

\* UMASS/AMHERST \*  
312066 0367 3178 7



Department of  
EDUCATION

# Student Learning Time



COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF EDUCATION  
EDUCATION CENTER - 50 MAIN STREET  
NORTHAMPTON, MASSACHUSETTS 01061

Copyright © 1998 by the  
Commonwealth of Massachusetts  
Department of Education  
All rights reserved.

## Regulations Guide







# The Commonwealth of Massachusetts Department of Education

350 Main Street, Malden, Massachusetts 02148-5023

Robert V. Antonucci  
Commissioner

May, 1995

Dear Friends:

**T**he Department of Education is pleased to provide this booklet on the **Student Learning Time Regulations**, adopted by the Board of Education on December 20, 1994. The booklet contains a question and answer guide as well as a copy of the regulations themselves. Since December 20, we have received numerous questions from school officials about the application of the regulations. It is our hope that this question and answer guide will respond to the most frequently asked questions and will assist schools and districts in fulfilling the requirements of the Student Learning Time Regulations in the spirit with which they were drafted. While some of the answers provided are concrete, others suggest a process for answering individual questions at the local level.

Two noteworthy features of the regulations are the timeline for implementation, and the definition of structured learning time. The Board and I realize that schools and districts are at different levels of readiness to meet the Student Learning Time Regulations, and we have accommodated this by phasing in the regulations. The power of the structured learning time definition is that it offers individual schools and districts the flexibility to determine which programs best focus on helping the students in their community acquire the knowledge and skills described in the Common Core of Learning.

**W**ith the realization of numerous reform initiatives in the Commonwealth, this is a very exciting time for all those involved in the educational process. We are steadily increasing our capacity and improving our ability to meet the constantly changing needs of students, families and communities of Massachusetts in order to prepare students to become lifelong learners.

I hope you find this information helpful.

Sincerely,

Robert V. Antonucci  
Commissioner of Education

COMMONWEALTH OF MASSACHUSETTS  
HAMPSHIRE LAW LIBRARY  
COURTHOUSE - 99 MAIN STREET  
NORTHAMPTON, MASS. 01060



# TABLE OF CONTENTS

	PAGE
INTRODUCTION .....	1
TIME & LEARNING DETAILED Q&A .....	2
RESPONSIBILITIES / TIMELINE .....	2
WHAT ARE THE CORE SUBJECTS? .....	4
SCHEDULING .....	6
SPECIAL EDUCATION / ALTERNATIVE EDUCATION .....	6
KINDERGARTEN .....	7
MIDDLE SCHOOL .....	8
VOCATIONAL .....	9
SENIORS .....	9
CONTRACTS / MONEY .....	9
<b>APPENDIX</b> .....	10
STUDENT LEARNING TIME REGULATIONS (603 CMR 27.00) .....	11



## INTRODUCTION

**T**he Education Reform Act of 1993 directs the Board of Education "to evaluate and define the amount of time ... students spend in the classroom" and "to prepare a plan to extend the time during which students attend school to reflect prevailing norms in advanced industrial countries." To assist in this process, the Board created the Massachusetts Commission on Time and Learning.

The Commission was charged with reviewing the quantity, quality, and adequacy of school time in Massachusetts. With recommendations from the Commission and the Commissioner of Education, the Board adopted the Student Learning Time Regulations on December 20, 1994.

**T**he Commission on Time and Learning envisions that, by the year 2000, schools will provide safe learning environments that are open and available throughout the day and year with schedules that are responsive to the lives and needs of students, families, and communities.

The key elements of that vision include: structure, time, and access to resources; flexible and effective use of uninterrupted instructional time; flexible and responsive schedules and learning environments; an educational environment for professionals with planned opportunities for growth and renewal; and the school as a center for coordination and delivery of a variety of community and youth services.

