,000
Premium from issuance of bonds.....	313,432	-	313,432
Sale of capital assets.....	27,756	299,077	326,833
Transfers in.....	4,849,330	500,000	5,349,330
Transfers out.....	(730,000)	(124,448)	(854,448)
TOTAL OTHER FINANCING SOURCES (USES).....	4,460,518	1,574,629	6,035,147
NET CHANGE IN FUND BALANCES.....	(1,006,585)	(6,392,995)	(7,399,580)
FUND BALANCES AT BEGINNING OF YEAR.....	25,529,409	14,488,511	40,017,920
FUND BALANCES AT END OF YEAR.....	\$ 24,522,824	\$ 8,095,516	\$ 32,618,340

See accompanying notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds.....		\$ (7,399,580)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....	12,100,167	
Depreciation expense.....	<u>(12,773,375)</u>	
Net effect of reporting capital assets.....		(673,208)
<p>In the Statement of Activities, only the <i>gain</i> on the sale of capital assets is reported, whereas in the governmental funds the entire proceeds of the sale are reported as financial resources. As a result, the change in net position differs from the change in fund balance by the cost of the capital assets sold.....</p>		
		(154,350)
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		(7,766,720)
<p>The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.</p>		
Proceeds from bonds.....	(900,000)	
Debt service principal payments.....	10,216,775	
Amortization of premiums on refunding.....	<u>359,844</u>	
Net effect of reporting long term debt.....		9,676,619
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....	(667,548)	
Net change in accrued interest on long-term debt.....	219,805	
Net change in workers compensation accrual.....	928,000	
Other postemployment benefits.....	(12,088,607)	
Amortization of deferred charge on refunding.....	<u>(174,781)</u>	
Net effect of recording long-term liabilities and amortizing deferred charges.....		(11,763,131)
<p>Internal service funds are used by management to account for health insurance and workers' compensation activities.</p>		
The net activity of internal service funds is reported with Governmental Activities.....		<u>(8,551,707)</u>
Change in net position of governmental activities.....		\$ <u>(26,632,077)</u>

See accompanying notes to basic financial statements.

**PROPRIETARY FUNDS
STATEMENT OF NET POSITION**

JUNE 30, 2014

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Sewer	Water	Parking	Auditorium	Total	
ASSETS						
CURRENT:						
Cash and cash equivalents.....	\$ 14,251,872	\$ 6,298,659	\$ 1,896,092	\$ 51,173	\$ 22,497,796	\$ 3,132,553
Receivables, net of allowance for uncollectibles:						
User fees.....	5,809,191	4,971,314	-	-	10,780,505	-
Departmental and other.....	-	-	861,201	-	861,201	-
Total current assets.....	<u>20,061,063</u>	<u>11,269,973</u>	<u>2,757,293</u>	<u>51,173</u>	<u>34,139,502</u>	<u>3,132,553</u>
NONCURRENT:						
Capital assets, nondepreciable.....	1,235,798	746,856	861,766	-	2,844,420	-
Capital assets, net of accumulated depreciation.....	<u>128,140,058</u>	<u>36,973,944</u>	<u>34,683,709</u>	<u>-</u>	<u>199,797,711</u>	<u>-</u>
Total noncurrent assets.....	<u>129,375,856</u>	<u>37,720,800</u>	<u>35,545,475</u>	<u>-</u>	<u>202,642,131</u>	<u>-</u>
TOTAL ASSETS.....	<u>149,436,919</u>	<u>48,990,773</u>	<u>38,302,768</u>	<u>51,173</u>	<u>236,781,633</u>	<u>3,132,553</u>
LIABILITIES						
CURRENT:						
Warrants payable.....	1,245,884	1,124,716	232,775	51,173	2,654,548	-
Accrued interest.....	1,125,226	358,370	328,692	-	1,812,288	-
Other liabilities.....	-	-	-	76,892	76,892	-
Compensated absences.....	252,819	123,096	15,487	-	391,402	-
Bonds payable.....	<u>4,001,959</u>	<u>2,220,621</u>	<u>1,285,000</u>	<u>-</u>	<u>7,507,580</u>	<u>-</u>
Total current liabilities.....	<u>6,625,888</u>	<u>3,826,803</u>	<u>1,881,954</u>	<u>128,065</u>	<u>12,442,710</u>	<u>-</u>
NONCURRENT:						
Compensated absences.....	74,287	37,953	2,056	-	114,296	-
Other postemployment benefits.....	2,490,446	1,802,437	480,908	-	4,773,791	-
Bonds payable.....	<u>91,720,485</u>	<u>28,882,611</u>	<u>22,800,000</u>	<u>-</u>	<u>143,403,096</u>	<u>-</u>
Total noncurrent liabilities.....	<u>94,285,218</u>	<u>30,723,001</u>	<u>23,282,964</u>	<u>-</u>	<u>148,291,183</u>	<u>-</u>
TOTAL LIABILITIES.....	<u>100,911,106</u>	<u>34,549,804</u>	<u>25,144,918</u>	<u>128,065</u>	<u>160,733,893</u>	<u>-</u>
NET POSITION						
Net investment in capital assets.....	35,569,271	6,617,568	11,585,525	-	53,772,364	-
Unrestricted.....	<u>12,956,542</u>	<u>7,823,401</u>	<u>1,572,325</u>	<u>(76,892)</u>	<u>22,275,376</u>	<u>3,132,553</u>
TOTAL NET POSITION.....	<u>\$ 48,525,813</u>	<u>\$ 14,440,969</u>	<u>\$ 13,157,850</u>	<u>\$ (76,892)</u>	<u>\$ 76,047,740</u>	<u>\$ 3,132,553</u>

See accompanying notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED JUNE 30, 2014

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Sewer	Water	Parking	Auditorium	Total	
OPERATING REVENUES:						
Charges for services	\$ 17,566,268	\$ 12,082,562	\$ 6,397,464	\$ 2,328,697	\$ 38,374,991	\$ -
Other	154,349	2,389	-	-	156,738	143
TOTAL OPERATING REVENUES	17,720,617	12,084,951	6,397,464	2,328,697	38,531,729	143
OPERATING EXPENSES:						
Cost of services and administration	10,496,087	4,434,426	3,030,746	2,655,589	20,616,848	-
Depreciation	4,008,823	2,120,721	1,441,841	-	7,571,385	-
Payment to OPEB trust	-	-	-	-	-	7,800,000
Payment to mitigation fund	-	-	-	-	-	750,000
Employee benefits	-	-	-	-	-	1,850
TOTAL OPERATING EXPENSES	14,504,910	6,555,147	4,472,587	2,655,589	28,188,233	8,551,850
OPERATING INCOME (LOSS)	3,215,707	5,529,804	1,924,877	(326,892)	10,343,496	(8,551,707)
NONOPERATING REVENUES (EXPENSES):						
Investment income	-	-	1,037	-	1,037	-
Interest expense	(2,558,507)	(1,082,522)	(1,110,012)	-	(4,751,041)	-
Intergovernmental	228,826	2,022,420	-	-	2,251,246	-
TOTAL NONOPERATING REVENUES (EXPENSES), NET	(2,329,681)	939,898	(1,108,975)	-	(2,498,758)	-
INCOME (LOSS) BEFORE TRANSFERS	886,026	6,469,702	815,902	(326,892)	7,844,738	(8,551,707)
TRANSFERS:						
Transfers in	-	-	-	250,000	250,000	-
Transfers out	(2,695,975)	(1,804,341)	(444,566)	-	(4,744,882)	-
TOTAL OPERATING TRANSFERS	(2,695,975)	(1,804,341)	(444,566)	250,000	(4,494,882)	-
CHANGE IN NET POSITION	(1,809,949)	4,865,361	371,336	(76,892)	3,349,856	(8,551,707)
NET POSITION AT BEGINNING OF YEAR	50,335,782	9,575,608	12,786,514	-	72,697,884	11,684,260
NET POSITION AT END OF YEAR	\$ 48,525,813	\$ 14,440,969	\$ 13,157,850	\$ (76,892)	\$ 76,047,740	\$ 3,132,553

See accompanying notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2014

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Sewer	Water	Parking	Auditorium	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:						
Receipts from customers and users.....	\$ 16,872,879	\$ 10,989,609	\$ 6,365,619	\$ 2,326,697	\$ 36,566,804	\$ -
Receipts from insurance reimbursements.....	-	-	-	-	-	143
Payments to vendors.....	(6,981,499)	(2,266,426)	(2,222,591)	(2,527,524)	(13,997,980)	-
Payments to employees.....	(3,032,812)	(2,049,121)	(440,957)	-	(5,522,890)	-
Payment to OPEB trust.....	-	-	-	-	-	(7,800,000)
Payment to mitigation fund.....	-	-	-	-	-	(750,000)
Payments for interfund services used.....	-	-	-	-	-	(1,850)
NET CASH FROM OPERATING ACTIVITIES.....	6,858,628	6,674,062	3,702,071	(198,827)	17,035,934	(8,551,707)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers in.....	-	-	-	250,000	250,000	-
Transfers out.....	(2,695,975)	(1,604,341)	(444,566)	-	(4,744,882)	-
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....	(2,695,975)	(1,604,341)	(444,566)	250,000	(4,494,882)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from the issuance of bonds.....	5,150,000	500,000	480,000	-	6,130,000	-
Acquisition and construction of capital assets.....	(1,887,656)	(2,323,391)	(1,585,097)	-	(5,806,144)	-
Principal payments on bonds and notes.....	(8,886,740)	(2,706,168)	(1,650,000)	-	(13,242,908)	-
Interest expense.....	(2,683,371)	(765,904)	(1,144,944)	-	(4,594,219)	-
Intergovernmental revenue.....	228,826	2,178,941	-	-	2,407,767	-
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(8,078,941)	(3,116,522)	(3,910,041)	-	(15,105,504)	-
CASH FLOWS FROM INVESTING ACTIVITIES:						
Investment income.....	-	-	1,037	-	1,037	-
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	(3,916,288)	1,953,199	(651,499)	51,173	(2,563,415)	(8,551,707)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	18,168,160	4,345,460	2,547,591	-	25,061,211	11,584,260
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 14,251,872	\$ 6,298,659	\$ 1,896,092	\$ 51,173	\$ 22,497,796	\$ 3,132,553
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:						
Operating income (loss).....	\$ 3,215,707	\$ 5,529,804	\$ 1,924,877	\$ (326,892)	\$ 10,343,496	\$ (8,551,707)
Adjustments to reconcile operating income (loss) to net cash from operating activities:						
Depreciation.....	4,008,823	2,120,721	1,441,841	-	7,571,385	-
Changes in assets and liabilities:						
Accounts receivable.....	(847,738)	(1,095,342)	-	-	(1,943,080)	-
Departmental and other.....	-	-	(31,845)	-	(31,845)	-
Warrants payable.....	215,411	(7,882)	222,199	51,173	480,901	-
Other liabilities.....	-	-	-	76,892	76,892	-
Other postemployment benefits.....	245,850	140,099	139,728	-	525,677	-
Accrued compensated absences.....	20,575	(13,338)	5,271	-	12,508	-
Total adjustments.....	3,642,921	1,144,258	1,777,194	128,065	6,692,438	-
NET CASH FROM OPERATING ACTIVITIES.....	\$ 6,858,628	\$ 6,674,062	\$ 3,702,071	\$ (198,827)	\$ 17,035,934	\$ (8,551,707)
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:						
Principal and interest long-term debt subsidy.....	\$ 228,826	\$ 384,332	\$ -	\$ -	\$ 613,158	\$ -

See accompanying notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2014

	Pension Trust Fund (as of December 31, 2013)	Other Postemployment Benefits Trust	Private Purpose Trust Funds	Agency Funds
ASSETS				
CURRENT:				
Cash and cash equivalents.....	\$ 7,846,496	\$ 7,800,000	\$ 29,247	\$ 718,763
Investments.....	278,921,100	-	130,984	-
Receivables, net of allowance for uncollectibles:				
Intergovernmental.....	9,155,684	-	-	-
TOTAL ASSETS.....	295,923,280	7,800,000	160,231	718,763
LIABILITIES				
Warrants payable.....	-	-	-	17,764
Liabilities due depositors.....	-	-	-	694,273
Other liabilities.....	-	-	-	6,726
TOTAL LIABILITIES.....	-	-	-	718,763
NET POSITION				
Held in trust for:				
Pension benefits.....	295,923,280	-	-	-
Other postemployment benefits.....	-	7,800,000	-	-
Other purposes.....	-	-	160,231	-
TOTAL NET POSITION.....	\$ 295,923,280	\$ 7,800,000	\$ 160,231	\$ -

See accompanying notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2014

	Pension Trust Fund (as of December 31, 2013)	Other Postemployment Benefits Trust	Private Purpose Trust Funds
ADDITIONS:			
Contributions:			
Employer.....	\$ 18,311,367	\$ 7,800,000	\$ -
Employee.....	8,401,855	-	-
Private donations.....	38,500	-	-
Total contributions.....	<u>26,751,722</u>	<u>7,800,000</u>	<u>-</u>
Net investment income (loss):			
Net change in fair value of investments.....	30,243,251	-	-
Interest.....	7,732,772	-	744
Total investment income (loss).....	37,976,023	-	744
Less: investment expense.....	<u>(1,574,668)</u>	<u>-</u>	<u>-</u>
Net investment income (loss).....	<u>36,401,355</u>	<u>-</u>	<u>744</u>
Intergovernmental.....	513,401	-	-
Transfers from other systems.....	800,370	-	-
TOTAL ADDITIONS.....	<u>64,466,848</u>	<u>7,800,000</u>	<u>744</u>
DEDUCTIONS:			
Administration.....	360,246	-	-
Transfers to other systems.....	1,272,998	-	-
Retirement benefits and refunds.....	31,733,089	-	-
TOTAL DEDUCTIONS.....	<u>33,366,333</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION.....	31,100,515	7,800,000	744
NET POSITION AT BEGINNING OF YEAR.....	264,822,765	-	159,487
NET POSITION AT END OF YEAR.....	<u>\$ 295,923,280</u>	<u>\$ 7,800,000</u>	<u>\$ 160,231</u>

See accompanying notes to basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the City of Lowell, Massachusetts (City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant City accounting policies are described herein.

