



Northbridge Public Schools

Northbridge School Committee

87 Linwood Avenue, Whitinsville, Massachusetts 01588 (508) 234-8156 FAX (508) 234-8469 www.nps.org

Michael LeBrasseur, Chairperson, mlebrasseur@nps.org,
Brian Paulhus, Steven Falconer, Allan Richards, Kathryn Atchue

Northbridge Public Schools School Committee Meeting Tuesday, January 12, 2021 7:00PM

Join Zoom Meeting

<https://nps-org.zoom.us/j/94326573491?pwd=Wl9qVm85VVN6NkJKVQjduZ2kzVFdmZz09>

Meeting ID: 943 2657 3491

Passcode: 770415

Remote public attendance only via the Zoom Link in accordance with the Governor of Massachusetts' March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law G.L. c. 30A, Section 20

- I. Call to Order (7:00)
- II. Statement regarding Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law
- III. Statement of Audio and Video Recording
- IV. Statement of Mission
- V. Attendance
- VI. Public Comment (7:05)

Comments for this meeting may be emailed in advance of the 7:00 p.m. start time to school_committee@nps.org. All comments will be recorded in the record, and all attempts will be made to mention them live during the meeting. Any emails received during the meeting before the public comment period ends will also be attempted to be mentioned.

- VII. Superintendent Report (7:10)
- VIII. Consent Agenda (7:15)
 - A. School Committee Meeting Minutes from December 22, 2020
 - B. Warrant 41-26s \$293,865.73 12/23/20
 - C. Balmer Food Pantry Donation
- IX. Presentation (7:20)
 - A. Balmer School Update – Karlene Ross
- X. Action Items (7:30)
 - A. Vote to authorize payment of \$16,640.72 to settle litigation (Falconer vs. Northbridge Public Schools and Catherine Stickney, Civil Action No. 19-40047-

TSH)

- B. School Doctor Appointment
 - C. Award Contract – MS Boiler Project
- XI. Discussion (7:40)
- A. Five Year Capital Plan: FY2022-FY2026
 - B. Reorganization of positions to add additional 1:1 Instructional Assistants
 - C. Policy IJNDD – Social Media – Recommended Revisions
 - D. FY21 Indirect Cost Agreement
- XII. Information
- A. SWCEC - 1st Quarter Report; FY20 Financial Audit; FY20 Annual Report
- XIII. School Committee Individual Comments (8:00)
- XIV. Adjournment (8:10)

Note: The listings of matters are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law. Also, the timeframe for each topic is a general guideline and may not be strictly adhered to.



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Michael LeBrasseur, Chairperson, mlebrasseur@nps.org,
Brian Paulhus, Steven Falconer, Allan Richards, Kathryn Atchue

Northbridge Public Schools School Committee Meeting Tuesday, December 22, 2020 7:00PM

Remote public attendance only via the Zoom Link in accordance with the Governor of Massachusetts' March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law G.L. c. 30A, Section 20

- I. Call to Order (7:00)
- II. Statement regarding Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law
- III. Statement of Audio and Video Recording
- IV. Statement of Mission
- V. Attendance

Michael LeBrasseur	Present
Steven Falconer	Present
Brian Paulhus	Present
Allan Richards	Present
Kathryn Atchue	Absent
- VI. Executive Session Pursuant to Massachusetts General Laws Chapter 30A Section 21(a) for the following purpose returning to Open Session
 - A. Purpose (3) to Discuss Strategy with Respect to Collective Bargaining with Union Personnel: AFSCME Unit C – Custodial

A motion was made by Michael LeBrasseur to move into executive session pursuant to Massachusetts General Laws Chapter 30A Section 21(a) for the following purpose and returning to Open Session, purpose (3) to Discuss Strategy with Respect to Collective Bargaining with Union Personnel: AFSCME Unit C – Custodial. The motion was seconded by Steven Falconer. The vote was taken by roll call vote and the following votes were recorded:

Michael LeBrasseur	Yes
Steven Falconer	Yes
Brian Paulhus	Yes
Allan Richards	Yes
Kathryn Atchue	Absent

4 members having voted in the affirmative

0 members having voted in the negative

The motion was accepted with a roll call vote of 4-0.

VII. Return to Open Session (7:20)

VIII. Public Comment

Comments for this meeting may be emailed in advance of the 7:00 p.m. start time to school_committee@nps.org. All comments will be recorded in the record, and all attempts will be made to mention them live during the meeting. Any emails received during the meeting before the public comment period ends will also be attempted to be mentioned.

John Swayze, President of the Northbridge Teachers Association advised the School Committee that delegates of the Massachusetts Association of School Committees annual meeting voted in support of a resolution rejecting MCAS testing this year or ever for students of the class of 2022 who missed their 10th grade MCAS in the spring due to the pandemic. There were 112 votes in favor, 9 votes against, and 2 abstaining. They will be urging the state to set up a moratorium on high stakes testing for 3 years. The Northbridge Teacher’s Association Executive Board voted to support these measures and hopes to gain the School Committee’s support in canceling the MCAS testing as well. John Swayze advised that he would email a link containing further information to Michael LeBrasseur.