**T**he following principles guided the Board of Education and the Commissioner as they developed the Student Learning Time Regulations:

- Time is essential for student learning
- School time must be dedicated to teaching and learning
- Restructuring will be necessary
- Educators need time and support
- Quality learning opportunities are critical
- Statewide standards with local flexibility are needed

**T**he Student Learning Time Regulations are one part of a larger process reforming education for the 21st century. To ensure equity of learning time for all students in the Commonwealth, minimum annual hourly requirements have been established. To provide quality programs, school communities have been given the flexibility to develop program offerings which best meet the needs of their schools. Innovative teaching and creative scheduling approaches are encouraged as programs are developed.

Collaboration among teachers, principals, school councils, school committees, students, superintendents and the community is recommended in determining the program offerings that are focused on each student acquiring the knowledge and skills described in the Common Core of Learning.



# TIME & LEARNING ● DETAILED Q & A

## Responsibilities / Timeline

**1. Q:** *What should our school and district be doing to prepare for implementation of the new Student Learning Time Regulations?*

**A:** The following chart describes the steps that school systems are expected to follow.

School Year	Action
<b>Current</b>	School communities need to be reviewing all of the school's program offerings so they can offer a minimum of 900/990 hours of structured learning time to all enrolled students during the 1995-96 school year. Time spent in homeroom, passing between classes, at recess, at lunch and at breakfast cannot count toward the 900/990 hours. School councils will submit to school committees any recommended changes for the 1995-1996 school year.
<b>1995-1996</b>	Schools will offer a minimum of 900/990 hours of structured learning time to all enrolled students. School councils will submit a school improvement plan to the school committee detailing recommended changes in order to meet the Student Learning Time Regulations for the 1997-1998 school year. School committees will receive each school improvement plan and with that information will make all final district-wide decisions about program offerings. These decisions will be reflected in the district Implementation Plan submitted by the school committee to the Department of Education by June 1996.
<b>1996-1997</b>	Schools must still offer a minimum of 900/990 hours and continue to restructure as needed to implement fully the Student Learning Time Regulation requirements which go into effect at the beginning of the 1997-1998 school year.
<b>September 1997</b>	Schools must schedule all enrolled students to receive a minimum of 900/990 hours of structured learning time in a minimum of 180 student school days. Time not counting toward the 900/990 hours of structured learning includes time spent in homeroom, passing between classes, at recess, at lunch, at breakfast, <i>as well as</i> time in non-directed study, receiving school services, and in optional school programs.



**2. Q: *Is there a format for the Implementation Plan and who submits it to the Department?***

A: Currently there is no standard format for the Implementation Plan. The format will vary with the needs and goals of each individual school/district. Individual schools, with the school council, will submit a school Implementation Plan to the local school committee. The local school committee will submit a district Implementation Plan to the Department of Education.

**3. Q: *What elements are the school councils and school committees expected to include in the school and district Student Learning Time Implementation Plans?***

A: Some elements which will need to be included are the review process used to consider program offerings, identification of areas needing change to achieve full requirements by September 1997, and a school/district action plan to achieve full implementation by September 1997.

**4. Q: *What course of action should a school/district take if it is having difficulty meeting the requirements for the 1995-96 school year?***

A: Given the flexibility in the definition of structured learning time, the Department and the Board expect that every school district will be able to meet the requirements for the 1995-96 school year. The Department notes that the requirements in 1995-96 and 1996-97 allow the schools to "offer" a full schedule without requiring that every student enroll in the full schedule of offerings.

**5. Q: *Will the Board entertain requests for waivers of the Student Learning Time Regulations?***

A: Waiver requests to the Board must include clear indication that the school community has met to discuss the overall program offerings and to consider how to creatively offer structured learning time to its student body to meet the requirements. For a waiver request to be considered, an implementation plan must be submitted to the Department detailing the reasons why the requirements cannot be met and the steps the school/district is taking to address the areas of non-compliance. Such a plan should be submitted early enough to allow the school/district to adjust its plan in the event of the Board's refusal to grant a waiver.

**6. Q: *How will the Department of Education determine whether districts are meeting the new Student Learning Time requirements?***

A: The Department is committed to assist districts as they make efforts to meet the requirements. To monitor district progress in meeting the Student Learning Time requirements, the Department of Education will review the School Improvement Plans provided by all districts, with special attention to the actions districts are taking to meet the requirements.