A. Reporting Entity

The City is a municipal corporation that is governed by an elected nine member City Council, of which one member serves as mayor, and an appointed City Manager.

For financial reporting purposes, the City has included all funds, organizations, account groups, agencies, boards, commissions and institutions. The City has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. In accordance with GAAP, these basic financial statements present the City (the primary government) as well as a component unit. One entity has been included as a component unit in the reporting entity, because of the significance of its operational and/or financial relationship.

Component Unit Presented as a Fiduciary Fund – The following component unit is presented as a Fiduciary Fund of the primary government due to the nature and significance of relationship between the City and the component unit.

The Lowell Contributory Retirement System (System) was established to provide retirement benefits to City employees and their beneficiaries. The System is governed by a five-member board comprised of the City Auditor (ex-officio), two elected members and two appointed members. The System is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

Availability of Financial Information for Component Units

The System did not issue a separate audited financial statement. The System issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts' (Commonwealth) Public Employee Retirement Administration Commission (PERAC). That report may be obtained by contacting the System located at 375 Merrimack Street, Lowell, Massachusetts, 01852.

B. Government-Wide and Fund Financial Statements***Government-Wide Financial Statements***

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows of resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

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

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

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

The following major governmental fund is reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources of the general government, except those that are required to be accounted for in another fund.

The nonmajor governmental funds consist of special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *sewer enterprise fund* is used to account for the sewer activities.

The *water enterprise fund* is used to account for the water activities.

The *parking fund* is used to account for the parking garage activities.

The *auditorium fund* is used to account for the activities of the Lowell Memorial Auditorium.

The *internal service fund* is used to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to employees' health insurance. As of July 1, 2012, the City entered the Group Insurance Commission and its health insurance activities are now premium based.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension trust fund* is used to account for the activities of the Lowell Contributory Retirement System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries.

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future OPEB liabilities.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *agency fund* is used to account for assets held in a purely custodial capacity.

Government-wide and Fund Financial Statements

For the government-wide financial statements, and proprietary and fiduciary fund accounting, all applicable Financial Accounting Standards Board (FASB) pronouncements issued on or prior to November 30, 1989, are applied, unless those pronouncements conflict with or contradict GASB pronouncements.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st of each year and are subject to penalties and interest if they are not paid by their respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed during the fourth quarter of each year on delinquent properties and are recorded as receivables.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered in the City and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Water & Sewer

Water and Sewer user fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by their respective due date. Liens are processed in December of every year and included as a lien on the property owner's tax bill. User charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Trash

Trash fees are levied quarterly with the water and sewer bills. These charges are based on a flat fee of \$18 per family unit up to six units. Trash liens are processed in December of each year and included as a lien on the property owner's tax bill. Trash charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Departmental and Other

Departmental and other receivables consist primarily of outstanding parking tickets and are recorded as receivables in the year accrued. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Loans

The Department of Planning and Development administers loan programs that provide housing assistance to residents and capital needs assistance for small businesses. Upon issuance, a receivable is recorded for the principal amount of the loan.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

F. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

G. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, land improvements, buildings, improvements, machinery and equipment, vehicles and infrastructure (e.g., roads, water mains, sewer mains, and similar items), books and software are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation.

Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Buildings and improvements.....	20-40
Capital improvements (other than buildings)...	20
Infrastructure.....	40-50
Vehicles.....	5-15
Equipment.....	5-10
Books.....	3-10
Software.....	5

All purchases and construction costs in excess of \$25,000, with expected useful lives of greater than one year, are capitalized at the date of acquisition or construction, respectively.

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements meeting the criteria above are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

H. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The City reported deferred charges on refunding in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City does not have any items that qualify for reporting in this category.

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have not been recorded in the governmental fund financial statements but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The City has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

I. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

J. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as operating transfers in and operating transfers out.

Government-Wide Financial Statements

Operating transfers between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net".

Fund Financial Statements

Operating transfers between and within funds are *not* eliminated from the individual fund statements and are reported as operating transfers in and operating transfers out.

K. Unavailable Revenue

Fund Financial Statements

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

L. Net Position and Fund Equity

Government-Wide Financial Statements (Net position)

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position reported as "net investment in capital assets" includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of

capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state's school building program is not considered to be capital related debt.

Net position has been "restricted for" the following:

"Chapter 17 special reserve" represents amounts accumulated that can be used for unforeseen expenditures pursuant to Chapter 17 of the Acts of 1992.

"Streets" represents amounts committed by the Commonwealth for the repair and/or construction of streets.

"Community development" represents amounts committed by the federal Department of Housing and Urban Development (HUD) for various community development projects.

"Loans" represents community development outstanding loans receivable balances.

"Permanent funds - expendable" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Permanent funds - nonexpendable" represents amounts held in trust for which only investment earnings may be expended.

"Gifts and grants" represents restrictions placed on assets from outside parties.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

"Nonspendable" fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

"Restricted" fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

"Committed" fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. A vote of the City Council is the highest level of decision making authority that can commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose or a vote is taken to rescind the commitment.

"Assigned" fund balance includes amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Auditor has the authority to assign fund balance. Funds are assigned when the City has an obligation to purchase goods or services from the current years' appropriation.

"Unassigned" fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

Sometimes the City will fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balances in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the City's policy to consider restricted fund balance to have been depleted first, followed by committed fund balance, and assigned fund balance. Unassigned fund balance is applied last.

M. Long-term debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as a liability in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as an other financing source in the period issued. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

N. Investment Income

Excluding the permanent funds and internal service funds, investment income derived from major nonmajor governmental funds and enterprise funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

O. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

P. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

Q. Individual Fund Deficits

Several individual fund deficits exist at June 30, 2014, within the Special Revenue and Capital Project Funds. These deficits will be funded through grants, issuance of long-term debt and available fund balances.

The Auditorium ended with a \$77 thousand deficit which will be funded through tax levy and available funds. The City re-negotiated their agreement with the management company that limits the City's future subsidy to \$200 thousand per year through 2016.

R. Total Column*Government-Wide Financial Statements*

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

Fund Financial Statements

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

NOTE 2 - CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other funds. Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's investment policy states that financial institutions shall be selected first and foremost with regard to safety as recognized by a top rating with the Veribanc or similar rating service. At year-end, the carrying amount of the City's deposits totaled \$86,931,003 and the bank balance totaled \$91,496,007. Of the

bank balance, \$1,806,170 was covered by Federal Depository Insurance, \$14,288,661 was covered by the Depositors Insurance Fund, \$54,902,340 was collateralized, and \$20,498,836 was uninsured and uncollateralized.

At December 31, 2013, carrying amount of deposits for the System totaled \$7,846,496 and the bank balance totaled \$8,092,845. All of the bank balance was covered by the Federal Depository Insurance and none of the funds were exposed to custodial risk.

Investments

As of June 30, 2014, the City had the following investments:

Investment Type	Fair Value	Fair Value By Maturity		
		Under 1 Year	1-5 Years	6-10 Years
<u>Debt Securities</u>				
Federal Home Loans Mtg Corp.....	\$ 140,277	\$ -	\$ 140,277	\$ -
Federal Home Loan Bank.....	319,964	-	319,964	-
Federal National Mortgage Association.....	118,088	118,088	-	-
Governmental National Mortgage Association.....	1,763	-	1,763	-
U.S. Treasury Notes.....	152,215	-	152,215	-
Corporate Bonds.....	173,342	-	173,342	-
Municipal Bonds.....	245,397	40,520	199,389	5,488
Total Debt Securities.....	1,151,046	\$ 158,608	\$ 986,950	\$ 5,488
<u>Other Investments</u>				
Equity Securities.....	437,142			
Equity Mutual Funds.....	51,475			
Brokered CDs.....	447,650			
*MMDT.....	109,118			
Total Investments.....	\$ 2,196,431			

*MMDT is included within cash and cash equivalents on the financial statements.

The City's investment in the Federal Home Loan Mortgage Corp, Federal Home Loan Bank, Federal National Mortgage Association, Governmental National Mortgage Association, and the U.S. Treasury Notes totaled \$732,307. These investments are all rated AA+ by Standard & Poor's. Of the \$173,342 invested in corporate bonds, \$20,917 was rated AA+ and the remaining \$152,425 was rated A-. Of the investments in Municipal Bonds, \$50,958 was rated AA+, \$136,051 was rated AA, and \$58,388 was rated AA-.

As of December 31, 2013, the System had the following investments:

<u>Other Investments</u>	
Equity Securities.....	\$ 940,887
Alternative Investments.....	1,695,357
Real Estate Investments.....	1,570,283
PRIT Fund.....	274,714,573
Total Investments.....	\$ 278,921,100

Custodial Credit Risk – Investments

For the City's investments, this is the risk that, in the event of a failure by the counterparty, the City will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. Of the investments, \$140,277 in Federal Home Loan Mortgages, \$319,964 in Federal Home Loan Bank, \$118,088 in Federal National Mortgage Association, \$1,763 in Government National Mortgage Association, \$152,215 in U.S. Treasury Notes, \$173,342 in Corporate Bonds, \$245,397 in municipal bonds, and \$437,142 in Equity Securities, the City has a custodial credit risk exposure of \$1,588,188 because the related securities are uninsured, unregistered and held by the counterparty. The City's investment policy states that with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or Agencies, and State Investment Pools, that no more than 50% of the City's investments shall be invested in a single institution.

For the System's investments, this is the risk that, in the event of a failure by the counterparty, the System will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. Of the System's investments \$940,887 in Equity Securities, the System has custodial credit risk exposure of \$940,887 because the related securities are uninsured, unregistered and held by the counterparty. The System does not have an investment policy related to custodial credit risk.

Interest Rate Risk

The City's investment policy limits investment maturities to a term of up to one year, as a means of managing its exposure to fair value losses arising from increasing interest rates.

The City participates in MMDT, which maintains a cash portfolio and a short-term bond fund with combined average maturities of ranging from 45 days to 55 days.

The System does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, when managing assets the System at all times must be in accordance with the provisions of the Public Employee Retirement Administration Commission (PERAC), the Employee Retirement Income Security Act (ERISA), and Department of Labor regulations.

The System participates in PRIT. The effective weighted duration rate for PRIT investments ranged from .25 to 10.78 years.

Credit Risk

The City's investment policy states that financial institutions shall be selected first and foremost with regard to safety of principal, as recognized by a banking rating service, such as Veribanc. Also, a listing of required information is to be received from any investment house the City would like to do business with.

The System has not adopted a formal policy related to credit risk. At December 31, 2013, the System did not have any rated investments.

Concentration of Credit Risk

The City's investment policy states that with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or Agencies, and State Investment Pools, that no more than 5% of the City's investments shall be invested in a single institution. At June 30, 2014 the City's investment in any one issuer did not exceed 5% of the total amount invested as described within the guidelines of GASB #40.

The System has not adopted a formal policy related to the amount that may be invested in any one issuer. At December 31, 2013 the System's investment in any one issuer did not exceed 5% of the total amount invested.