IX. Student Representative Report

Student Representative Ruby Holtz updated the School Committee on events happening within the district schools. On December 12th, Northbridge High School Student Council held a toy drive from 10-2pm where they received over 200 toys to donate to families. DECA was able to meet with Nichols College over Zoom and complete a virtual practice run for their districts competition. In addition to that, there has been more virtual college tours scheduled. The Northbridge Middle School music program put on a virtual concert on December 16th which included both band and chorus. The performance can be viewed online as well. Firefighter Josh and mascot Sparky visited the students at Northbridge Elementary School to discuss fire safety and those students also got a Polar Express and pajama day right before the holidays. Lastly, The National Honors Society hosted their 53rd induction ceremony where they inducted double the amount of students from the previous year.

X. Consent Agenda

- A. School Committee Meeting Minutes from December 8, 2020
- B. Warrant 41-24s 12/10/2020 \$147,860.43
- C. Balmer Food Pantry Donation
- D. NHS Food Pantry Donation

A motion was made by Allan Richards to approve the consent agenda. The motion was seconded by Steven Falconer. The vote was taken by roll call vote and the following votes were recorded:

Michael LeBrasseur	Yes
Steven Falconer	Yes
Brian Paulhus	Yes
Allan Richards	Yes
Kathryn Atchue	Absent

4 members having voted in the affirmative
0 members having voted in the negative

The motion was accepted with a roll call vote of 4-0.

XI. Presentation

A. NES Update – Mr. Hoffman

Northbridge Elementary School Principal Nicholas Hoffman presented an update on how things have been going at NES. His update included that he has observed a positive atmosphere within the school and has taken the time to meet with every staff member and has taken the time to listen and improve the environment. He informed that they

It is the policy of the Northbridge Public Schools not to discriminate on the basis of race, color, gender, religion, national origin, sexual orientation, gender identity, disability, age, or homelessness in its educational programs, services, activities, or employment.

will be rolling out a new math program in January which will be their third one, and that while there has been some anxiety surrounding it, it has been accepted and welcomed. Hybrid is going well, and like other schools, the dynamic between teaching online and in person poses its challenges. He has taken the time to stop in to classes and advised that the staff is doing a great job. In addition to this, he has reached out to parents and has been able to work with them on accommodations that will best support their student's success. He advised that NES is currently fully staffed and that creating a positive atmosphere within the school will help to boost morale and support student success. Dismissal time could use some more work, especially regarding consistency, and lunch periods were challenging at first, but other than that, everything has been smoothed out and has been going well.

XII. Action Items

A. Approval of July 1, 2019 – June 30, 2021 Contract with AFSCME – Unit C – Custodial

A motion was made by Steven Falconer to approve the July 1st, 2019 through June 30th, 2021 contract with AFSCME Unit C – Custodial. The motion was seconded by Allan Richards. The vote was taken by roll call vote and the following votes were recorded:

Michael LeBrasseur	Yes
Steven Falconer	Yes
Brian Paulhus	Yes
Allan Richards	Yes
Kathryn Atchue	Absent

4 members having voted in the affirmative

0 members having voted in the negative

The motion was accepted with a roll call vote of 4-0.

XIII. Discussion

A. MS/HS Action Plan to Address Failure Rates

Superintendent Amy McKinstry started the discussion regarding student failure rates and advised that she was not pleased with the results and that they are taking it very seriously. She advised that the Leadership Team has met and that she has met with the principals to see what steps can be taken for the whole district to assist. This may include meeting to discuss plans to bring these students who are failing back into the buildings. Northbridge Middle School Principal John Diorio spoke on what the middle school will be doing to help these rates. He advised that attendance is a huge issue and wants to find a way to connect the kids back with the school. He touched upon new tutoring options on Wednesdays after school for at risk students, changing around their ELB period to focus more on organization, prioritization, and homework, trying to get students failing 2 or more classes in the building 4 days per week, and continuing the virtual buddy tutoring. They will become students for a day to see if they can identify and discuss the disconnects that may be occurring for students while learning and he also informed of the great role parents have been playing as well as potential new transportation for tutoring. In response to questions from the committee, John and Timothy McCormick both addressed the timelines of which students might be brought in to the schools, the communication between staff and families regarding grades, and the impact and implementation of home visits for students with chronic absenteeism and identifying where the disconnect comes from. Amy advised that they immediately started bringing kids into the building when the data was received and Timothy advised that 17 have already come in at the high school and that they are still inviting and trying to get the remaining students in. They may have to move classes around in order to fit more students in and they are willing to do that if need be. Timothy also took time to address the topic of students participating in classes with their cameras and audio on and the status of winter sports as of current.

B. Reopening Plan – Phase 3 (Transition to Full In-Person) Update

Superintendent Amy McKinstry provided an update on phase 3 of the reopening plan, which would be bringing all students back in to learn. If the town's Covid-19 data was good and the CDC and BPH social distancing restrictions were lifted or decreased, she would then be able to see if it would be feasible to bring students back. However, because the social distancing guidelines are still in effect, Amy does not expect to fully bring students back by the previously discussed date of January 27th and she also does not expect these guidelines to change by then. They are trying to bring in as many students that will fit safely at this time. Amy will keep looking at the data and revisiting it

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and advised that because the student schedules are already created, the only additional planning that would need to occur would be to set up bussing for students coming back full-time.