Also, if complaints are filed with the Department of Education alleging that a school is not meeting the Student Learning Time requirements, Department staff will obtain samples of student schedules and documentation of the local school's program review process.

**7. Q: *What is the Department of Education's role in providing technical assistance?***

A: The Department will respond with assistance to those schools that request assistance and need it the most. Technical assistance will be offered to districts across the Commonwealth in the form of grants and workshops.



**8. Q:** *Are schools/districts responsible for compensating for structured learning time missed due to absenteeism?*

A: No. The school/district must ensure that each student has been scheduled to receive 900/990 hours of structured learning time. The student has the responsibility to participate in his/her school schedule.

## ***What are the Core Subjects?***

**9. Q:** *What criteria will school communities use in determining what is structured learning time?*

A: Decisions must be guided by, and conform to, the definitions in the Student Learning Time Regulations. Additional criteria will vary from community to community. At a minimum a community must agree that the content of a course of study is consistent with achieving the knowledge and skills identified in the Common Core of Learning.

**10. Q:** *Who has the final say in what can be considered structured learning time?*

A: The decision is made by the school community with approval from the school committee.

**11. Q:** *Will the decisions made concerning what counts as structured learning time be consistent from school to school within a district?*

A: It is possible that individual schools may make different proposals regarding their programs to the school committee. The school committee, with input from the superintendent, will make a policy for the district that either requires consistency or allows for variations as the school committee deems appropriate.

**12. Q:** *Do the regulations mandate a certain number of hours per subject?*

A: No.

**13. Q:** *Can time during which students are engaged in learning without a teacher present count toward meeting structured learning time requirements?*

A: Yes, the time may count toward structured learning time if the learning activity in which the student is engaged is consistent with the curriculum for study of a core subject and is part of the school program offerings.

**14. Q:** *What is meant by "directed" study and "independent" study?*

A: Directed and independent study can take many forms. The intent of these kinds of study situations is to guarantee productive time spent in a structured format. The format may be teacher, student, or mentor directed and may take place within the "traditional" school day/year, outside of the "traditional" school day/year, in a classroom, computer lab, resource room, or off school premises. Traditional study halls are not considered "directed" or "independent" study solely because of the presence of a teacher in the room.



**15. Q:** *Is physical education considered structured learning time? Have the annual hourly requirements for physical education been changed?*

A: Physical education and fitness are specifically outlined in the Common Core of Learning and therefore may be considered core subjects. However, if a school community elects to consider physical education a school service rather than a core subject, then the physical education hourly requirements must be met in addition to the 900/990 hours of structured learning time. The annual hourly requirements have not been changed and must be met regardless of the community's decision to consider physical education as a "core subject" or as a "school service."

**16. Q:** *Do programs and courses such as health, home economics, technical studies, business, internships, school-to-work, etc. count toward structured learning time?*

A: If your community has determined that a specific program or course focuses on helping students acquire the knowledge and skills described in the Common Core of Learning as established by the Board of Education, then the time spent in that program/course can be included as a "core subject" and is considered structured learning time.

**17. Q:** *Can schools hold assemblies during the school day?*

A: Yes. How schools choose to structure their day is locally determined. The content of the assemblies must be evaluated in determining whether or not the time spent is considered structured learning time. That time must be accounted for in planning and guaranteeing a full program of structured learning time.

**18. Q:** *Can travel time be considered structured learning time?*

A: The key requirement as of September 1997 is that a student must be scheduled to receive a full program (900/990 hours). If travel is a part of the student's schedule (such as for field trips, community service learning activities, or travel to a work site), then the school district may consider such travel as included in the student's schedule. As a matter of good practice, the Department recommends using travel time for learning activities whenever practical. Further, the Department recommends that schools consider scheduling additional time when significant travel time is anticipated.

**19. Q:** *Can the standardized tests such as CTBS or ITBS that are periodically administered at certain grade levels count as structured learning time?*

A: The only "standardized" testing time that will count toward meeting structured learning time requirements are the Massachusetts student performance assessments conducted as part of the Commonwealth's statewide assessment program.