NOTE 3 - RECEIVABLES

At June 30, 2014, receivables for the individual major governmental funds and nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Real estate and personal property taxes.....	\$ 3,176,934	\$ (1,105,935)	\$ 2,070,999
Tax liens.....	4,799,153	(512,499)	4,286,654
Motor vehicle and other excise taxes.....	3,436,151	(1,996,385)	1,439,766
Trash fees.....	680,289	-	680,289
Departmental and other.....	4,100	-	4,100
Intergovernmental.....	37,419,840	-	37,419,840
Loans.....	2,075,426	-	2,075,426
Total	<u>\$ 51,591,893</u>	<u>\$ (3,614,819)</u>	<u>\$ 47,977,074</u>

At June 30, 2014, receivables for the enterprise funds consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
User fees.....	\$ 10,780,505	\$ -	\$ 10,780,505
Departmental and other.....	861,201	-	861,201
Total	<u>\$ 11,641,706</u>	<u>\$ -</u>	<u>\$ 11,641,706</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivable type:</u>			
Real estate and personal property taxes.....	\$ 1,834,002	\$ -	\$ 1,834,002
Tax liens.....	4,286,654	-	4,286,654
Motor vehicle and other excise taxes.....	1,439,766	-	1,439,766
Trash fees.....	680,289	-	680,289
Departmental and other.....	4,100	-	4,100
Intergovernmental.....	24,904,426	11,260,253	36,164,679
<u>Other asset type:</u>			
Tax foreclosures.....	3,753,643	-	3,753,643
Total.....	<u>\$ 36,902,880</u>	<u>\$ 11,260,253</u>	<u>\$ 48,163,133</u>

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

Governmental Activities:	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 30,918,913	\$ 69,060	\$ (154,350)	\$ 30,833,623
Construction in progress.....	-	2,366,089	-	2,366,089
Total capital assets not being depreciated.....	<u>30,918,913</u>	<u>2,435,149</u>	<u>(154,350)</u>	<u>33,199,712</u>
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	339,638,379	3,134,693	(555,104)	342,217,968
Capital improvements (other than buildings).....	24,112,052	653,893	-	24,765,945
Infrastructure.....	166,804,199	4,031,159	-	170,835,358
Vehicles.....	14,320,327	1,359,221	(454,349)	15,225,199
Equipment.....	5,905,980	144,109	-	6,050,089
Books.....	6,271,226	341,943	-	6,613,169
Software.....	495,990	-	-	495,990
Total capital assets being depreciated.....	<u>557,548,153</u>	<u>9,665,018</u>	<u>(1,009,453)</u>	<u>566,203,718</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(189,913,242)	(7,538,773)	555,104	(196,896,911)
Capital improvements (other than buildings).....	(10,148,120)	(964,798)	-	(11,112,918)
Infrastructure.....	(77,650,833)	(2,377,485)	-	(80,028,318)
Vehicles.....	(9,950,702)	(993,774)	454,349	(10,490,127)
Equipment.....	(3,402,749)	(488,582)	-	(3,891,331)
Books.....	(5,144,501)	(409,963)	-	(5,554,464)
Software.....	(495,990)	-	-	(495,990)
Total accumulated depreciation.....	<u>(296,706,137)</u>	<u>(12,773,375)</u>	<u>1,009,453</u>	<u>(308,470,059)</u>
Total capital assets being depreciated, net.....	<u>260,842,016</u>	<u>(3,108,357)</u>	<u>-</u>	<u>257,733,659</u>
Total governmental activities capital assets, net.....	<u>\$ 291,760,929</u>	<u>\$ (673,208)</u>	<u>\$ (154,350)</u>	<u>\$ 290,933,371</u>

Business-Type Activities:	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 2,844,420	\$ -	\$ -	\$ 2,844,420
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	9,450	-	-	9,450
Capital improvements (other than buildings).....	25,046,876	949,956	-	25,996,832
Infrastructure.....	295,237,824	4,535,102	-	299,772,926
Vehicles.....	1,976,484	265,907	-	2,242,391
Equipment.....	1,020,336	-	-	1,020,336
Total capital assets being depreciated.....	<u>323,290,970</u>	<u>5,750,965</u>	<u>-</u>	<u>329,041,935</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(8,949)	(333)	-	(9,282)
Capital improvements (other than buildings).....	(4,280,876)	(1,220,402)	-	(5,501,278)
Infrastructure.....	(115,476,607)	(6,174,134)	-	(121,650,741)
Vehicles.....	(1,123,172)	(145,992)	-	(1,269,164)
Equipment.....	(783,235)	(30,524)	-	(813,759)
Total accumulated depreciation.....	<u>(121,672,839)</u>	<u>(7,571,385)</u>	<u>-</u>	<u>(129,244,224)</u>
Total capital assets being depreciated, net.....	<u>201,618,131</u>	<u>(1,820,420)</u>	<u>-</u>	<u>199,797,711</u>
Total business-type activities capital assets, net.....	<u>\$ 204,462,551</u>	<u>\$ (1,820,420)</u>	<u>\$ -</u>	<u>\$ 202,642,131</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General government.....	\$ 696,845
Public safety.....	1,155,627
Education.....	7,359,805
Public works.....	1,710,637
Human services.....	194,304
Culture and recreation.....	1,656,357
Total depreciation expense - governmental activities.....	<u>\$ 12,773,375</u>

Business-Type Activities:

Sewer.....	\$ 4,008,823
Water.....	2,120,721
Parking.....	1,441,841
Total depreciation expense - business-type activities.....	<u>\$ 7,571,385</u>

NOTE 5 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2014, are summarized as follows:

Operating Transfers Out:	Operating Transfers In:			Total
	General Fund	Nonmajor Governmental Funds	Auditorium Enterprise Fund	
General Fund.....	\$ -	\$ 480,000	\$ 250,000	\$ 730,000
Nonmajor Governmental Funds.....	124,448	-	-	124,448
Sewer Enterprise Fund.....	2,695,975	-	-	2,695,975
Water Enterprise Fund.....	1,604,341	-	-	1,604,341
Parking Enterprise Fund.....	424,566	20,000	-	444,566
Total.....	\$ 4,849,330	\$ 500,000	\$ 250,000	\$ 5,599,330

Transfers out of the General Fund represent a transfer to a Capital Projects Fund for a current year principal pay down of a BAN and a subsidy to the Auditorium Enterprise Fund. Transfers into the general fund represent amounts voted to fund 2014 operations, including indirect cost transfers from the enterprise funds as well as various budgeted transfers from nonmajor funds.

NOTE 6 - SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).
- Current project costs and other approved expenditures incurred, that are approved to be reimbursed by the Commonwealth, through the issuance of state aid anticipation notes (SAANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund or respective enterprise fund.

Details related to the short-term debt activity for the year ended June 30, 2014, is as follows:

Type	Description	Maturity Date	Rate %	Balance at June 30 2013	Renewed/ Issued	Retired/ Redeemed	Balance at June 30 2014
BAN	Municipal Purpose.....	9/13/13	0.65%	\$ 675,000	\$ -	\$ (675,000)	\$ -
SAAN	State Aid Anticipation.....	8/16/13	1.25%	2,140,000	-	(2,140,000)	-
BAN	Municipal Purpose.....	9/13/13	.30%-1.00%	1,970,000	-	(1,970,000)	-
SAAN	State Aid Anticipation.....	8/15/14	1.25%	-	1,645,000	-	1,645,000
BAN	Municipal Purpose.....	9/12/14	.30%-1.00%	-	275,000	-	275,000
Subtotal Governmental Short Term Debt.....				4,785,000	1,920,000	(4,785,000)	1,920,000
BAN	Water Improvements.....	9/13/13	.30%-1.00%	500,000	-	(500,000)	-
BAN	Sewer Improvements.....	9/16/13	1.25%	5,150,000	-	(5,150,000)	-
BAN	Parking Improvements.....	9/13/13	.30%-1.00%	480,000	-	(480,000)	-
Subtotal Business-Type Short Term Debt.....				6,130,000	-	(6,130,000)	-
Total Short-Term Debt.....				\$ 10,915,000	\$ 1,920,000	\$ (10,915,000)	\$ 1,920,000

Subsequent to year end, \$275,000 of BAN's were rolled over for a period of one year at an interest rate of .7%. On August 15, 2014, the City redeemed the \$1,645,000 SAAN.

NOTE 7 - LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

On September 12, 2013, the City issued \$9,400,000 of general obligation debt. \$8,500,000 of the issuance was recognized in 2013 because it was used to pay down BAN's outstanding at June 30, 2013. The remaining \$900,000 of general obligation debt has been recognized as governmental bond proceeds in the current year.

In previous years, certain general obligation bonds and enterprise fund bonds were defeased by placing the proceeds of the bonds in an irrevocable trust to provide for all future debt service payments on the refunded bonds. Accordingly, the trust account's assets and liabilities for the defeased bonds are not included in the basic financial statements. At June 30, 2014, \$4,515,320 of Governmental and \$709,680 of Enterprise Fund bonds outstanding from the advance refunding are considered defeased.

Details related to the outstanding indebtedness as of June 30, 2014, and the debt service requirements are as follows:

Bonds and Notes Payable Schedule – Governmental Funds

Project	Maturities Through	Interest Rate (%)	Outstanding at June 30, 2013	Issued	Redeemed	Outstanding at June 30, 2014
Schools.....	2033	2.00-6.00	\$ 43,840,431	\$ 700,000	\$ 7,141,825	\$ 37,398,606
General.....	2033	2.00-6.00	37,336,229	200,000	2,752,775	34,783,454
Cawley Stadium.....	2018	3.00-5.41	125,495	-	27,175	98,320
Section 108.....	2025	variable	2,020,000	-	160,000	1,860,000
Lowell Memorial Auditorium...	2030	2.00-5.75	2,230,000	-	135,000	2,095,000
Total General Obligation Bonds.....			85,552,155	900,000	10,216,775	76,235,380
Unamortized Premium on Bonds.....			1,966,309	-	359,844	1,606,465
Total Long-Term Debt.....			\$ 87,518,464	\$ 900,000	\$ 10,576,619	\$ 77,841,845

Debt service requirements for principal and interest for Governmental bonds payable in future years are as follows:

Year	Principal	Interest	Total
2015.....	\$ 10,547,504	\$ 2,942,417	\$ 13,489,921
2016.....	9,672,743	2,536,867	12,209,610
2017.....	6,428,218	2,223,151	8,651,369
2018.....	6,462,508	1,975,681	8,438,189
2019.....	6,412,058	1,712,234	8,124,292
2020.....	6,484,058	1,443,371	7,927,429
2021.....	5,001,058	1,198,897	6,199,955
2022.....	5,031,298	975,916	6,007,214
2023.....	3,430,935	789,702	4,220,637
2024.....	2,380,000	668,838	3,048,838
2025.....	2,380,000	574,550	2,954,550
2026.....	2,095,000	482,479	2,577,479
2027.....	2,100,000	388,987	2,488,987
2028.....	2,005,000	298,408	2,303,408
2029.....	2,005,000	211,536	2,216,536
2030.....	1,875,000	127,032	2,002,032
2031.....	930,000	52,173	982,173
2032.....	685,000	25,312	710,312
2033.....	210,000	9,219	219,219
2034.....	100,000	2,500	102,500
Total.....	\$ 76,235,380	\$ 18,639,270	\$ 94,874,650

The Commonwealth has approved school construction assistance to the City. The assistance program, which is administered by the Massachusetts School Building Authority, provides resources for future debt service of general obligation school bonds outstanding. During 2014, approximately \$5,763,000 of such assistance was received. Approximately \$24,904,000 will be received in future years. Of this amount, \$24,904,000 represents reimbursement of approved construction costs, and the long-term interest costs are considered immaterial. Accordingly, an intergovernmental receivable of \$24,904,000 and corresponding unavailable revenue have been reported in governmental fund financial statements. The unavailable revenue has been recognized as revenue in the conversion to the government-wide financial statements.

At June 30, 2014, the City carried \$1,860,000 of debt, issued in prior years, under the United States Department of Housing and Urban Development's (HUD) Section 108 Loan Guarantee Program. The purpose of the program is to enable local governments to provide financing to urban renewal projects operated by either the government or third party developers. Debt issued under this program is secured by future entitlement allocations to the City under HUD's Community Development Block Grant (CDBG) Program. The City expects to receive \$1,860,000 in future years as debt repayments from developers who were the recipients of the loan funds. Accordingly a receivable of \$1,860,000 has been recorded in the nonmajor governmental funds. The balance of the debt represents an amount attributable to a City owned renewal project for which principal payments have been programmed to be made from CDBG funds over the next five years. After such time, the City expects to sell the property and repay any remaining debt associated with the City owned project. At June 30, 2014 the interest rate on this debt remains variable and is determined quarterly based on three month London Interbank Offered Rate plus 20 basis points.

Bonds and Notes Payable Schedule – Enterprise Funds

Project	Maturities Through	Interest Rate (%)	Outstanding at June 30, 2013	Issued	Redeemed	Outstanding at June 30, 2014
Sewer.....	2043	2.00-7.70	\$ 101,676,037	\$ -	\$ 5,953,593	\$ 95,722,444
Water.....	2033	2.00-6.00	34,712,318	-	3,609,086	31,103,232
Parking.....	2028	4.00-5.00	25,255,000	-	1,170,000	24,085,000
Total General Obligation Bonds.....			\$ 161,643,355	\$ -	\$ 10,732,679	\$ 150,910,676

Debt service requirements for principal and interest for enterprise fund bonds and notes payable in future years are as follows:

Year	Principal	Interest	Total
2015.....	\$ 7,507,580	\$ 4,708,417	\$ 12,215,997
2016.....	7,685,492	4,416,633	12,102,125
2017.....	7,861,682	4,133,235	11,994,917
2018.....	8,040,598	3,848,827	11,889,425
2019.....	8,230,835	3,557,913	11,788,748
2020.....	8,410,234	3,243,216	11,653,450
2021.....	8,486,281	2,935,962	11,422,243
2022.....	7,980,782	2,647,966	10,628,748
2023.....	7,952,614	2,371,657	10,324,271
2024.....	7,541,787	2,112,006	9,653,793
2025.....	7,726,837	1,872,098	9,598,935
2026.....	7,378,739	1,648,019	9,026,758
2027.....	7,272,181	1,417,213	8,689,394
2028.....	7,279,456	1,134,871	8,414,327
2029.....	4,617,419	999,293	5,616,712
2030.....	4,414,943	874,682	5,289,625
2031.....	4,240,603	757,087	4,997,690
2032.....	3,375,634	655,542	4,031,176
2033.....	3,245,091	568,954	3,814,045
2034.....	2,956,857	486,120	3,442,977
2035.....	2,742,687	414,348	3,157,035
2036.....	2,810,138	347,984	3,158,122
2037.....	2,879,253	279,974	3,159,227
2038.....	2,652,875	213,733	2,866,608
2039 - 2043.....	<u>7,620,078</u>	<u>346,842</u>	<u>7,966,920</u>
Total.....	\$ <u>150,910,676</u>	\$ <u>45,992,592</u>	\$ <u>196,903,268</u>

The City is scheduled to be subsidized by the Massachusetts Clean Water Trust (MCWT) on a periodic basis for principal in the amount of \$2,322,000 and interest costs for \$1,768,000. Thus, net MCWT loan repayments, including interest, are scheduled to be \$26,070,000. The principal subsidies are guaranteed. The interest subsidies are supported through future investment income and are expected to be made, although not guaranteed. Since the City is legally obligated for the total amount of the debt, such amounts have been reported in the accompanying basic financial statements. The 2014 principal and interest subsidies totaled approximately \$229,000 and \$384,000, respectively.