C. Staffing Update

Superintendent Amy McKinstry provided an update on the staffing status at each school. NES is fully staffed; however they are looking for a long term substitute. Balmer currently needs a behavior tech and a long term instructional assistant substitute. Balmer currently has two long term substitutes in order to cover for teachers out on leaves of absence. NMS is fully staffed at this time. NHS needs a behavior tech and a long term substitute for the rise classroom, which is currently being covered by staff already working in the room. Amy also provided an update on looking for a Spanish teacher as well as an updated amount of staff on leave of absence.

D. FY22 Budget Timeline

Michael LeBrasseur wanted to confirm that the budget workshop scheduled for January 25 worked for the committee and advised that it is open to the school committee and that he would like it if they all attended. He advised the time of the meeting would be around 6:00 pm but will confirm that.

E. Appointment of School Doctor

Melissa Walker advised that the district's school doctor is retiring and there will need to be a new doctor appointed. Melissa would like to confirm the appointment for the next School Committee meeting on January 12. The current school doctor is willing to stay in the position until the new doctor is appointed.

XIV. Information

XV. School Committee Individual Comments

XVI. Adjournment (8:50)

A motion was made by Allan Richards to adjourn. The motion was seconded by Steven Falconer.

Michael LeBrasseur	Yes
Steven Falconer	Yes
Brian Paulhus	Yes
Allan Richards	Yes
Kathryn Atchue	Absent

4 members having voted in the affirmative

0 members having voted in the negative

The motion was accepted with a roll call vote of 4-0.

Note: The listings of matters are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law. Also, the timeframe for each topic is a general guideline and may not be strictly adhered to.

**SCHOOL COMMITTEE
AGENDA ITEM SUMMARY
(ACTION ITEM)**

**Agenda Item
For School Committee Meeting of
January 12, 2021**

SUBJECT: Donation

Person(s) preparing Agenda Item: Melissa Walker

Title: Director of Business and Finance

Listing of Attachments (supporting documentation):

BACKGROUND: The following donations have been received for the Balmer Food Pantry:

Brian & Kathryn Tucker - \$50.00

Carl & Tammy Ostoin - \$200.00

Donor wishing to remain anonymous - \$300.00

Total of donations listed above: \$550.00

STATUS: The donations have been received. Donations included on this agenda item are donations that were received prior to January 6, 2021. Donations received after January 6, 2021 will be on future agenda items.

FINANCIAL IMPLICATION: The funds will be used to stock the food pantry/purchase gift cards for families in need.

RECOMMENDATION: That the School Committee accepts the donations, with gratitude.

Recommended by: Melissa Walker

Recommended by the Superintendent: Amy McKinstry

**SCHOOL COMMITTEE
AGENDA ITEM SUMMARY
(ACTION ITEM)**

**Agenda Item
For School Committee Meeting of
January 12, 2021**

SUBJECT: Vote to authorize payment of \$16,640.72 to settle litigation (Falconer vs. Northbridge Public Schools and Catherine Stickney, Civil Action No. 19-40047-TSH)

Person(s) preparing Agenda Item: Melissa Walker

Title: Director of Business and Finance

Listing of Attachments (supporting documentation):

BACKGROUND: A vote is needed to authorize payment of \$16,640.72 to settle litigation (Falconer vs. Northbridge Public Schools and Catherine Stickney, Civil Action No. 19-40047-TSH)

STATUS: A transfer of funds within the budget is needed to cover this payment.

FINANCIAL IMPLICATION: A transfer of funds within the budget is needed. This will not increase the bottom line of the FY21 budget. Due to a retirement, a budgeted position was filled with a lower than budgeted salary, therefore, funds are available in the HS Special Education Teacher Salary line item to be transferred into the Technology Support Salaries line item to cover the cost of this payment.

RECOMMENDATION: That the school committee transfer \$16,640.72 from the HS Special Education Teacher Salary line item to the Technology Support Salaries line item to cover this payment.

Recommended by: Melissa Walker

Recommended by the Superintendent: Amy McKinstry



Architectural Consulting Group^{INC}

December 28, 2020

Amy B. McKinstry, Superintendent
Northbridge Public Schools
87 Linwood Avenue
Whitinsville, MA 01588

RE: Northbridge Middle School Boiler Replacement Project

Superintendent McKinstry,

ACG performed a review of bids received for the Northbridge Middle School Boiler Project and reports the following:

- The low bid was received from N.B. Kenney Company, Inc. of 68 Barnum Road in Devens, MA for one million, four hundred eleven thousand, one hundred dollars. (\$1,411,100.00).
- The budget for the work of the contract is \$2,386,509. The bid is substantially (\$975,409) less than the amount budgeted for the work.
- ACG performed a review of the reference information provided with N.B Kenney's bid; the contractor certification files maintained by the Commonwealth of MA Division of Capital Asset Management and Maintenance; and information obtained from reference calls made to professionals with past working experience with N.B. Kenney.
- ACG's review concluded that N. B. Kenney Company, Inc. possesses the skills, ability, and integrity necessary for the faithful performance of the work called for in the contract.
- ACG further concludes that Northbridge Public Schools should award the general contract for the Northbridge Middle School Boiler Replacement Project to N.B Kenney Company, Inc.