**20. Q:** *Can districts eliminate programs that address an area of the Common Core? Can districts eliminate programs that have a curriculum framework?*

A: The Board and the Commissioner do not support the elimination of programs that address an area in the Common Core of Learning or the Curriculum Frameworks. However, each community has the responsibility to consider and make decisions regarding its own program.

Schools wishing to adequately prepare their students for adult life will ensure that their schools offer a full and appropriate educational program. The Common Core of Learning was developed to determine what students should know and be able to do when they graduate, and the Curriculum Frameworks use those broad goals to provide detail on how students may be better prepared. The development of the statewide assessments and the competency determination will draw from both of those resources and will provide for demonstrated achievement in the areas identified in the Common Core and the Curriculum Frameworks.



## Scheduling

**21. Q:** *Can time lost due to weather be counted under the "emergency or extraordinary circumstances" provisions?*

A: The Department recommends that schools consider whether or not they usually have delayed openings or early dismissal and should plan the school calendar to provide flexibility for such events without depriving students of a full instructional schedule.

**22. Q:** *Can the days scheduled for early release for Thanksgiving, professional development, in-service, mid-term/final exams or parent/teacher conferences count as full days?*

A: Those days may count toward the 180 student days, but only the actual time spent on structured learning time can count toward the 900/990 hours.

**23. Q:** *Can schools cut back on lunch time?*

A: Yes, they can. However, the Department urges schools to ensure that lunch periods are designed to encourage students to develop and practice good nutritional habits. The involvement of the entire school community in reviewing the program offerings and the school schedule will ensure responsible decision-making in determining the best possible program schedule for its school.

**24. Q:** *Can regularly scheduled structured learning time be reduced to provide such school services as health screenings and immunizations?*

A: No. Such services must be provided in time scheduled in addition to the structured learning time which students are scheduled to receive on a particular school day. Schools will need to build extra time into the school year schedule to make sure that such services can be delivered without reducing the 900/990 hours required for structured learning time.

**25. Q:** *Can schools continue to have "freshman orientation" days which result in the freshmen attending school for 180 days while the other classes attend for 179 or fewer days?*

A: No. All students must be scheduled to attend school for 180 days per school year.

## Special Education/Alternative Education

**26. Q:** *Under what circumstance can "school services," such as special education diagnosis, evaluation and related services (Occupational Therapy, Physical Therapy, Speech Therapy) be considered structured learning time?*

A. The Commissioner and the Board encourage schools to integrate special education students into the regular educational program and to integrate the provision of special education services into the core instructional program to the extent possible. When such integration is possible, the time spent in those services may be considered structured learning time.



**27. Q: How is a student's IEP affected by the Student Learning Time Regulations?**

A: The Department expects each school community to discuss special education services as a whole (see question #26). The Student Learning Time Regulations are intended to be systemic in nature, while the Chapter 766 - Special Education Regulations provide for the individual rights of a student with special needs. Therefore, once a school TEAM has agreed upon an IEP and the parent or guardian has accepted the IEP services, that IEP acts as the appropriate program for the student and all of the elements of the IEP provided by the school will count as structured learning time.

**28. Q: Are there special provisions for students enrolled in alternative education programs?**

A: No. The same structured learning time requirements apply. Alternative education programs, however, may provide "core" instruction using a variety of creative settings and methods to meet the needs of the students in the program.

**29. Q: Are there special provisions for part-time students?**

A: All schools must make a full program available to all students. However, there may be special circumstances where a school may agree to permit a student to attend on a part time basis to accommodate that individual student. Part-time students should be made aware that by not participating in the school's full program they may be jeopardizing their own ability to meet the state graduation requirements.

**30. Q: Do the regulations intend the elimination of pull-out programs?**

A: The new Student Learning Time Regulations do not encourage the use of pull-out programs as an educationally sound instructional technique. However, there is nothing in the Student Learning Time Regulations which prohibits pull-out programs.