The City is scheduled to be subsidized directly by the Department of the Treasury on a periodic basis for interest costs in the amount of \$708,000 related to the issuance of Qualified Energy Conservation Bonds. Thus net loan repayments, including interest, are scheduled to be \$2,605,000. Since the City is legally obligated for the total amount of the debt, such amounts have been reported in the accompanying basic financial statements. The 2014 interest subsidy totaled approximately \$80,000.

Authorized and Unissued Debt

The City is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2014, the City had the following authorized and unissued debt:

Purpose	Amount
School Construction.....	\$ 18,100,000
Water.....	28,055,005
Sewer.....	40,017,616
Streetlights.....	100,000
Energy Improvements.....	3,320,278
Land.....	1,730,000
Public Safety Center.....	25,000
LeLacheur Park.....	235,000
Parking Kiosks.....	1,520,000
Rogers Roof.....	110,000
Capital Plan.....	16,929,641
Green Repair.....	2,862,788
Total.....	\$ 113,005,328

Changes in Long-term Liabilities

During the year ended June 30, 2014, the following changes occurred in long-term liabilities:

Governmental Activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
General obligation bonds.....	\$ 85,552,155	\$ 900,000	\$ (10,216,775)	\$ 76,235,380	\$ 10,547,504
Add: unamortized premium.....	1,966,309	-	(359,844)	1,606,465	304,409
Total Long-Term Debt.....	87,518,464	900,000	(10,576,619)	77,841,845	10,851,913
Workers' compensation.....	4,641,000	723,000	(1,651,000)	3,713,000	777,000
Compensated absences.....	9,694,510	6,527,324	(5,859,776)	10,362,058	6,283,719
Other postemployment benefits.....	128,944,371	25,418,632	(13,350,025)	141,012,978	-
Total governmental activity long-term liabilities.....	\$ 230,798,345	\$ 33,568,956	\$ (31,437,420)	\$ 232,929,881	\$ 17,912,632

Business-Type Activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
General obligation bonds.....	\$ 161,643,355	-	\$ (10,732,679)	\$ 150,910,676	\$ 7,507,580
Compensated absences.....	493,190	385,650	(373,142)	505,698	391,402
Other postemployment benefits.....	4,248,114	930,713	(405,036)	4,773,791	-
Total business-type activity long-term liabilities.....	\$ 166,384,659	\$ 1,316,363	\$ (11,510,857)	\$ 156,190,165	\$ 7,898,982

Compensated absences, workers' compensation and other postemployment liabilities related to both governmental and business-type activities are normally paid from the funds reporting payroll and related expenditures, which consist of the general fund and the sewer, water, parking, and auditorium enterprise funds.

NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

GASB #54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The City has reported principal portions of endowment funds as nonspendable.

Massachusetts General Law Ch.40 §5B allows for the establishment of Stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

At year end, the balance of the General Stabilization Fund is \$8.6 million and is reported as unassigned fund balance within the General Fund. The Pension Assessment Stabilization, School Construction Stabilization, and Salary Reserve Stabilization funds, reported as committed fund balance within the General Fund, have year end balances of \$3.1 million, \$308 thousand, and \$100 thousand, respectively.

In addition to the Nonspendable fund balance, GASB #54 has provided a hierarchy of Spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose

The City's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

As of June 30, 2014, fund balances consisted of the following:

	GOVERNMENTAL FUNDS		
	General	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES			
Nonspendable:			
Permanent fund principal.....	\$ -	\$ 1,796,484	\$ 1,796,484
Restricted for:			
Chapter 17 special reserve.....	2,243,308	-	2,243,308
Gift and grant funds.....	-	5,442,314	5,442,314
Federal grant funds.....	-	1,491,685	1,491,685
Section 108 funds.....	-	2,065,338	2,065,338
Sale of city property funds.....	-	891,299	891,299
Spendable permanent funds.....	-	198,518	198,518
Revolving funds.....	-	2,894,719	2,894,719
Committed to:			
Stabilization school construction	308,205	-	308,205
Pension assessment stabilization	3,067,048	-	3,067,048
Salary reserve stabilization	100,000	-	100,000
Employee benefits and mitigation fund.....	4,481,420	-	4,481,420
Assigned to:			
General government.....	56,327	-	56,327
Public safety.....	12,335	-	12,335
Education.....	2,196,635	-	2,196,635
Public works.....	334	-	334
Human services.....	469	-	469
Culture and recreation.....	1,805	-	1,805
Unassigned.....	12,054,938	(6,684,841)	5,370,097
TOTAL FUND BALANCES.....	\$ 24,522,824	\$ 8,095,516	\$ 32,618,340

NOTE 9 - RISK FINANCING

The City is self-insured for its workers' compensation. The workers' compensation activities are accounted for in the general fund where revenues are recorded when earned and expenses are recorded when the liability is incurred.

Workers' Compensation - Workers' compensation claims are administered by the City's Law Department and are funded on a pay-as-you-go basis from annual appropriations. The City handles all administration related to the workers' compensation program.

The City has recorded a liability of \$3.7 million at June 30, 2014, which represents an estimate of all outstanding claims as of that date.

Changes in the reported liability since July 1, 2012 are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year-End
2013.....	4,680,000	356,467	(395,467)	4,641,000
2014.....	4,641,000	(428,964)	(499,036)	3,713,000

NOTE 10 - PENSION PLAN

Plan Description - The City contributes to the Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan administered by the Lowell Contributory Retirement Board. Substantially all employees are members of the System, except for public school teachers and certain administrators who are members of the Massachusetts Teachers Retirement System, to which the City does not contribute. Pension benefits and administrative expenses paid by the Teachers Retirement Board are the legal responsibility of the Commonwealth. The amount of these on-behalf payments totaled \$32,445,000 for the year ended June 30, 2014 are reported in the general fund as intergovernmental revenues and pension expenditures.

The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Lowell Contributory Retirement Board and are borne by the System. The System issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth's PERAC. That report may be obtained by contacting the System located at 375 Merrimack Street, Lowell, Massachusetts, 01852.

At December 31, 2013, the System's membership consists of the following:

Active members.....	1,712
Inactive members.....	245
Retirees and beneficiaries currently receiving benefits.....	<u>1,166</u>
Total.....	<u>3,123</u>

Funding Policy - Plan members are required to contribute to the System at rates ranging from 5% to 11% of annual covered compensation. The City is required to pay into the System its share of the system-wide actuarial determined contribution that is apportioned among the employers based on active current payroll. Administrative expenses are funded through investment earnings. The current and two preceding years apportionment of the annual pension cost between the two employers required the City to contribute 91% of the total. Chapter 32 of the MGL governs the contributions of plan members and the City.

Annual Pension Cost - The City's contributions to the System for the years ended June 30, 2014, 2013, and 2012 were \$16,997,936, \$16,160,771 and \$15,665,446, respectively, which equaled its required contribution for each year. At June 30, 2014, the City did not have a net pension obligation. The required contribution was determined as part of the January 1, 2013 actuarial valuation using the entry age normal actuarial cost method.

The actuarial assumptions included an 8.00% investment rate of return and projected salary increases of 4.5% (Group 1) and 5% (Group 4) during the year. The actuarial value of the System's assets is the market value of

assets of the valuation date reduced by the sum of: a) 80% of gains and losses of the prior year, b) 60% of gains and losses of the second prior year, c) 40% of gains and losses of the third prior year and d) 20% of gains and losses of the fourth prior year. The System's unfunded actuarial accrued liability is being amortized at 4% to reduce the Unfunded Actuarial Accrued Liability to zero on or before June 30, 2036. The remaining amortization period at January 1, 2013, was 23 years.

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
01/01/13	\$ 262,764,445	\$ 495,728,901	\$ 232,964,456	53.0%	\$ 80,555,739	289.2%
01/01/11	270,215,328	449,425,349	179,210,021	60.1%	76,217,796	235.1%
01/01/10	248,611,238	438,406,738	189,795,500	56.7%	77,383,209	245.3%

Non-contributory Retirement Allowance – City employees with military veteran status and at least 30 years of service to the City, who began work prior to July 1, 1939, and others meeting eligibility criteria are entitled to a non-contributory pension benefit equal to 72% of their highest rate of pay. Employees covered by this section of the plan are not included in the actuarial valuation and there is no available estimate of the related actuarial liability. The City funds these benefits from an annual general fund appropriation. The general fund expenditure for fiscal year 2014 was \$35,816.

NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description - The City of Lowell administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the City’s health insurance plan, which covers both active and retired members, including teachers. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the City and the unions representing City employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy - The contribution requirements of plan members and the City are established and may be amended through collective bargaining. The required contribution is based on projected pay-as-you-go financing requirements. The City contributes 75% of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25 percent of their premium costs. For fiscal year 2014, the City contributed \$13,755,061 to the plan.

Annual OPEB Cost and Net OPEB Obligation - The City’s annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation are summarized in the following table:

Annual required contribution.....	\$ 37,061,348
Interest on net OPEB obligation.....	4,661,737
Adjustment to annual required contribution.....	<u>(15,373,740)</u>
Annual OPEB cost (expense).....	26,349,345
Contributions made.....	<u>(13,755,061)</u>
Increase/Decrease in net OPEB obligation.....	12,594,284
Net OPEB obligation - beginning of year.....	<u>133,192,485</u>
Net OPEB obligation - end of year.....	<u>\$ 145,786,769</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation since implementation is as follows:

<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2014	\$ 26,349,345	52.2%	\$ 145,786,769
6/30/2013	24,619,891	57.6%	133,192,485
6/30/2012	43,339,082	37.7%	122,755,250

Funded Status and Funding Progress - As of July 1, 2012, the most recent actuarial valuation date, the actuarial liability for benefits was \$520 million, all of which was unfunded.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012, actuarial valuation, actuarial liabilities were determined using the projected unit credit cost method. The actuarial assumptions included a 3.5 percent investment rate of return net of investment expenses, and an annual healthcare cost trend rate of 9 percent initially, graded to 5 percent after eight years. The actuarial value of assets was zero since the benefit is unfunded. The UAAL is being amortized as a level dollar open basis. The remaining amortization period at June 30, 2014, was 30 years.

NOTE 12 - COMMITMENTS

The City has entered into, or is planning to enter into, contracts totaling approximately \$113 million for school construction, sewer projects, water projects, energy improvement projects, the public safety center, parking kiosks, and various other capital projects. These projects will be funded through the issuance of long-term debt, state grants, and federal grants.

NOTE 13 - CONTINGENCIES

The City participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of the Single Audit Act Amendments of 1996 through June 30, 2014, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various other legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2014, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2014.

NOTE 14 - IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2014, the following GASB pronouncements were implemented:

- GASB Statement #65, *Items Previously Reported as Assets and Liabilities*. Financial statement changes include the presentation of deferred outflows and inflows in the Statement of Net Position and Balance Sheet. Notes to the basic financial statements were changed to provide additional disclosure on deferred outflows of resources and deferred inflows of resources.
- GASB Statement #70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The implementation of this pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in future years:

- The GASB issued Statement #67, *Financial Reporting for Pension Plans*, which is required to be implemented in 2015.
- The GASB issued Statement #68, *Accounting and Financial Reporting for Pensions*, which is required to be implemented in 2015.
- The GASB issued Statement #69, *Government Combinations and Disposals of Government Operations*, which is required to be implemented in 2015.
- The GASB issued Statement #71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which is required to be implemented simultaneously with GASB Statement #68 in 2015.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

NOTE 15 – SUBSEQUENT EVENTS

In September 2014, the City issued \$10.7 million of new money Bond Anticipation Notes (BAN'S) in order to fund the deficits related to various governmental and enterprise capital projects. In addition to the new money BAN's, the City also renewed \$.3 million of taxable BAN's.