Sincerely,

Donald Velozo CS, MCPPO
Associate Principal

**SCHOOL COMMITTEE
AGENDA ITEM SUMMARY
(ACTION ITEM)**

**Agenda Item
For School Committee Meeting of
January 12, 2021**

SUBJECT: Middle School Boiler Project – Award Contract

Person(s) preparing Agenda Item: Melissa Walker

Title: Director of Business & Finance

Listing of Attachments (supporting documentation): Bid Tabulation, Recommendation from OPM

BACKGROUND: The MS Boiler replacement project was put out to bid. Four bids were received.

STATUS: Bids have been received, references have been checked, and a recommendation from our Owner's Project Manager has been made to award the contract to the lowest responsible and eligible bidder in accordance with Massachusetts General Laws.

Next Steps:

- School Committee votes to award contract to lowest responsible bidder.
- Awarded contractor is notified in writing of contract award and NPS issues contract(s) for signing.
- Contractor returns signed contract(s), insurance certificates and bonds for review.
- OPM and Designer review above and if in order, recommend that NPS execute contract.
- NPS issues Notice to Proceed.

FINANCIAL IMPLICATION: The lowest bidder submitted a bid for \$1,411,100. The construction line item for this budget was held at \$2,386,509. While the final cost of the construction could change due to approved change orders, the base bid is well within budget.

(Total project approved at Town Meeting: \$2,958,891. MSBA reimbursement rate: 58.58%. If the project came in at budget, and all expenses were eligible for reimbursement, free cash would cover \$1,225,573 and MSBA would reimburse \$1,733,318.)

RECOMMENDATION: That the School Committee vote to award the contract for the Middle School Boiler Replacement Project to N.B Kenney Company, Inc. of 68 Barnum Road in Devens, MA.

Recommended by: Melissa Walker

Recommended by the Superintendent: Amy McKinstry

GENERAL BID RESULTS

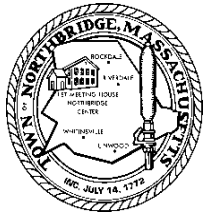
Town of Northbridge School Committee

Boiler Replacement, Northbridge Middle School, MSBA Accelerated Repair Program [BDO #4758]

Estimated cost: \$2,395,065.00

GENERAL BID RESULTS - 2020-12-11 16:00:00

Bidder Name / Address	Base Bid	Alternates
N.B. Kenney Company, Inc. 68 Barnum Road Devens, MA 01434	\$1,411,100.00	
J.F. White Contracting Company 10 Burr Street Framingham, MA 01701	\$1,771,000.00	
General Air Conditioning & Heating, Inc. 7 Gaston Street Dorchester, MA 02121	\$1,985,000.00	
Automatic Temperature Controls,inc d/b/a C.H.A.C. 95 Connecticut Street Cranston, RI 02920	\$2,757,960.00	

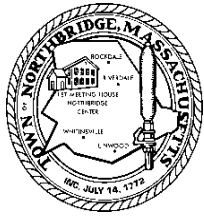


Town of Northbridge

Five Year Capital Plan 2022 - 2026

Facilities Maintenance, Repairs and Upgrades

Department: School Department	2022	2023	2024	2025	2026
ADMINISTRATION BUILDING					
Replace Storm Windows And Screens				68,200	
Repair Front Stone Wall					47,250
Heating/Cooling Efficiency - Minisplits/VR Units				30,000	
Repave Driveway And Parking Lot					39,950
NORTHBRIDGE ELEMENTARY SCHOOL					
Remove Portable Classrooms	125,000				
MIDDLE SCHOOL					
Abate Asbestos in Designated Areas for Compliance		50,000	245,000	25,000	25,000
Auditorium Renovation		500,000			
Air Conditioning Computer Labs				150,000	
Replace Ceiling Tiles		10,000	10,000	10,000	10,000
Paint 8 Stairwells					210,000
Window Replacement 1905 Building				1,200,000	
Gutter Replacement					135,000
Repave Center And Loading Dock Parking Lots			75,000		
Replace Deteriorating Doors/Frames		60,000			
Upgrade Fire Sprinkler System		31,000			
Replace All Bathroom Partitions			76,000		
Security Cameras	15,000	7,500			
Replace Intercom and Clocks				50,000	
Replace Classroom Furniture (Two Classrooms Per Year)		6,000	6,000	6,000	6,000
Replace Cafeteria Tables		15,000			
Painting (Refer To Paint Plan For Locations)		15,000	25,000	15,000	25,000
HIGH SCHOOL					
Security Cameras	15,000	7,500			
Replace Intercom and Clocks				20,000	
Painting (Refer To Paint Plan For Locations)		15,000		15,000	
Program all classrooms on Building Management System		75,000			
Replace Cafeteria Tables		15,000			