## Kindergarten

*Note: A technical amendment has been filed to change the preliminary versions of the Student Learning Time Regulations in 27.03 (5) to read "structured learning time" rather than "student learning time." The two terms are synonymous.*

**31. Q: Do school systems which schedule two daily half-day sessions of kindergarten need to adopt a schedule which ensures equal instructional time?**

A: Yes. All kindergarten students must receive a minimum of 425 annual hours of structured learning time. If the school's schedule disproportionately interrupts one session over another, one way of providing equal structured learning time for students would be to switch sessions at mid year.

**32. Q: Do school systems that provide both full day and half day kindergarten programs need to adopt a schedule which ensures equal instructional time for all?**

A: No. As long as all kindergarten students receive a minimum of 425 annual hours of structured learning time, it is fine for some to receive additional time.



**33. Q:** *If a school system operates a full day kindergarten program only, can parents choose to send their child for only the minimum 425 annual hours?*

A: Parents who elect to send their children to a public school kindergarten must enroll their kindergarten students for the full program unless the local school offers a partial day option.

**34. Q:** *Can play time be considered structured learning time at the kindergarten level?*

A: From an early childhood perspective, snack time, play time, and clean-up time offer children opportunities in the developmental areas of gross motor, fine motor, self-help, language, and social and emotional growth. Therefore, play time can count as structured learning time at the kindergarten level if it is a structured activity.

## Middle School

**35. Q:** *Do the regulations support the Middle School Philosophy which includes: a wide array of subjects; integrated curricular content; variety in instructional strategies; and collaboration among teachers, administrators, parents, business and the community-at-large?*

A: Yes, they support the philosophy and make it possible for all grade levels to incorporate this kind of flexible structure.

**36. Q:** *Can a school housing grades 5-8 designate 5-6 elementary and 7-8 secondary?*

A: No. The regulations require that the school committee designate every school as either an elementary or a secondary school. However, a middle school designated as an elementary school could choose to provide, for instance, 900 hours for the 5th and 6th grades, and 950 hours for the 7th and 8th grades, at the discretion of the school, as long as all students are scheduled to receive at least 900 hours of structured learning time.

**37. Q:** *If a middle school opts to define itself as elementary, what is the impact on the certification of its personnel?*

A: Regardless of how the school is categorized for structured learning time purposes, the staff must be properly certified for the actual grades served by the school. If a school contains grades 5-8, the staff must have certificates which cover those grades.

**38. Q:** *Will a school district's Chapter 70 state aid be affected if it identifies its middle school(s) as elementary rather than secondary for structured learning time purposes?*

A: No. The district will continue to complete the end of year report as in past years using the category available for middle schools, and the Chapter 70 aid will reflect funding appropriate to a middle school. The designation of a middle school as elementary or secondary is for the purposes of meeting the requirements of the Student Learning Time Regulations only.



## Vocational

**39.Q:** *Are vocational schools accountable for the same structured learning time requirements and state assessments as comprehensive and academic high schools?*

A: Yes.

**40.Q:** *How are vocational "week about" programs considered in calculating the 990 hours?*

A: All Chapter 74 approved vocational programs are considered "core" instruction regardless of the type of schedule the school is using.

## Seniors

**41.Q:** *How have the new regulations changed the requirements regarding senior early release? Why is the Board requiring districts to schedule graduation closer to the last scheduled day of school?*

A: The earliest possible release day for seniors is twelve days prior to the regularly scheduled closing date of the school. At a minimum, schools that operate 180 days could release and graduate their seniors on the 168th day of school. Schools are encouraged to schedule senior graduation as close as possible to the final day of school so as to minimize loss of instructional time and disruption to other students. Schools are not required to delay the date of graduation once it has been set or to keep seniors in school past the date of graduation.

**42.Q:** *Are seniors required to receive the full 990 hours even though they may attend fewer than 180 days?*

A: Seniors must have a schedule which would provide 990 hours if they were in attendance for the full 180 days of school, but they may be provided with less than the full 990 hours if the district elects to schedule early release and/or graduation.

## Contracts/Money

**43.Q:** *How do the regulations affect contracts and negotiations?*

A: Each individual community will, in the course of its program review, consider the need for restructuring and determine whether bargaining will be necessary.