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Required Supplementary Information

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts			
	Amounts Carried forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 108,661,416	\$ 108,661,416	\$ 108,604,910
Tax liens.....	-	1,575,000	1,575,000	1,710,462
Motor vehicle and other excise taxes.....	-	6,881,000	6,881,000	6,224,000
Trash disposal.....	-	3,093,000	3,093,000	3,121,000
Penalties and interest on taxes.....	-	1,622,000	1,622,000	2,114,365
Payments in lieu of taxes.....	-	971,000	971,000	823,150
Intergovernmental.....	-	164,820,606	164,820,606	163,729,133
Departmental and other.....	-	8,562,917	8,562,917	9,248,705
Investment income.....	-	316,000	316,000	320,000
TOTAL REVENUES.....	-	296,502,939	296,502,939	295,895,725
EXPENDITURES:				
Current:				
General government.....	131,423	16,106,682	16,238,105	15,615,044
Public safety.....	5,645	40,226,459	40,232,104	42,249,872
Education.....	1,819,168	137,447,037	139,266,205	140,511,734
Public works.....	240,240	12,740,415	12,980,655	13,324,393
Human services.....	610	3,828,553	3,829,163	3,869,741
Culture and recreation.....	16,271	4,050,612	4,066,883	4,146,525
Pension benefits.....	-	17,077,418	17,077,418	17,033,752
Employee benefits.....	-	39,448,862	39,448,862	39,371,110
State and county charges.....	-	16,968,819	16,968,819	16,713,084
Debt service:				
Principal.....	-	10,065,775	10,065,775	10,065,775
Interest.....	-	3,430,719	3,430,719	3,319,605
TOTAL EXPENDITURES.....	2,213,357	301,391,351	303,604,708	306,220,635
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES...	(2,213,357)	(4,888,412)	(7,101,769)	(10,324,910)
OTHER FINANCING SOURCES (USES):				
Premium from issuance of bonds.....	-	75,000	75,000	326,682
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	5,543,412	5,543,412	5,699,330
Transfers out.....	-	(730,000)	(730,000)	(3,791,380)
TOTAL OTHER FINANCING SOURCES (USES).....	-	4,888,412	4,888,412	2,234,632
NET CHANGE IN FUND BALANCE.....	(2,213,357)	-	(2,213,357)	(8,090,278)
BUDGETARY FUND BALANCE, Beginning of year.....	-	14,298,341	14,298,341	14,298,341
BUDGETARY FUND BALANCE, End of year.....	\$ (2,213,357)	\$ 14,298,341	\$ 12,084,984	\$ 6,208,063

See accompanying notes to required supplementary information.

Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance To Final Budget
\$ 108,101,701	\$ -	\$ (503,209)
2,221,816	-	511,354
8,358,081	-	2,134,081
3,161,904	-	40,904
1,642,993	-	(471,372)
936,859	-	113,709
164,127,649	-	398,516
7,101,884	-	(2,146,821)
386,364	-	66,364
<u>296,039,251</u>	<u>-</u>	<u>143,526</u>
15,383,007	56,327	175,710
41,908,677	12,335	328,860
138,315,099	2,196,635	-
13,810,006	334	(485,947)
3,797,956	469	71,316
3,928,021	1,805	216,699
17,031,984	-	1,768
39,268,906	-	102,204
15,444,047	-	1,269,037
10,056,775	-	9,000
3,319,605	-	-
<u>302,264,083</u>	<u>2,267,905</u>	<u>1,688,647</u>
<u>(6,224,832)</u>	<u>(2,267,905)</u>	<u>1,832,173</u>
313,432	-	(13,250)
27,756	-	27,756
5,699,330	-	-
<u>(3,791,380)</u>	<u>-</u>	<u>-</u>
<u>2,249,138</u>	<u>-</u>	<u>14,506</u>
(3,975,694)	(2,267,905)	1,846,679
<u>14,298,341</u>	<u>-</u>	<u>-</u>
<u>\$ 10,322,647</u>	<u>\$ (2,267,905)</u>	<u>\$ 1,846,679</u>

Retirement System Schedules of Funding Progress and Employer Contributions

The Retirement System Schedule of Funding Progress presents multiyear trend information relating to the cost-sharing plan as a whole, of which the City is one participating employer. It is designed to show whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The Retirement System Schedule of Employer Contributions presents multiyear trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the City is one participating employer, as well as the City's proportionate share of the plan's annual contributions.

**LOWELL CONTRIBUTORY RETIREMENT SYSTEM
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
1/1/2013	\$ 262,764,445	\$ 495,728,901	\$ 232,964,456	53.0%	\$ 80,555,739	289.2%
1/1/2011	270,215,328	449,425,349	179,210,021	60.1%	76,217,796	235.1%
1/1/2010	248,611,238	438,406,738	189,795,500	56.7%	77,383,209	245.3%
1/1/2008	263,107,199	413,775,000	150,667,801	63.6%	72,950,000	206.5%
1/1/2007	233,197,405	396,390,223	163,192,818	58.8%	79,636,851	204.9%

See accompanying notes to required supplementary information.

**LOWELL CONTRIBUTORY RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June 30	System Wide			City of Lowell	
	Annual Required Contributions	(A) Actual Contributions	Percentage Contributed	(B) Actual Contributions	(B/A) City's Percentage of System Wide Actual Contributions
2014	\$ 18,311,367	\$ 18,311,367	100%	\$ 16,997,936	92.83%
2013	17,709,223	17,709,223	100%	16,160,771	91.26%
2012	17,191,279	17,191,279	100%	15,665,446	91.12%
2011	16,729,063	16,729,063	100%	15,556,895	92.99%

The City's Actual Contributions equaled 100% of its Required Contributions for each year presented.

See accompanying notes to required supplementary information.

Other Postemployment Benefit Plan Schedules

The Schedule of Funding progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

OTHER POSTEMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
07/01/12	\$ -	\$ 520,007,997	\$ 520,007,997	0.0%	\$ N/A	N/A
07/01/10	-	689,936,566	689,936,566	0.0%	177,396,732	388.9%
01/01/08	-	432,751,582	432,751,582	0.0%	170,183,191	254.3%

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
6/30/2014	\$ 37,061,348	\$ 13,755,061	37.1%
6/30/2013	35,697,196	14,182,656	39.7%
6/30/2012	42,754,538	16,334,309	38.2%
6/30/2011	41,163,431	14,605,754	35.5%
6/30/2010	33,445,970	9,685,461	29.0%
6/30/2009	31,916,608	8,738,305	27.3%

See accompanying notes to required supplementary information.

**OTHER POSTEMPLOYMENT BENEFIT PLAN
ACTUARIAL METHODS AND ASSUMPTIONS**

Actuarial Methods:

Valuation date.....	July 1, 2012
Actuarial cost method.....	Projected Unit Credit
Amortization method.....	Level dollar open basis
Remaining amortization period.....	30 years as of July 1, 2012
Asset valuation method.....	Not valued since benefit is unfunded.

Actuarial Assumptions:

Investment rate of return.....	3.5%, pay-as-you-go scenario
Medical care cost trend rate.....	9% graded to 5.0% over 8 years

Plan Membership:

Current retirees, beneficiaries, and dependents...	1,847
Current active members.....	<u>3,177</u>
Total.....	<u><u>5,024</u></u>

See accompanying notes to required supplementary information.

NOTE A - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**A. Budgetary Information**

Municipal Law requires the City to adopt a balanced budget that is approved by the City Council (the "Council"). The City Manager presents an annual budget to the Council, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Council, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Increases or transfers between and within departments subsequent to the approval of the annual budget, requires two-thirds vote or a majority Council, respectively, and the City Manager's approval via a supplemental appropriation or Council order.

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of the Council.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2014 approved budget authorizing approximately \$302.1 million in current year appropriations, other financing uses, and other amounts to be raised and approximately \$2.2 million in encumbrances and appropriations carried over from previous years. During 2014, the Council approved transfers from free cash totaling \$3.1 million to the pension stabilization fund, \$2.0 million for education, as well as transfers between departments representing minor increases and decreases in various budget line items for a net increase in appropriations totaling approximately \$5.7 million.

The City Auditor's Office has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the City's accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2014, is as follows:

Net change in fund balance - budgetary basis.....	\$	(3,975,694)
<u>Perspective difference:</u>		
Stabilization Funds recorded in the General Fund for GAAP.....		2,236,049
Employee Benefit Trust recorded in the General Fund for GAAP.....		1,070,310
<u>Basis of accounting differences:</u>		
Net change in recording 60-day receipts accrual.....		38,259
Net change in recording tax refunds payable.....		(963,059)
Net change in short-term interest accrual.....		10,180
Net change in unrecorded liabilities.....		577,370
Increase in revenues due to on-behalf payments.....		32,445,000
Increase in expenditures due to on-behalf payments.....		<u>(32,445,000)</u>
Net change in fund balance - GAAP basis.....	\$	<u>(1,006,585)</u>

C. Appropriation Deficits

Expenditures exceeded budgeted appropriations for public works-snow and ice, a legal deficit, at year end. This deficit will be funded through tax levy in 2015.

NOTE B – PENSION PLAN

The City contributes to the System, a cost-sharing, multiple-employer defined benefit pension plan ("Plan") administered by the Lowell Contributory Retirement Board. The System provides retirement, disability, and death benefits to members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the Plan. The City is required to pay into the Retirement System its share of the system-wide actuarially determined contribution which is apportioned among the employers based on active covered payroll.

The schedule of funding progress, presented as required supplementary information presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Additionally, the schedule of employer contributions, presented as required supplementary information presents multi-year trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the City is one participating employer, as well as the City's proportionate share of the plan's annual contributions. This information is designed to be helpful for understanding the scale of the information presented relative to the City.

The following actuarial methods and assumptions were used in the Retirement System’s most recent actuarial valuation:

Valuation Date.....	January 1, 2013
Actuarial Cost Method.....	Individual Entry Age Normal Cost Method
Amortization Method.....	Increasing dollar amount at 4.0% to reduce the unfunded actuarial accrued liability to zero on or before June 30, 2036.
Remaining Amortization Period.....	23 years remaining as of January 1, 2013
Asset Valuation Method.....	Actuarial value of assets is the market value of assets as of the valuation date reduced by the sum of: a) 80% of gains and losses of the prior year, b) 60% of gains and losses of the second prior year, c) 40% of gains and losses of the third prior year and a) 20% of gains and losses of the fourth prior year.

Actuarial Assumptions:

Investment rate of return.....	8.00%
Projected salary increases.....	4.5% (Group 1) to 5.00% (Group 4)
Cost of living adjustments.....	3.0% of the pension amount, capped at \$450 per year.

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

The City of Lowell administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the City’s health insurance plan, which covers both active and retired members, including teachers.

The City currently finances its other post-employment benefits (OPEB) on a pay-as-you-go basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarial accrued liability) is 0%. In accordance with Governmental Accounting Standards, the City has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents, over time, the ratio of the actual annual employer contributions to the annual required contribution.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.



100 Quannapowitt Parkway
Suite 101
Wakefield, MA 01880
T. 781-914-1700
F. 781-914-1701
www.powersandsullivan.com

December 17, 2012

Mr. Jay Lang
Deputy Superintendent of Schools
Lowell Public Schools
Henry J. Mroz Central Administration Office
Edith Nourse Rogers School
43 Highland Street
Lowell, MA 01852

Dear Deputy Superintendent Lang:

We were engaged by you to conduct a review of the Aramark financial reporting and billing process for the purpose of verifying that the amounts charged by Aramark for its food service operations were reasonable.

You also requested that we gain an understanding of the cash collection procedures between the Treasurer and Aramark and how receipts are deposited and reported in Fund 1201.

Overall Scope of Work

As part of this engagement Powers & Sullivan:

1. Conducted interviews with Sharon Lagasse and Karen Perrone of Aramark.
2. Obtained and reviewed the following Aramark internal reports for May 2012, March 2012 and October 2011:
 - a. Monthly Operating Statement
 - b. Invoice sent to Lowell related to the Monthly Operating Statement
 - c. Expense Distribution Detail Report
3. Obtained and reviewed the Food Service Policy for Accrued Balances dated September 13, 2012.
4. Obtained and reviewed the Cash Handling Procedure document dated August 6, 2012
5. Obtained and reviewed the reconciliation of Schedule of Payments to Treasurer prepared by Karen Perrone.

6. From the information above we performed the following procedures:
 - a. Analytically reviewed the invoices for purposes of identifying unusual transactions.
 - b. Traced the amounts per the invoice to the Monthly Operating Statement.
 - c. Traced the amounts reported on the Monthly Operating Statement to the Expense Distribution Report.
 - d. Selected 30 transactions reported in the Expense Distribution Report and reviewed the supporting documentation for proper classification and amount.
 - e. Traced the amounts reported on the Schedule of Payments to the Treasurer to the amounts posted in MUNIS Fund 1201.

Observations

Aramark's operation of the Lowell Public School's Food Service department is efficient and profitable. The two Aramark contacts, Sharon Lagasse and Karen Perrone, were very cooperative during this review. Information was easily obtained, organized efficiently and accurate.

There were no exceptions to the testing noted above. All results were positive. Expenditures had appropriate supporting documentation and were properly classified. The amounts per the Expense Distribution Report agreed to the Monthly Operating Statement which, in turn, agreed to the invoice sent to the City. Cash receipts are reconciled with the Treasurer on a monthly basis. All of the deposits made to the Bank of America account are traced and agreed to the receipts reported by Aramark and to the Turnover sent to the Treasurer.

We also noted that major internal control areas, such as cash collections, reconciliation with the City Treasurer, and the procurement of goods and services have well developed policies and procedures that are influenced by both City and Aramark best practices; and, based on the results of our testing, are operating effectively.

Summary

Aramark runs an efficient, cost effective operation that appears to balance the qualitative and quantitative needs of the Lowell School Department. Their financial reporting, which is guided by internally developed corporate systems and is used to develop the monthly invoice to the City, provides timely and accurate information and, based on the results of our testing, can be relied upon.

Restrictions

This report is intended solely for the use of the management of the Lowell Public Schools and should not be used for any other purpose without our prior permission for each occasion.