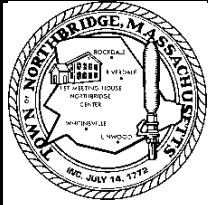


Town of Northbridge

Five Year Capital Plan 2022 - 2026

Facilities Maintenance, Repairs and Upgrades

Department: School Department					
	2022	2023	2024	2025	2026
Repair Work to HS Upper Fields		40,000			
LASELL FIELD					
Pave Driveway And Parking Lot At Garage			25,200		
Replace Backstop On Baseball Field		17,850			
Replace Backstop On Softball Field		12,000			
GREEN COMMUNITIES IDENTIFIED PROJECTS					
MS - LED Lighting Upgrades	77,850				
HS - LED Lighting Upgrades	63,650	67,650			
Department Subtotal	296,500	944,500	462,200	1,589,200	498,200

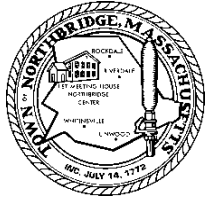


Town of Northbridge

Five Year Capital Plan 2022 - 2026

Capital Equipment

Department: School Department					
Description	2022	2023	2024	2025	2026
Trailer To Haul Tractor		10,000			
Out of District Van replacement		24,500			
Department Subtotal	-	34,500	-	-	-



Town of Northbridge
Five Year Capital Plan 2022 - 2026
Facilities Construction Projects

Department: School Department	2022	2023	2024	2025	2026
Description	2022	2023	2024	2025	2026
Department Subtotal	-	-	-	-	-

**SCHOOL COMMITTEE
AGENDA ITEM SUMMARY
(ACTION ITEM)**

**Agenda Item
For School Committee Meeting of
January 12, 2021**

SUBJECT: Reorganization of positions to add additional 1:1 Instructional Assistants

Person(s) preparing Agenda Item: Melissa Walker / Greg Rosenthal

Title: Director of Business & Finance / Director of Pupil Personnel Services

Listing of Attachments (supporting documentation):

BACKGROUND: In December 2020, we received two new students who turned three in our preschool program. Both of these students have significant needs due health and intellectual disabilities. The students require continuous 1:1 supervision in order to provide access to instruction and the school setting. The Principal and District Administration exhausted every current resource in an effort to support the two students with staff. However, the required coverage cannot be provided with the current staff on hand and two additional IA positions need to be added. (Substitutes will be used until additional positions are approved).

STATUS: At the beginning of the 2020 school year a Speech and Language Pathology Assistant resigned to seek employment in another organization. When looking at the schedule it was determined the current Middle School staff (1 SLP and 1 SLPa) would be able to cover the then current caseload of speech services and the position was not filled. However, the FTE was maintained as the uncertainty of needs due to COVID-19 made it difficult to predict future services. At the mid-year mark the schedules are still being managed by the current staff and the SLPa position is not required for the remainder of the school year. It is recommended that this FTE and associated funds be reallocated to an IA position.

When planning for the 2020-2021 school year a 1:1 nurse assistant was budgeted due to an existing student need. Circumstances regarding this position have changed and this position has not been needed to be filled thus far into the school year and is not expected to be required for the remainder of this current school year. It is recommended that this FTE and associated funds be reallocated to an IA position.

FINANCIAL IMPLICATION: The hourly rate for a starting IA ranges from 14.75 to 17.50 per hour depending on degree. With a start date of January 27, 2021, the expected pro-rated cost per IA would range from \$8,437 to \$10,010. The original budgeted funds allocated for the SLPa and 1:1 Nurse were \$28,058 and \$36,000 respectively. There will be no bottom line increase in FTE or in funds required for the FY21 budget.

RECOMMENDATION: That the School Committee approve the addition of two 1:1 Instructional Assistants through the reorganization of the existing budgeted, but unfilled, SLPa and 1:1 Nurse Assistant positions for the remainder of the 2020-2021 school year.

Recommended by: Melissa Walker/Greg Rosenthal

Recommended by the Superintendent: Amy McKinstry

POLICY ON FACEBOOK AND SOCIAL NETWORKING WEB SITES

The Superintendent and the School Principals will annually remind staff members and orient new staff members concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person. Employees must conduct themselves in ways that do not distract from or disrupt the educational process. The orientation and reminders will give special emphasis to:

- 1) Improper fraternization with students using Facebook and similar internet sites or social networks, or via cell phone, texting or telephone.
 - a. Teachers may not list current students as “friends” on networking sites.
 - b. All e-contacts with students should be through the district’s computer and telephone system, except emergency situations.
 - c. All contact and messages by coaches with team members shall be sent to all team members, except for messages concerning medical or academic privacy matters, in which case the messages will be copied to the athletic director and the school principal.
 - d. Teachers will not give out their private cell phone or home phone numbers without prior approval of the district.
 - e. Inappropriate contact via e-mail or phone is prohibited.
- 2) Inappropriateness of posting items with sexual content
- 3) Inappropriateness of posting items exhibiting or advocating use of drugs and alcohol
- 4) Examples of inappropriate behavior from other districts, as behavior to avoid
- 5) Monitoring and penalties for improper use of district computers and technology
- 6) The possibility of penalties, including dismissal from employment, for failure to exercise good judgment in on-line conduct.