**44.Q:** *Will teachers be compensated for additional time if the day/year is extended?*

A: Whether or not teachers' salaries will increase is based on local contract negotiations and contract language in effect.



*Student  
Learning  
Time*

# Appendix



# STUDENT LEARNING TIME REGULATIONS

(603 CMR 27.00)

## *Introduction*

**T**hese Regulations, adopted by the Board of Education on December 20, 1994, replace what were previously known as the "School Year and School Day Regulations." The new *Student Learning Time Regulations* are premised on the principle that our public schools must provide every student at every school with high quality learning opportunities. Time is an essential resource for student learning, and time in school must be devoted to teaching and learning the knowledge and skills that students need to succeed in school and prepare for meaningful employment and citizenship. The new Regulations are intended to stimulate changes in the use of school time to improve the quality of student learning experiences.

**T**o ensure that all public school students in the Commonwealth are given equitable opportunities to acquire essential knowledge and skills in core subject areas, the new Regulations set state wide minimum standards for the amount of "structured learning time" in core subjects which every student must receive. At the same time, the Regulations afford local schools and school districts significant flexibility in formulating school curriculum, schedules, and teaching methods that meet these standards.

**T**he new "structured learning time" requirements described in the Regulations are being phased in to give school communities needed time to plan for, provide training, negotiate contract modifications, and implement changes in existing school and school district practices. They call for every school and school district to work with parents, teachers, and community members to prepare a Learning Time Implementation Plan to ensure full compliance with the new requirements no later than September 1997. Schools are encouraged to consider innovative teaching and scheduling approaches as part of their plan, and to restructure school schedules as needed to improve the quality of student learning experiences.

**T**he new Student Learning Time Regulations are one prong of a comprehensive effort to implement education reform in Massachusetts. The Common Core of Learning adopted by the Board of Education in July 1994 set the broad educational goals for our students. The curriculum frameworks currently being developed for core subject areas will help focus the content of learning and approach to instruction provided in our schools. These Regulations provide the assurance that every student will have the benefit of an essential resource which they need to acquire core subject knowledge and skills -- *structured learning time*.



# *Table of Contents*

## **603 CMR 27.00 STUDENT LEARNING TIME REGULATIONS**

### **SECTION**

<b>27.01:</b>	<b>AUTHORITY, SCOPE AND PURPOSE OF REGULATIONS</b>
<b>27.02:</b>	<b>DEFINITIONS</b>
<b>27.03:</b>	<b>SCHOOL YEAR REQUIREMENTS</b>
<b>27.04</b>	<b>STRUCTURED LEARNING TIME REQUIREMENTS</b>
<b>27.05</b>	<b>EARLY RELEASE OF HIGH SCHOOL SENIORS</b>
<b>27.06:</b>	<b>WAIVERS</b>
<b>27.07:</b>	<b>IMPLEMENTATION</b>



# Text of Regulations

## 27.01: AUTHORITY, SCOPE AND PURPOSE OF REGULATIONS

- (1) These regulations are promulgated by the Board of Education pursuant to G.L. c. 69, section 1G, as amended by St. 1993, c. 71, section 29, which requires the Board to establish the minimum length for a school day and the minimum number of days in a school year for Massachusetts public schools.
- (2) The purpose of these regulations is to ensure that every public school in the Commonwealth provides its students with the structured learning time needed to enable the student to achieve competency in core academic subjects and acquire the knowledge and skills described in the Common Core of Learning established by the Board of Education.
- (3) The requirements set forth in 603 CMR 27.00 are not intended to confer privately enforceable legal rights upon individual students, or persons acting on their behalf.

## 27.02: DEFINITIONS

As used in 603 CMR 27.00, the terms listed below shall have the following meanings:

### *"Core subjects" shall mean:*

- (a) the core academic subjects specified in G.L. c. 69, section 1D (mathematics, science and technology, history and social science, English, foreign languages and the arts), and the subjects covered in courses which are part of an approved vocational-technical education program under G.L. c. 74; and,
- (b) subjects, other than those defined as the "core academic subjects," focused on helping students acquire the knowledge and skills described in the Common Core of Learning established by the Board of Education.