Powers & Sullivan - LLC

**Massachusetts Department of Elementary & Secondary Education
SFA-FSMC Mandatory Contract Language and Unallowable Contract Language**

This document consolidates information about the food service management contract document established between a School Food Authority (SFA) and a Food Service Management Company (FSMC) pursuant to the Final Rule for Procurement in the National School Lunch Program and the Management of Donated Foods in Child Nutrition Programs published in the Federal Register on October 31, 2007 and August 8, 2008, respectively. Completion of this document affirms that the SFA and FSMC are in compliance with all program regulations, including the Healthy Hunger Free Kids Act of 2010 (P.L. 111-296) and the Codes of Conduct and Performance of Employees (2 CFR 200.318(c)(1)).

Contract Document Review Requirements

Though the list identifies certain unallowable SFA-FSMC contract document provisions and mandatory and advisable contract document provisions, it is in no way inclusive of all such provisions. *The State agency (SA) must carefully examine the contract document(s) to ensure that it does not contain other unallowable contract document provisions as well as provisions that are not in the best interest of the SFA.* Careful scrutiny of the contract document(s) is required to ensure that there are no provisions that have the effect of restricting competition.

Contracts and supporting documentation to the contract, including the Request For Proposal (RFP) or Invitation For Bid (IFB), must be reviewed by the SA. Contract renewals, including applicable attachments, are also reviewed. SFA-FSMC contract document(s) are also subject to review by the State Distributing Agency. Failure to obtain MA ESE approval prior to contract execution for contracts, new and extensions, shall result in all expenses deemed unallowable related to the SFA-FSMC contract until MA ESE approval is received.

Instructions

List the page number(s) and accompanying section(s) for each of the required provisions contained in this checklist. Complete the Contract Administrator box below. Submit the completed checklist, the unsigned contract/contract renewal and supporting contract documentation by the dates listed below. Forms will be returned if not accurately completed or if sections are blank.

New Contract - This list must be completed by the SFA and submitted with the reviewed document(s) to this Department no later than April 10, 2015.

Contract Renewal - if the option for the yearly renewal of a contract is exercised, the SFA must include a new contract language list when submitting the extension agreement to the Office of Nutrition, Health and Safety, Massachusetts Department of Elementary and Secondary Education. The list must include notation(s) where changes have occurred. The basis for renewing the contract, as well as the basis for any fee increases or decreases, if applicable, should be noted. Additionally, a new Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions and Certification Regarding Lobbying are required for each renewal period. This list must be completed by the SFA and submitted with the reviewed document(s) to this Department no later than June 12, 2015.

Contract Administrator	
Name & Title:	_____
Telephone #:	_____
e-mail address:	_____
mailing address:	_____
Bid Procedures:	
<input type="checkbox"/> Delegated Authority to Contract Administrator	
<input type="checkbox"/> CPO conducted procurement	
Supporting Contract Documents (RFP/IFB/Other) Submitted <input type="checkbox"/>	

All contracts should require that the FSMC conduct program operations in accordance with 7CFR Parts 210 as amended, 215 as amended, 220 as amended, 225 as amended, 226 as amended, 245 as amended, and 250 as amended as well as other USDA instructions and policies as applicable.

Section A - SFA Responsibilities

Indicate the page number(s) and accompanying section(s) of mandatory language.

Page No./Section No.

- ___ ___ 1. **Provisions Under Program Agreement, §210.16(a)(2)**—ensure that the food service operation is in conformance with the SFA's agreement under the program.
- ___ ___ 2. **Signature Authority, §210.16(a)(5)**—retain signature authority on the SA-SFA agreement and related document reports:
- ___ ___ a. free/reduced application process, including hearings and verifying free & reduced meal applications
 - ___ ___ b. SFA's free & reduced price policy statement & agreement
 - ___ ___ c. Monthly claims for reimbursement
 - ___ ___ d. Commodity Order Forms
- ___ ___ 3. **Control of the School Food Service Account and Overall Financial Responsibility §210.16(a)(4)**
- ___ ___ a. retain control of the nonprofit school food service account and overall financial responsibility for the nonprofit food service operation; and
 - ___ ___ b. retain control for the establishment of all prices, including price adjustments, for meals served under the nonprofit school food service account, e.g., pricing for reimbursable meals, a la carte service including vending machines, and adult meals.
 - ___ ___ c. USDA, FNS Guidance for School Food Authorities Contracting with FSMC – If FSMC promises a guarantee to meet fiscal goals specified by the SFA, the SFA must ensure that all conditions and assumptions of a break even be clarified and defined and any guaranteed return promised by the FSMC is defined (using actual numbers) and remains in the non-profit food service account. If the contract contains such guarantees, the contract should also contain language that ensures that the FSMC bears responsibility for failure to meet those goals. "Returns" cannot be contingent upon multi-year contract duration.
- ___ ___ 4. **USDA Donated Foods §210.16(a)(6)**
- ___ ___ a. retain title to USDA donated foods; and
 - ___ ___ b. ensure that all USDA donated foods made available to the FSMC, including processed USDA donated foods, accrue only to the benefit of the SFA's nonprofit school food service and are fully utilized therein. All refunds received from processors must be retained by the SFA.

___ ___ c. method delineating how the FSMC will pass along the full value of USDA donated foods to the SFA.

___ ___ 5. **Quality, Extent and General Nature of Food Service §210.16**

___ ___ a. provide detailed specifications for each food component or menu item as specified in 7 CFR Part 210, and include these specifications in the IFBs or RFPs. Specifications must cover items such as grade, purchase units, style, condition, weight, ingredients, formulations, and delivery time.

___ ___ b. retain control of the quality, extent, and general nature of its food service.

___ ___ c. make no payment for meals that are spoiled or unwholesome at the time of delivery, do not meet detailed specifications or do not otherwise meet the requirements of the contract.

___ ___ 6. **Health Regulations, §210.16 (a)(7)**—maintain all applicable health certifications and assure that all State and local regulations are being met by a FSMC preparing or serving meals at a SFA facility.

___ ___ 7. **Monitoring Responsibilities, §210.16(a)(3)**—monitor the food service operation through periodic on-site visits to ensure the food service is in conformance with program regulations.

___ ___ 8. **Use of Advisory Board, §210.16(a)(8)**—establish and maintain an advisory board composed of parents, teachers, and students to assist in menu planning.

___ ___ 9. **21-Day Cycle Menu, §210.16(b)(1)**—include a 21-day cycle menu developed in accordance with the meal pattern requirements specified in 7 CFR Part 210.

Section B - FSMC Responsibilities

Indicate the page number(s) and accompanying section(s) of mandatory language.

Page No./Section No.

___ ___ 1. **Health Certification, §210.16(c)(2)**—maintain all applicable State and/or local health certification(s) for the duration of the contract for any facility outside the school in which it proposes to prepare meals. The FSMC must meet all applicable State and local health regulations in preparing and serving meals at the SFA facility.

___ ___ 2. **21-Day Cycle Menu, §210.16(b)(1)**—adhere to the 21-day cycle menu which was included in the IFB or RFP for the first 21 days of meal service. Changes thereafter may only be made with the approval of the SFA.

___ ___ 3. **Provision of Free and Reduced Price Meals, §210.16(a)**—in order to offer a la carte food service, the FSMC must also offer free, reduced price and full price reimbursable meals to all eligible children.

___ ___ 4. **USDA Donated Foods, §210.16(a)(6) (per OIG, 7/03)**—to the maximum extent possible, utilize USDA donated foods made available by the SFA. This means the FSMC does not

purchase foods that are available as commodities. FSMC will use USDA donated foods solely for the purpose of providing benefits for the SFA's food service operation.

- ___ 5. **Recordkeeping, 7CFR Parts 3016.42; 3019.53 and §210.1616(c)(1)**—maintain records to support the SFA's Claim for Reimbursement; make all records available to the SFA upon request; and retain all records for a period of three (3) years after the SFA submits the final Claim for Reimbursement for the fiscal year for inspection and audit by representatives of the SFA, SA, USDA and Comptroller General, at any reasonable time and place. In instances where audit findings have not been resolved, the records must be retained beyond the 3-year period until resolution of the issues raised by the audit.
- ___ 6. **Reporting, §210.16(c)(1)**—report the claim information to the SFA promptly at the end of each month or more frequently as specified by the SFA.
- ___ 7. **Purchasing, per Federal Register Vol. 72 and OIG 7/03** —All payment discounts, rebates and allowances obtained from vendors must go to the SFA's food services account.
- ___ 8. **Purchasing, per Federal Register Vol. 72 and OIG 7/03** —Charges to the SFA for goods and services should be reasonable and necessary for the operation of the non-profit school foodservice.

Section C - General Terms - All SFA-FSMC Contracts

Indicate the page number(s) and accompanying section(s) of mandatory language.

Page No./Section No.

- ___ 1. **Contract Duration**
 - ___ a. §210.16(d)—contracts must be of a duration no longer than one (1) year.
 - ___ b. §210.16(d)—options for the yearly renewal of a contract may not exceed four (4) additional one-year extensions.
- ___ 2. **Energy Policy and Conservation Act, 7 CFR Part 316.36(i)**
- ___ 3. **Termination Clause, §210.16(d)**—either party may cancel for cause with 60-day notification.
- ___ 4. **Breach of Contract, §210.16(b)(2)** —Any invitation to bid or request for proposal indicate that nonperformance subjects the food service management company to specified sanctions in instances where the food service management company violates or breaches contract terms. The school food authority shall indicate these sanctions in the invitation to bid or request for proposal.
- ___ 5. **Nonperformance Sanctions – 7 CFR Part 3016.36(i)**—provisions allowing for administrative, contractual, or legal remedies in instances where the FSMC violates or breaches contract terms, and providing for such sanctions and penalties as may be appropriate.
- ___ 6. **Prohibited Contracts- §210.16(c)**—contracts that permit all income and expenses to accrue to the food service management company and “cost-plus-a-percentage-of-income” contracts are prohibited. Contracts that provide for fixed fees such as those that provide for management fees established on a per meal basis are allowed.

Section D - SFA-FSMC Contracts in Excess of \$2,500 Involving Food

Service Workers Whose Duties are Manual or Physical in Nature

Check (✓) this block if the following provision is not applicable.

Page No./Section No.

___ ___ Contract Work Hours and Safety Standards Act, 7 CFR Part 3016.36(i)

Section E - SFA-FSMC Contracts in Excess of \$10,000

Check (✓) this block if the following provisions are not applicable.

Page No./Section No.

___ ___ 1. Termination Clause - OMB Circular No. A-102, 7 CFR Part 3016.36(i)

___ ___ 2. Equal Employment Opportunity - 7 CFR Part 3016.36(i)

Section F - SFA-FSMC Contracts - \$25,000 or More

Check (✓) this block if the following provision is not applicable.

Page No./Section No.

___ ___ Debarment, Suspension, Ineligibility and Voluntary Exclusion, 7 CFR 3017.510—
certification regarding debarment/suspension from participating in Federal
contracts/grants/awards. A new certification is also required for each renewal period.

Section G - SFA-FSMC Contracts in Excess of \$100,000

Check (✓) this block if the following provision is not applicable.

Page No./Section No.

___ ___ Certification Regarding Lobbying, 7 CFR Part 3018—a new certification is also required
for each renewal period.

Check (✓) this block if the following provision is not applicable.

Page No./ Section No.

___ ___ Disclosure of Lobbying Activities, 7 CFR Part 3018—lobbying activities in connection with
school nutrition programs must be disclosed. If there are material changes after the initial filing,
updated reports must be submitted on a quarterly basis.

Check (✓) this block if the following provision is not applicable.

Page No./ Section No.

___ ___ Clean Air Act, Clean Water Act, and Environmental Protection Agency Regulations, 7 CFR Part 3016.36(i)

Section H - SFA-FSMC Contracts Involving Research, Developmental, Experimental and Demonstration Work

Check (✓) this block if the following provision is not applicable.

Page No./Section No.

___ ___ USDA Rights to Copyrights, Patent Rights and Rights in Data and Reporting of Discoveries and Inventions, 7 CFR Part 3016.36(i)

Section I - Required SFA-FSMC Contract Inclusions

All language must be included and identified in the Contract. Exclusions may be subject to State Agency Approval.

Page No./Section No.

- ___ ___ 1. **Compliance with Program Regulations**—requirement that the FSMC conduct program operations in accordance with 7 CFR Parts 210, 215, 220, 225, 226, 245 and 250, and FNS instructions and policy.
- ___ ___ 2. **Special Functions**—method which delineates the cost allocation for special functions conducted outside the nonprofit school food service. The method should demonstrate that labor costs are not being double billed for program meals and special function meals.
- ___ ___ 3. **Fee Structure**
 - ___ ___ a. In a cost-reimbursable contract, requirement for breakdown of administrative and management fees in order to prevent double billing.
 - ___ ___ b. Basis for fee adjustments.
- ___ ___ 4. **Purchasing**
 - ___ ___ a. In a cost-reimbursable contract, if the FSMC makes purchases, the prices charged to the SFA must be reasonable and necessary.
 - ___ ___ b. A provision stating that any silence, absence or omission from the contract document specifications concerning any point shall be regarded as meaning that only the best commercial practices are to prevail, and that only materials (food, supplies, etc.) and workmanship of a quality that would normally be specified by the SFA are to be used.
- ___ ___ 5. **Certification of Independent Price Determination**—certification regarding non-collusion. This certification may be met through the use of the Certification of Independent Price Determination form (Appendix D).