The Superintendent or designees will periodically conduct internet searches to see if teachers have posted inappropriate materials on-line. When inappropriate use of computers and websites is discovered, the School Principals and Superintendent will promptly bring that inappropriate use to the attention of the staff member and may consider and apply disciplinary action up to and including termination.

APPROVED: August 2010

IJNDD-POLICY ON ELECTRONIC CONTACT AND SOCIAL NETWORKING

At the beginning of each school year, the Superintendent and the School Principals will remind staff members and orient new staff members concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person.

Employees must conduct themselves in ways that do not distract from or disrupt the educational process. The orientation and reminders will give special emphasis to improper conduct, contact, or fraternization with students using Facebook and similar internet sites or social networks, or via cell phone, texting or telephone, including:

- inappropriateness of “friending” current students on social networks. An exception to this would be students who are relatives.
- inappropriateness of posting or discussing items with sexual content.
- inappropriateness of posting or advocating the misuse of drugs and/or alcohol.
- the possibility of reprimand, including dismissal from employment, for failure to exercise good judgment in on-line conduct.

This policy should be included in the teacher handbooks. If a staff member has any questions about the appropriate use of an electronic communication, they should seek authorization from the building administrator.

When inappropriate use of electronic contact is discovered, the School Principals and Superintendent, following due process, will promptly bring that inappropriate use to the attention of the staff member and may consider and apply disciplinary action up to and including termination.

SOURCE: Northbridge

[Home](#) 

IJNDD - POLICY ON SOCIAL MEDIA

The Superintendent and the School Principals will annually remind staff members and orient new staff members concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person. Employees must conduct themselves in ways that do not distract from or disrupt the educational process. The orientation and reminders will give special emphasis to:

- 1) Improper fraternization with students using social media or other electronic means.
 - a. Teachers may not friend or follow current students on social media.
 - b. All electronic contacts with students should be through the district's computer and telephone system, except emergency situations.
 - c. Team, class, or student organization pages, accounts, or groups will be created only in conjunction with the coach or faculty advisor. All groups must include the appropriate administrator as a member. Access to the page will remain with the coach or faculty advisor.
 - d. All contact and messages by coaches and faculty advisors with team members shall be sent to all team members, except for messages concerning medical or academic privacy matters, in which case the messages will be copied to the appropriate administrator.
 - e. Teachers will not give out their private cell phone or home phone numbers without prior approval of the district.
 - f. Inappropriate contact via phone or electronic device is prohibited.
- 2) Inappropriateness of posting items with sexual content
- 3) Inappropriateness of posting items exhibiting or advocating use of drugs and alcohol
- 4) Examples of inappropriate behavior from other districts, as behavior to avoid
- 5) Monitoring and penalties for improper use of district computers and technology
- 6) The possibility of penalties, including dismissal from employment, for failure to exercise good judgment in on-line conduct.

The Superintendent or designees will periodically conduct internet searches to see if teachers have posted inappropriate materials on-line. When inappropriate use of computers and websites is discovered, the School Principals and Superintendent will promptly bring that inappropriate use to the attention of the staff member and may consider and apply disciplinary action up to and including termination.

SOURCE: MASC October 2016

IJNDD-POLICY ON ELECTRONIC CONTACT AND SOCIAL NETWORKING

At **least** at the beginning of each school year, the Superintendent and/or the School Principals will remind staff members and orient new staff members concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person. Employees **are expected to exercise good judgment at all times** and must conduct themselves in ways that do not distract from, disrupt, **or disparage** the educational process **or any other aspect of the Northbridge Public Schools**. The orientation and reminders will give special emphasis to improper conduct or contact ~~or fraternization with students using Facebook and similar internet sites or social networks, or via cell phone, texting or telephone.~~ **using social media.**

Social media includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal website, social networking web site, conferencing platform, web bulletin board or a chat room, whether or not associated with or affiliated with the Northbridge Public Schools, as well as any other form of electronic communication, including cell phone, texting, or telephone.

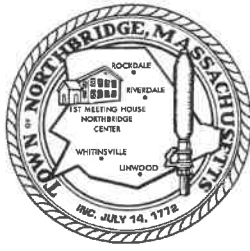
- ~~Inappropriateness of~~ **Staff members shall not "friend" or "follow"** current students on social networks. An exception to this would be students who are relatives.
- School employees will not give out their private cell phone or home phone numbers to students without prior approval of the district/school administration and will utilize their school district email whenever possible.**
- ~~Inappropriateness of~~ **Staff members shall not post, share or discuss items with sexual content.**
- ~~inappropriateness of~~ **Staff members shall not posting about or advocating the use/misuse of drugs and/or alcohol.**

~~This policy will be included in the staff handbooks.~~ If a staff member has any questions about the appropriate use of an electronic communication, they should seek ~~authorization~~ **administrative guidance** ~~from the building administrator.~~

The district will periodically conduct internet searches to see if staff have posted inappropriate materials online.