*"Elementary school" shall mean* a school providing instruction to grades 1 through 5, 6, 7, or 8, and, where so designated by a school committee prior to the commencement of a school year, may also include a middle school or other intermediate level school providing instruction to grades 5 through 8 or any combination thereof.



**(27.02 : Definitions, cont'd.)**

**"Optional school programs" shall mean** school activities not part of a course of study in either core academic or other core subjects, which are offered by a school district to enrich the educational experience of its students and meet educational goals set by the local or regional school committee. Examples include: activity clubs; driver education; extracurricular student performance groups; non-academic assemblies; non-academic field trips; pep-rallies; sports; standardized testing other than statewide assessments conducted under G.L. c. 69, sections 1D and 1I; student government.

**"School services" shall mean** services which a school district provides to some or all students, either as a matter of state or federal law or regulation or local school district policy, to protect or improve student health and personal well-being, or enhance students' readiness and ability to learn. Examples include: special education diagnosis and evaluation; special education related services such as speech, physical and occupational therapy; health screening and prevention services; school breakfast; school lunch.

**"Secondary school" shall mean** a school providing instruction to grades 6 through 12, or any combination of those grades, except where a school committee, prior to the commencement of the school year, has designated a middle or other intermediate level school providing instruction to grades 5 through 8, or any combination thereof, as an elementary school.

**"Structured learning time" shall mean** time during which students are engaged in regularly scheduled instruction, learning activities, or learning assessments within the curriculum for study of the core subjects. In addition to classroom time where both teachers and students are present, structured learning time may include directed study, independent study, technology-assisted learning, presentations by persons other than teachers, school to work programs, and statewide student performance assessments.

## **27.03: SCHOOL YEAR REQUIREMENTS**

- (1) Prior to the beginning of each school year, every school committee shall establish school year schedules for each of the public schools under its supervision and control, based on the particular learning needs of students within each school. In determining the school year schedule for each school, the school committee shall be guided by the student learning time plan recommended by the school council for each school, and shall attempt to maximize high quality teaching, learning, and professional development opportunities.
- (2) Every school committee shall schedule a school year which includes at least 185 school days at each elementary, middle, and secondary school within the school district.
- (3) Every school committee shall operate the schools within its district at least 180 school days in a school year.
- (4) School committees are encouraged to exceed the minimum number of school days wherever possible, and to offer extended day and extended year programs that expand student learning opportunities.



### ***(27.03: School Year Requirements, continued)***

- (5) A school committee may establish a separate school year and school day schedule for kindergarten programs which it maintains pursuant to the Board of Education Regulations for Kindergarten (603 CMR 8.00), so long as it provides a minimum of 425 annual hours of structured learning time. In those school districts which schedule two sessions of kindergarten daily, the school committee shall adopt a schedule for its kindergarten programs which ensures equal instructional time for all kindergarten students.

## **27.04: STRUCTURED LEARNING TIME REQUIREMENTS**

- (1) No later than the 1997 - 1998 school year, schools shall ensure that every elementary school student is scheduled to receive a minimum of 900 hours per school year of structured learning time, as defined in 603 CMR 27.02. Time which a student spends at school breakfast and lunch, passing between classes, in homeroom, at recess, in non-directed study periods, receiving school services, and participating in optional school programs shall not count toward meeting the minimum structured learning time requirement for that student.
- (2) No later than the 1997 - 1998 school year, all schools shall ensure that every secondary school student is scheduled to receive a minimum of 990 hours per school year of structured learning time, as defined in 603 CMR 27.02. Time which a student spends at school breakfast and lunch, passing between classes, in homeroom, at recess, in non-directed study periods, receiving school services, and participating in optional school programs shall not count toward meeting the minimum structured learning time requirement for that student.

## **27.05: EARLY RELEASE OF HIGH SCHOOL SENIORS**

- (1) As a matter of policy the Board of Education encourages school districts to schedule high school graduation as close as possible to the scheduled closing date of the high school to maximize the learning time offered to graduating seniors and minimize the disruption of instruction provided to other students.
- (2) Notwithstanding the minimum school year requirements set forth in 603 CMR 27.03 and 27.04(2), at the discretion of the school committee the scheduled school year for the graduating senior class of a high school or vocational/technical school may conclude, and the school graduation may be held, up to twelve school days before the regular scheduled closing date of that school.