- ___ ___ 6. **Civil Rights Compliance**—assurance that the FSMC will conform with all civil rights requirements applicable to the SFA.
- ___ ___ 7. **Buy American Provision**—compliance with the Buy American provision under 7CFR §210.21(d) and 7CFR §250.23.
- ___ ___ 8. **Claim Liability**
- ___ ___ a. The FSMC accepts liability caused by FSMC negligence for claims assessed as a result of Federal/State reviews/audits, corresponding with the SFA's period of liability.
- ___ ___ b. The FSMC accepts liability for any negligence on its part that results in any loss of, improper use of, or damage to USDA donated foods.
- ___ ___ 9. **Location of Records**—all FSMC records pertaining to the SFA should be maintained at the SFA while the contract is in effect, and preferably for the required retention period.
- ___ ___ 10. **Cost Reimbursement**— If Contract requires SFA to reimburse Company for costs (cost-reimbursable contract), SFA and Company must meet the following requirements from 7CFR §210.21:
- ___ ___ a. *7CFR §210.21(i)* SFA will pay allowable costs from the nonprofit food service account to Company net of all discounts, rebates and other applicable credits accruing to or received by Company or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to SFA.
- ___ ___ b. Company must either:
- ___ ___ i. *7CFR §210.21(f)(ii)(A)* Separately identify and provide sufficient information to permit the SFA to identify for each cost submitted for payment to SFA the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account), or
- ___ ___ ii. *7CFR §210.21(f)(ii)(B)* Exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification.
- ___ ___ c. *7CFR §210.21(f)(iii)* Company's determination of its allowable costs must be made in compliance with the applicable Departmental and Program regulations and Office of Management and Budget Cost Circulars.
- ___ ___ d. *7CFR §210.21(iv)* Company has identified the amount of each discount, rebate and other applicable credit on bills and invoices presented to the SFA for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the State agency the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually.

___ e. *7CFR §210.21(v)* Company has identified the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract. Describe the method here:

___ f. *7 CFR §210.21(vi)* Company must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the SFA, the Massachusetts Department of Elementary & Secondary Education (MDESE), or the U.S. Department of Agriculture.

___ 11. **Nutrition Education**—FSMC responsibility for nutrition education activities, as applicable.

___ 12. **Donation of Foods for Use in the United States §250**

___ a. **Crediting for the Value of Donated Foods** In accordance with 7CFR 250.51(a) and (b), contracts must ensure that the FSMC credits the SFA for the value of all donated foods received for use in the SFA's meal service in the school year, on at least an annual basis, through invoice reductions, refunds, discounts, or other means. Such requirement includes crediting for the value of donated foods contained in processed end products if the FSMC, in accordance with its contract, procures such end products on behalf of the SFA, or acts as an intermediary in passing the donated food value in such end products on to the SFA. All forms of crediting must include clear documentation of the value received from the donated foods. In cost-reimbursable contracts, crediting may be performed by disclosure. The SFA must ensure that the FSMC procurement of processed end products is restricted to those processors that have signed processing agreements with the State distributing agency or the SFA in accordance with 7CFR Part 250.

___ b. **Donated Food Values Required in Crediting** In accordance with 7CFR 250.51(c), the SFA must ensure that the FSMC uses the donated food values determined by the distributing agency, in accordance with 7CFR 250.58(e), or, if approved by the distributing agency, donated food values determined by an alternate means of the SFA's choosing. The method of determining the donated food values must be included in procurement documents and in the contract, and must result in the determination of actual values. Negotiation of such values is not permitted.

___ c. **Use of Donated Foods** In accordance with 7CFR 250.51(d), the FSMC must use all donated ground beef, donated ground pork, and all processed end products, in the SFA's food service, and must use all other donated foods, or commercially purchased foods of the same generic identity, or U.S. origin, and of equal or better quality than the donated foods, in the SFA's food service.

___ d. **Storage and Inventory Management** The FSMC must meet the general requirements for the storage and inventory management of donated foods in 7CFR 250.14(b). In accordance with 7CFR 250.52(a), the FSMC may store and inventory donated foods together with foods it has purchased commercially for the SFA's use, unless this is specifically prohibited in its contract. It may store and inventory such foods together with other commercially purchased foods only

to the extent that such a system ensures compliance with the requirements for the use of donated foods in 7CFR250.51(d). Additionally, under cost-reimbursable contracts, the FSMC must ensure that its system of inventory management does not result in the SFA being charged for donated foods.

- ____ e. **Recordkeeping and Review Requirements** The SFA and FSMC must maintain records of receipt of donated foods and processed end products, or crediting for the value of donated foods, and other records relating to donated foods, in accordance with 7CFR 250.54. The SFA must conduct a reconciliation at least annually (and upon termination of the contract) to ensure that the FSMC has credited it for the value of all donated foods received for use in the SFA's food service in the school year including, in accordance with requirements in 7CFR 250.51(a), the value of donated foods contained in processed end products. The FSMC must return all unused donated ground beef, donated ground pork, processed end products and (at the SFA's discretion) return all unused donated foods in accordance with 7CFR 250.52(c) when a contract terminates, is not extended or renewed.

****Please complete****

National School Lunch Program (NSLP) sponsors vending meals to sponsors in either the Child And Adult Care Food Program (CACFP) and/or Summer Food Service Program (SFSP) must annually complete a Food Service Agreement (FSA). The FSA must be signed by the Superintendent of Schools and by an authorized representative of the CACFP or SFSP program.

NSLP sponsors may not claim these vended meals. The CACFP or SFSP sponsor may claim these vended meals and reimburse the NSLP sponsor.

The FSA may be found in the Document and Reference Library of the Security Portal.

Please check one

- Meals are or may be vended
- Meals will NOT be vended

Section J - Unallowable SFA-FSMC Contract Document Provisions

The following indicate problem areas that have been identified in SFA-FSMC contract documents. The contract documents must be thoroughly checked, regardless of the procurement method used, to ensure that these areas have not been included, in any form. Indicate with a check mark (✓) in each block that the review of the document(s) indicates that there are no such provisions in the reviewed document(s), unless specified below.

Check (✓) as described above.

- 1. **Cost Plus a Percentage of Cost/Income**—cost plus a percentage of cost/income to the FSMC, however represented.
- 2. **Duplicate Fees**—fee structures that permit a FSMC to bill management fees and charge the same costs as cost-reimbursable expenses.
- 3. **Purchasing**—if the SFA does the purchasing, clauses that limit the selection of vendors to only FSMC-approved vendors.
- 4. **Acceleration Clause**—provisions (multi-year) that require full payment (e.g., program equipment purchases) if the contract is not renegotiated.
- 5. **Guaranteed Return**—any "guaranteed return" must remain in the nonprofit food service account. "Returns" cannot be contingent upon multi-year contract duration. "Returns" must be defined using actual numbers.
- 6. **Delegation of SFA Responsibilities**—FSMC responsibility for any of the functions that must be retained by the SFA.
- 7. **Automatic Renewal**—provisions which automatically renew the contract.
- 8. **Processing Contracts**—contract document language that permits the FSMC to subcontract USDA donated foods for further processing.

For the item(s) above not checked (✓), indicate item number(s) with corresponding page number(s) of document(s) where provision(s) appears.

Item Number(s) Page Number(s)

Prepared By: _____
(Print Name) (Print Agency, Title and Date)

Certification of Compliance
Codes of Conduct and Performance of Employees

Instruction: The following statement must be signed by a duly authorized representative of the school food authority operating any or all of the following: National School Lunch Program, School Breakfast Program, Child and Adult Care Food Program and Summer Food Service Program.

I, _____, as the duly authorized representative of
please print name and initial

_____, do hereby attest that the aforementioned SFA is in compliance
school food authority

with the Codes of Conduct and Performance of Employees as set forth in 2 CFR 200.318(c)(1).

Claim Month and Year: August 2014

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PRO	108.08	0
BAILEY, DR. GERTRUDE SCHOOL	2814.01	44.16
BARTLETT COMMUNITY PARTNERSHIP	5621.27	67.33
BUTLER SCHOOL	3417.11	68.02
CARDINAL O'CONNELL SCHOOL	93.54	1.32
DALEY	4294.65	82.28
GREENHALGE	3470.05	45.08
LAURA LEE ALTERNATIVE	147.05	2.01
LEBLANC ALTERNATIVE SCHOOL	458.14	5.64
LINCOLN, ABRAHAM SCHOOL	4398.15	51.29
LOWELL HIGH SCHOOL	15249.21	309.81
MCAULIFFE, S. CHRISTA SCHOOL	2874.93	36.92
MCAVINNUE, JOSEPH A. SCHOOL	3861.75	44.05
MOLLOY ALTERNATIVE SCHOOL	662.77	7.19
MOODY ELEMENTARY SCHOOL	2221.58	23.92
MOREY	3694.73	50.83
MURKLAND, CHARLOTTE M. SCHOOL	4138.4	55.32
PAWTUCKET MEMORIAL	1930.07	30.82
PYNE, JOSEPH	2430.86	39.45
REILLY	2541.78	41.69
RIVERSIDE ALTERNATIVE SCHOOL	325.82	3.91
ROBINSON	4916.11	88.32
ROGERS	1578.45	19.21
SHAUGHNESSY	3735.67	46.23
STOKLOSA, KATHERYN P. SCHOOL	5336.25	97.06
SULLIVAN, JAMES SCHOOL	3869.13	74.23
WANG, DR. AN SCHOOL	3939.8	80.56
WASHINGTON	1132.49	15.12

Claim Month and Year: September 2014

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	2066.51	21.68
BAILEY, DR. GERTRUDE SCHOOL	24810.89	410.84
BARTLETT COMMUNITY PARTNERSHIP	43835.2	538.26
BUTLER SCHOOL	29003.05	500.54
CARDINAL O'CONNELL SCHOOL	1328.11	15.64
DALEY	35537.61	584.03
GREENHALGE	32932.24	431.54
LAURA LEE ALTERNATIVE	1460.57	17.31
LEBLANC ALTERNATIVE SCHOOL	2697.65	33.58
LINCOLN, ABRAHAM SCHOOL	37416.35	483.58
LOWELL HIGH SCHOOL	126379.17	2321.39
MCAULIFFE, S. CHRISTA SCHOOL	29838.07	374.67
MCAVINNUE, JOSEPH A. SCHOOL	37711.37	414.75
MOLLOY ALTERNATIVE:Career Academy	5250.81	56.47
MOODY ELEMENTARY SCHOOL	18774.14	221.55
MOREY	35694.74	495.65
MURKLAND, CHARLOTTE M. SCHOOL	39436.91	538.83
PAWTUCKET MEMORIAL	20325.52	333.1
PYNE, JOSEPH	22131.97	357.13
REILLY	26393.81	392.32
RIVERSIDE SCHOOL: Bridge	2539.01	29.5
ROBINSON	39654.79	661.94
ROGERS	20096.35	250.76
SHAUGHNESSY	34042.18	431.08
STOKLOSA, KATHERYN P. SCHOOL	42504.12	689.2
SULLIVAN, JAMES SCHOOL	31135.87	545.22
WANG, DR. AN SCHOOL	33014.06	590.18
WASHINGTON	10261.98	150.65

Claim Month and Year: October 2014

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	2103.1	25.01
BAILEY, DR. GERTRUDE SCHOOL	25841.62	446.78
BARTLETT COMMUNITY PARTNERSHIP	43189.85	558.67
BUTLER SCHOOL	30190.84	535.21
CARDINAL O'CONNELL SCHOOL	2259.41	26.51
DALEY	38109	626.75
GREENHALGE	34843.07	470.41
LAURA LEE ALTERNATIVE	1657.06	19.38
LEBLANC ALTERNATIVE SCHOOL	2232.44	27.03
LINCOLN, ABRAHAM SCHOOL	41458.05	534.23
LOWELL HIGH SCHOOL	121457.84	2416.15
MCAULIFFE, S. CHRISTA SCHOOL	32953.55	412.39
MCAVINNUE, JOSEPH A. SCHOOL	35537.65	460.4
MOLLOY ALTERNATIVE:Career Academy	5091.79	56.98
MOODY ELEMENTARY SCHOOL	19950.71	245.81
MOREY	38082.66	533.6
MURKLAND, CHARLOTTE M. SCHOOL	40558.06	565
PAWTUCKET MEMORIAL	22186.3	381.23
PYNE, JOSEPH	23497.46	388.24
REILLY	29596.05	455.11
RIVERSIDE SCHOOL: Bridge	2631.62	31.74
ROBINSON	40055.41	694.26
ROGERS	25153.1	305.1
SHAUGHNESSY	34783.21	471.27
STOKLOSA, KATHERYN P. SCHOOL	44367.62	718.75
SULLIVAN, JAMES SCHOOL	32113.19	587.36
WANG, DR. AN SCHOOL	34764.82	629.8
WASHINGTON	10985.53	167.44

