From: Griffin, Michelle L (DOE)
Sent: Tuesday, March 22, 2022 11:19 AM
To: David Young
Cc: Jeremia Pollard; Lynch, Christine M (DOE); Sullivan, John J (DOE); Wall, Lucy A (DOE)
Subject: RE: Warwick / Pioneer Valley OPEB and pension obligations

Dear Mr. Young,

Thank you for speaking with us last week and thank you for sending along your notes. We have several minor clarifications. The Department's understanding is as follows:

> *Warwick agreed that future financial obligations to the Pioneer District arising from OPEB and pension exist. Warwick and Pioneer School Committee will draft a contract for DESE review that defines how Warwick will meet its proportional share of these expenses of what is expected to be its former regional school district, each year. Warwick will take the lead in drafting the agreement. The contract will describe a methodology for apportionment / cost allocation, describe payment due dates, and provide a method for dispute resolution. The Department will consider any agreement reached by Warwick and Pioneer concerning outstanding OPEB and pension obligations as part of its review of the town's proposal to withdraw from the district.*

We would also like to reiterate the importance of the regional agreement language related to the timing of the payment of Warwick's portion of Pioneer Valley Regional School District's state debt under Chapter 295 of the Acts of 2018. Specifically, for the withdrawal of Warwick to be effective on July 1, 2023 (with an independent Warwick school district to begin operating on July 1, 2023), Warwick's portion of this debt would need to be paid in full this current fiscal year.

Thanks again, and have a good day.