When inappropriate use of electronic contact is discovered, the School Principals and Superintendent, following due process, will promptly bring that inappropriate use to the attention of the staff member and may consider and apply disciplinary action up to and including termination.

SOURCE: MASC October 2016 and Northbridge _____?



**TOWN OF NORTHBRIDGE
OFFICE OF THE TOWN MANAGER
NORTHBRIDGE TOWN HALL
7 MAIN STREET
WHITINSVILLE, MASSACHUSETTS 01588
Phone- (508) 234-2095 Fax- (508) 234-7640
www.northbridgemass.org**

**Adam D. Gaudette
Town Manager**

The Town of Northbridge and the Northbridge School Department agree to the following costs for fiscal year 2021

Indirect Costs:

<u>Department</u>	<u>FY '21 Budget</u>	<u>School %</u>	<u>FY '21 Estimated School Expense</u>
General Administrative Services			
Per pupil administrative cost per DOE multiplied by full time enrollment	123.32	2,074	\$ 255,766.00
Total Gen. Adm. Services			\$ 255,766.00
Operations and Maintenance			
DPW Services	10,000		\$ 10,000.00
Snow Removal	100,000	15%	\$ 15,000.00
Total Operations and Maint.	110,000		\$ 25,000.00
 Sub Total Town Costs			 \$ 280,766.00
 School Choice Tuition	 1,209,360.00	 100%	 \$ 1,209,360.00
Trade School	300,000.00	100%	\$ 300,000.00

Other Costs:

Retirement costs total town assessment to the retirement system based on the percentage of the town's payroll to members of the school department payroll.

\$ 709,514.00

Workmen's compensation would be established by the insurance agent as to the percentage due the school department.

\$ 156,666.00

Debt Service issued by the Town for School projects. The amount assessed would include amount for future projects if such projects need funds in advance such as BAN's and bank costs.

\$ 14,000.00

Other Insurance would be determined by the insurance agent* based on the coverage by the school department compared to the coverage of the town.



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**Adam D. Gaudette
Town Manager**

Insurance

Medicare	\$ 258,750.00
*Life Insurance	2,500.00
*Building & Liability	52,114.00
School Ins -Cabot Risk	10,260.00
Unemployment	91,910.00
Total	\$ 415,534.00

*Health Insurance would be assessed as to the total cost of the school employees covered with the estimated cost of increase at the anniversary date:
The actual cost will be determined by the Treasurer's Office on a monthly basis as to the actual cost at the end of the year.

Estimated Cost \$ 3,669,496.00

Total Costs \$ 6,755,336.00

*If the town votes only the minimum required for net school spending any decrease in health insurance cost will be voted to the school department to meet the school minimum required. If the school receives more than the net school spending after the adjustments are made no further adjustment will be made.

Amy McKinstry Date 1/5/2020
Superintendent of Schools

[Signature] Date 12.29.20
Town Manager

[Signature] Date 12/29/2020
Chairman of the Board of Selectmen

Chairman of the School Committee Date _____

INDIRECT COSTS	2020 Agreement	2020 Actual	2021 Agreement
General Administrative Services: <i>Per pupil cost per DESE</i>	259,223	259,233	255,766
Maintenance of School Buildings: <i>DPW Services 10,000 ; Snow Removal 15,000 (15%)</i>	25,000	49,266	25,000
Total General Administrative	284,223	308,499	280,766
Employer Retirement Contributions	679,845	679,880	709,514
Worker's Compensation	156,666	155,409	156,666
Medicare	258,750	281,291	258,750
Life Insurance	2,500	2,400	2,500
Building & Liability Insurance	52,114	76,874	52,114
School Insurance (Board and Athletic)	10,260	10,260	10,260
Unemployment	91,910	106,231	91,910
Total Other Insurances	415,534	477,056	415,534
Health Insurance	3,071,464	3,655,625	3,669,496
Total Indirect Before School Choice	4,607,732	5,276,469	5,231,976
School Choice Tuition	1,240,653	1,249,875	1,209,360
Trade School		252,113	300,000
Debt Service		14,883	14,000
Total Indirect Costs	5,848,385	6,793,340	6,755,336

1ST QUARTER REPORT



Southern Worcester County Educational
Collaborative

July 1, 2020 through September 30, 2020

1st QUARTER REPORT

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

SWCEC AT A GLANCE

Dear SWCEC Community,

It is with both a sense of pride and great humility that I present this first quarter report for your review. In looking at the achievements we completed and the challenges we faced from July 1, 2020 through September 30, 2020 I am grateful and indebted to everyone who played a part in the successful re-opening of our doors to in-person student learning. It was not until the third week of Extended School Year that we attempted a move from fully remote learning to a hybrid model of learning. With successes gathered from our last weeks of summer the Re-Entry Committee worked on a plan and collaborated with our local Boards of Health to provide two days per week of in-person learning at the start of the 2020-2021 school year. This planning was done both on time volunteered after hours as well as ten days of professional development and curriculum building done prior to the start of the school year. This year was unique in that the Department of Elementary and Secondary Education reduced the in-person school calendar for all Massachusetts schools from 180 to 170 days. Teachers and therapists worked tirelessly to develop a blend of remote and in-person plans to be as ready as possible to work with students in any environment that the COVID-19 pandemic demanded. There was also a 4-day training for all staff in the use of our remote learning platforms (Microsoft Office 365) that was also integrated with our IT Department's accelerated push for a 1:1 computer-to-student initiative.