Claim Month and Year: November 2014

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	1233.85	14.66
BAILEY, DR. GERTRUDE SCHOOL	18203.49	310.5
BARTLETT COMMUNITY PARTNERSHIP	29446.27	389.56
BUTLER SCHOOL	20773.25	366.39
CARDINAL O'CONNELL SCHOOL	1726.09	20.13
DALEY	26055.75	427.86
GREENHALGE	24918.79	323.84
LAURA LEE ALTERNATIVE	1145.04	13.28
LEBLANC ALTERNATIVE SCHOOL	1488.09	17.42
LINCOLN, ABRAHAM SCHOOL	28559.17	369.27
LOWELL HIGH SCHOOL	84197.3	1653.64
MCAULIFFE, S. CHRISTA SCHOOL	23085.37	283.88
MCAVINNUE, JOSEPH A. SCHOOL	24910.66	309.47
MOLLOY ALTERNATIVE:Career Academy	3462.35	39.68
MOODY ELEMENTARY SCHOOL	14234.19	173.65
MOREY	26543.35	365.01
MURKLAND, CHARLOTTE M. SCHOOL	28516.55	387.32
PAWTUCKET MEMORIAL	15218.24	257.03
PYNE, JOSEPH	16913.92	268.12
REILLY	19503.46	303.37
RIVERSIDE SCHOOL: Bridge	1726.81	19.84
ROBINSON	28540.42	478.63
ROGERS	17981.75	210.62
SHAUGHNESSY	23159.07	314.01
STOKLOSA, KATHERYN P. SCHOOL	30925.86	498.35
SULLIVAN, JAMES SCHOOL	21862.3	387.21
WANG, DR. AN SCHOOL	23807.44	422.34
WASHINGTON	7526.54	115.23

Claim Month and Year: December 2014

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	1345.65	14.95
BAILEY, DR. GERTRUDE SCHOOL	18776.08	339.48
BARTLETT COMMUNITY PARTNERSHIP	31410.59	433.03
BUTLER SCHOOL	22160.96	395.49
CARDINAL O'CONNELL SCHOOL	1862.11	21.39
DALEY	28757.88	482.94
GREENHALGE	28098.96	369.15
LAURA LEE ALTERNATIVE	1339.47	16.22
LEBLANC ALTERNATIVE SCHOOL	1761.97	20.7
LINCOLN, ABRAHAM SCHOOL	31046.64	413.54
LOWELL HIGH SCHOOL	92108.45	1787.5
MCAULIFFE, S. CHRISTA SCHOOL	24358.64	314.41
MCAVINNUE, JOSEPH A. SCHOOL	27715.95	350.58
MOLLOY ALTERNATIVE:Career Academy	3972.16	45.48
MOODY ELEMENTARY SCHOOL	15486.59	196.59
MOREY	28952.37	414.4
MURKLAND, CHARLOTTE M. SCHOOL	31926.44	437.46
PAWTUCKET MEMORIAL	16875.31	297.16
PYNE, JOSEPH	17608.22	305.21
REILLY	21969.08	347.24
RIVERSIDE SCHOOL: Bridge	2030.44	24.09
ROBINSON	30720.19	531.07
ROGERS	19677.96	242.65
SHAUGHNESSY	25065.29	359.55
STOKLOSA, KATHERYN P. SCHOOL	32971.52	525.03
SULLIVAN, JAMES SCHOOL	24570.7	444.25
WANG, DR. AN SCHOOL	27201.13	476.79
WASHINGTON	7922.93	128.17

Claim Month and Year: January 2015

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	992.35	11.21
BAILEY, DR. GERTRUDE SCHOOL	17001.14	306.3
BARTLETT COMMUNITY PARTNERSHIP	27295.84	372.08
BUTLER SCHOOL	19024.5	347.99
CARDINAL O'CONNELL SCHOOL	1868.09	21.74
DALEY	24255.16	419.69
GREENHALGE	23758.28	310.33
LAURA LEE ALTERNATIVE	1155.5	14.15
LEBLANC ALTERNATIVE SCHOOL	1647.26	19.44
LINCOLN, ABRAHAM SCHOOL	26684.22	353.28
LOWELL HIGH SCHOOL	81333.12	1550.2
MCAULIFFE, S. CHRISTA SCHOOL	20804.67	268.58
MCAVINNUE, JOSEPH A. SCHOOL	26115.31	293.08
MOLLOY ALTERNATIVE:Career Academy	3153.84	37.43
MOODY ELEMENTARY SCHOOL	13255.45	168.02
MOREY	24399.14	353.68
MURKLAND, CHARLOTTE M. SCHOOL	27068.77	377.55
PAWTUCKET MEMORIAL	14948.4	264.9
PYNE, JOSEPH	15434.53	267.15
REILLY	19765.13	297.28
RIVERSIDE SCHOOL: Bridge	1780.99	21.97
ROBINSON	26240.46	450.86
ROGERS	17290.77	213.27
SHAUGHNESSY	21804.21	309.75
STOKLOSA, KATHERYN P. SCHOOL	28797.57	476.68
SULLIVAN, JAMES SCHOOL	20699.57	381.11
WANG, DR. AN SCHOOL	23934.4	419.92
WASHINGTON	6999.79	115.29

Claim Month and Year: February 2015

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	325.81	3.91
BAILEY, DR. GERTRUDE SCHOOL	12676.49	231.84
BARTLETT COMMUNITY PARTNERSHIP	19296.72	270.77
BUTLER SCHOOL	13865.07	255.13
CARDINAL O'CONNELL SCHOOL	1269.17	15.07
DALEY	18078.58	314.47
GREENHALGE	18119.54	241.67
LAURA LEE ALTERNATIVE	893.17	11.16
LEBLANC ALTERNATIVE SCHOOL	1224.79	14.43
LINCOLN, ABRAHAM SCHOOL	20483.8	267.66
LOWELL HIGH SCHOOL	58311.78	1117.74
MCAULIFFE, S. CHRISTA SCHOOL	15483.76	205.33
MCAVINNUE, JOSEPH A. SCHOOL	20056.89	227.59
MOLLOY ALTERNATIVE:Career Academy	2163.14	26.05
MOODY ELEMENTARY SCHOOL	9898.1	128.92
MOREY	18307.14	260.82
MURKLAND, CHARLOTTE M. SCHOOL	19868.33	284.74
PAWTUCKET MEMORIAL	11395.75	197.97
PYNE, JOSEPH	11383.03	198.15
REILLY	14969.59	225.17
RIVERSIDE SCHOOL: Bridge	1596.2	19.38
ROBINSON	19226.68	338.1
ROGERS	13110.26	156.98
SHAUGHNESSY	16459.45	237.36
STOKLOSA, KATHERYN P. SCHOOL	21111.81	355.12
SULLIVAN, JAMES SCHOOL	15334.41	285.26
WANG, DR. AN SCHOOL	16079.89	293.71
WASHINGTON	5114.76	87.11

Claim Month and Year: March 2015

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	968.84	11.96
BAILEY, DR. GERTRUDE SCHOOL	26184.89	454.25
BARTLETT COMMUNITY PARTNERSHIP	40335.2	550.16
BUTLER SCHOOL	28217.7	506.58
CARDINAL O'CONNELL SCHOOL	2488.18	30.94
DALEY	37733.04	622.44
GREENHALGE	36978.93	485.24
LAURA LEE ALTERNATIVE	1822.7	22.77
LEBLANC ALTERNATIVE SCHOOL	2332.01	27.77
LINCOLN, ABRAHAM SCHOOL	41183.86	534.12
LOWELL HIGH SCHOOL	119965.82	2213.87
MCAULIFFE, S. CHRISTA SCHOOL	31780.45	404.69
MCAVINNUE, JOSEPH A. SCHOOL	40283.14	453.85
MOLLOY ALTERNATIVE:Career Academy	4287.86	52.56
MOODY ELEMENTARY SCHOOL	20265.88	256.85
MOREY	36912.58	526.07
MURKLAND, CHARLOTTE M. SCHOOL	42016.39	579.2
PAWTUCKET MEMORIAL	23041.42	391.29
PYNE, JOSEPH	23867.5	399.86
REILLY	30928.37	445.86
RIVERSIDE SCHOOL: Bridge	3403.25	39.79
ROBINSON	40284.1	675.68
ROGERS	25996.18	300.67
SHAUGHNESSY	33908.41	473.97
STOKLOSA, KATHERYN P. SCHOOL	42853.53	710.53
SULLIVAN, JAMES SCHOOL	31830.07	571.78
WANG, DR. AN SCHOOL	35502.19	629.28
WASHINGTON	10836.81	174.11

Claim Month and Year: April 2015

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	310.11	6.61
BAILEY, DR. GERTRUDE SCHOOL	19445.07	327.35
BARTLETT COMMUNITY PARTNERSHIP	30677.53	405.84
BUTLER SCHOOL	21743.64	371.8
CARDINAL O'CONNELL SCHOOL	1935.57	24.09
DALEY	28566.74	469.37
GREENHALGE	27355.32	356.9
LAURA LEE ALTERNATIVE	1377.99	16.85
LEBLANC ALTERNATIVE SCHOOL	1620.27	20.59
LINCOLN, ABRAHAM SCHOOL	30080.65	393.3
LOWELL HIGH SCHOOL	89936.73	1599.02
MCAULIFFE, S. CHRISTA SCHOOL	21871.06	295.44
MCAVINNUE, JOSEPH A. SCHOOL	29549.41	334.54
MOLLOY ALTERNATIVE:Career Academy	2587.97	32.72
MOODY ELEMENTARY SCHOOL	15334.22	188.26
MOREY	27323.42	388.3
MURKLAND, CHARLOTTE M. SCHOOL	31479.82	422.34
PAWTUCKET MEMORIAL	17229.71	285.26
PYNE, JOSEPH	17693.87	288.82
REILLY	23650.73	325.16
RIVERSIDE SCHOOL: Bridge	2373.38	27.6
ROBINSON	30836.99	496.28
ROGERS	19182.12	215.91
SHAUGHNESSY	24563.38	340.52
STOKLOSA, KATHERYN P. SCHOOL	32255.31	517.33
SULLIVAN, JAMES SCHOOL	23168.67	409.8
WANG, DR. AN SCHOOL	26952.82	472.88
WASHINGTON	8001.59	123.22

Claim Month and Year: May 2015

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	391.23	9.03
BAILEY, DR. GERTRUDE SCHOOL	24667.76	419.87
BARTLETT COMMUNITY PARTNERSHIP	40129.62	512.79
BUTLER SCHOOL	27153.54	454.77
CARDINAL O'CONNELL SCHOOL	2827.94	36.11
DALEY	35678.54	575.63
GREENHALGE	34482.55	437.75
LAURA LEE ALTERNATIVE	1764.16	21.56
LEBLANC ALTERNATIVE SCHOOL	1526.81	23.52
LINCOLN, ABRAHAM SCHOOL	39070.71	505.94
LOWELL HIGH SCHOOL	108950.92	1923.2
MCAULIFFE, S. CHRISTA SCHOOL	27691.6	379.73
MCAVINNUE, JOSEPH A. SCHOOL	37248.15	419.98
MOLLOY ALTERNATIVE:Career Academy	3555.88	39.68
MOODY ELEMENTARY SCHOOL	20163.48	237.42
MOREY	35291.96	484.9
MURKLAND, CHARLOTTE M. SCHOOL	40248.01	537.57
PAWTUCKET MEMORIAL	21871.19	357.42
PYNE, JOSEPH	22172.79	364.84
REILLY	31162.09	427.57
RIVERSIDE SCHOOL: Bridge	2847.62	34.44
ROBINSON	38250.28	610.19
ROGERS	24500.68	273.36
SHAUGHNESSY	31526.68	440.11
STOKLOSA, KATHERYN P. SCHOOL	40681.88	636.81
SULLIVAN, JAMES SCHOOL	29025.35	514.51
WANG, DR. AN SCHOOL	33321.98	590.3
WASHINGTON	9951.84	156.86

Claim Month and Year: June 2015

Site_Name	Reimb_Amt_Fed	Reimb_Amt_State
ALTERNATIVE DIPLOMA SCHOOL PROGRAM UTEC	250.58	5.64
BAILEY, DR. GERTRUDE SCHOOL	19377.75	333.62
BARTLETT COMMUNITY PARTNERSHIP	32021.96	425.5
BUTLER SCHOOL	21417.36	377.09
CARDINAL O'CONNELL SCHOOL	1890.98	21.51
DALEY	27749.28	446.26
GREENHALGE	29057.81	367.71
LAURA LEE ALTERNATIVE	1495.34	18.23
LEBLANC ALTERNATIVE SCHOOL	1460.66	21.97
LINCOLN, ABRAHAM SCHOOL	32986.22	427.46
LOWELL HIGH SCHOOL	74593.57	1281.22
MCAULIFFE, S. CHRISTA SCHOOL	23852.55	320.33
MCAVINNUE, JOSEPH A. SCHOOL	30672.46	364.03
MOLLOY ALTERNATIVE:Career Academy	2497.75	29.21
MOODY ELEMENTARY SCHOOL	17715.11	213.44
MOREY	29410.13	409.63
MURKLAND, CHARLOTTE M. SCHOOL	33610.55	450.97
PAWTUCKET MEMORIAL	18683.68	310.04
PYNE, JOSEPH	17405.83	283.36
REILLY	26551.57	358.8
RIVERSIDE SCHOOL: Bridge	2175.46	25.01
ROBINSON	29443.89	486.39
ROGERS	20097.51	242.08
SHAUGHNESSY	26755.55	372.14
STOKLOSA, KATHERYN P. SCHOOL	30832.13	511.12
SULLIVAN, JAMES SCHOOL	23578.86	415.44
WANG, DR. AN SCHOOL	25569.42	444.07
WASHINGTON	8429.75	143.58