## **27.06: WAIVERS**

- (1) The Board of Education may, upon the written application of a school committee and the recommendation of the Commissioner of Education, grant a waiver of any requirements set forth in 603 CMR 27.00 for good cause. School committees are encouraged to apply for waivers, as needed, to permit the district to initiate innovative programs or schedules intended to improve student learning.
- (2) Upon the written request of a school district, the Commissioner of Education may, in his discretion, grant a waiver of the minimum school year requirement set forth in 603 CMR 27.03(3) in situations where an emergency or extraordinary circumstance forces the closing of one or more of the district's schools.



## 27.07: IMPLEMENTATION

- (1) The requirements set forth in 603 CMR 27.00, as amended, shall be effective July 1, 1995, and shall govern the operation of all public schools within the Commonwealth of Massachusetts beginning with the 1995 - 1996 school year, with the exception of the structured learning time requirements set out in 603 CMR 27.04, which shall be effective July 1, 1997.
- (2) During the 1995 - 1996 and 1996 - 1997 school years, schools and school districts are urged to meet the structured learning time requirements set out in 603 CMR 27.04 to the extent feasible. However, the following minimum learning time requirements, rather than those set out in 603 CMR 27.04(1) and (2), shall apply during the 1995 - 1996 and 1996 - 1997 school years:
  - (a) Elementary schools shall offer to all enrolled students a minimum of 900 hours per school year of learning time. Structured learning time, as defined in 603 CMR 27.02 shall be the focus of that time, but time spent delivering school services other than those listed below and offering optional school programs may also be counted toward meeting the minimum learning time requirement. Time scheduled for school breakfast and lunch, passing between classes, homeroom, and recess will not count toward meeting the minimum learning time requirement.
  - (b) Secondary schools shall offer to all enrolled students a minimum of 990 hours per school year of learning time. Structured learning time, as defined in 603 CMR 27.02 shall be the focus of that time, but time spent delivering school services other than those listed below and offering optional school programs may also be counted toward meeting the minimum learning time requirement. Time scheduled for school breakfast and lunch, passing between classes, homeroom, and recess will not count toward meeting the minimum learning time requirement.
- (3) In preparation for the 1995 - 1996 school year, each school council shall submit to the district school committee, as part of its school improvement plan, any recommended scheduling changes or changes in school practices or structure that will be needed to ensure that their school will be in compliance with the learning time requirements set out in 603 CMR 27.07(2) and school year requirements set out in 603 CMR 27.03.
- (4) During the 1995 - 1996 school year, each school council shall submit to the district school committee, as part of its school improvement plan, recommended actions to be taken to ensure that, no later than September 1997, each student within the school will be scheduled to receive at least the minimum required hours per year of structured learning time required under 603 CMR 27.00, and the school will comply with all other requirements set forth in 603 CMR 27.00.
- (5) No later than June 30, 1996, every school district shall submit to the Department of Education, for review and approval, a Learning Time Implementation Plan which describes changes that are being undertaken at the school and district level to ensure that, on or before September 1997, every student in every school within the district is scheduled to receive at least the minimum amount of structured learning time per school year specified in 603 CMR 27.04, and the district's schools will comply with all other requirements set forth in 603 CMR 27.04. The Department of Education shall issue guidelines regarding the issues to be addressed in school district-wide Learning Time Implementation Plans.



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the company's revenue streams. This includes sales from various product lines and services. The data shows a steady increase in revenue over the past year, which is attributed to improved marketing strategies and operational efficiency.

The third section focuses on the company's financial health. It highlights the strong cash flow and the ability to meet all financial obligations. The author notes that the company's debt-to-equity ratio remains low, indicating a solid financial foundation.

Finally, the document concludes with a summary of the overall performance and a look ahead at future goals. The author expresses confidence in the company's ability to continue its growth trajectory in the coming year.