In other news, there was a changing of staff at the administrative level as I was appointed Executive Director of the Collaborative and assumed the duties of this position on July 1, 2020. Along with my move into the ED role, Dennis Todd became the Director of Special Services. Mr. Todd comes to the Collaborative with a long history of experience in Special Education and spent the last twenty years in various roles in the Mendon-Upton School District, the last 12 of which were spent as the Director of Special Education. Along with his leadership, Grow Elementary Principal Kristine Hersey and Grow Middle/High School Principal Jeff Croteau returned to the Collaborative to develop systems and curriculum to keep our students safe and learning despite the very uncertain times we faced earlier this year.

What follows are some snapshots and summaries of the accomplishments that each of our programs here at SWCEC would like to share from the first quarter of the 2020-2021 school year. We look forward to many more great memories and advancements in student learning in the next three quarters.

Yours in education,

Arnold D. Lundwall,

Executive Director

1st QUARTER REPORT

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

DEVELOPMENTAL PROGRAM – MEDICALLY FRAGILE

Over the summer, the Extended School Year students learned about all the modes of transportation available and camping.

The start of the 2020-2021 school year began with an online classroom, allowing students and families to learn asynchronously at their leisure as well as opportunities to participate in “live” synchronous learning sessions with the teacher and classroom support staff. Synchronous sessions include both group and 1:1 learning opportunities. Units the students have focused on this quarter include shapes, colors, letters & numbers, apples, and farms.

Enrollment as of 9/30/2020 - 7

DEVELOPMENTAL PROGRAM – AUTISM

The Extended School Year weeks provided students with curriculum centered on traveling to popular vacation spots. Virtual field trips allowed student to travel to places people like to visit while on vacation. Such trips included the mountains, beaches, national parks, museums and amusement parks. The class continued on its Harry Potter journey, reading Book 5, and putting their cooking skills to use in the kitchen based on different items throughout the story.

At the start of the school year the focus was on basic money skills with the hope of moving toward fiscal management that is more complex. A large topic related to COVID-19; understanding social distancing, masks, proper handwashing, and way to safely greet others while maintaining a social distance. Each student has continued to have individualized work time with direct instruction to make progress towards annual goals.

Enrollment as of 9/30/2020 - 7

1st QUARTER REPORT

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

GROW ELEMENTARY SCHOOL

The Extended School Year at Grow Elementary had students learning how we rely on and care for our natural world. Students explored biomes, read excerpts from My Life with Nature by John Muir and took virtual field trip to national parks. The last two weeks students attended in-person programming two days a week, giving a jump-start on implementing a hybrid model for fall.

Grow Elementary started a hybrid learning model on September 14. Students were on campus Mondays and Tuesdays while being remote the remainder of the week. Our community took to all the new technology initiatives with excitement, opening up many new ways in which teachers and students communicate and learn.

Enrollment as of 9/30/2020 – GES - 32

GROW MIDDLE HIGH SCHOOL

During the Extended School Year program teachers and counselors identified the need for a different model of support. A Remote Clinic was created to provide students identified with a little extra guidance. This ranged from technology difficulties and workload comprehension to social emotional supports and counseling. The program operated on remote days, allowing these students to be transported to SWCEC to meet one on one with teachers and counselors to prepare them for the coming school days.

Grow Middle High School jumped into the 2020-2021 with a fully operational 1:1 laptop initiative. Students received lessons in the Microsoft Office suite that teachers will be utilizing for different aspects of in-person and remote learning. Our teachers were able to provide most of this as they attended a 4-day Microsoft training in preparation for this hybrid school year.

Enrollment as of 9/30/2020 - Grow Middle – 19; Grow High - 42; RISE - 3

1st QUARTER REPORT

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

CAREER DEVELOPMENT PROGRAM

The Grow Career Development Program (GCDP) has done a wonderful job in integrating technology into everyday skills throughout the Extended School Year program and continuing into the 2020-2021 school year. During remote learning days students learned about skills that they would have hands on time when attending the Extended School Year in person.

The biggest success and at times comedic relief provider since the reopening of school for the GCDP program is the weekly cooking classes. Students worked together to understand all aspects of broadcasting each segment to the SWCEC community. The program collects recipe suggestions reviews sale prices when creating the ingredient shopping list. Students take turn working with the staff to present the lesson. This 30-minute lesson provides instruction and learning in a fun, hands-on situation.

Enrollment as of 9/30/2020 - CDP – 6

PROFESSIONAL DEVELOPMENT

The goal of SWCEC Professional Development is to present a variety of opportunities to member and non-member districts that are of high quality, timely, engaging as well as informative. Some of the Collaborative focus areas include: restraint training, surface behavior management, therapy programming in the school system, adapted physical education, special education law, and much more.

Member District (includes SWECE)	Professional Development	Dates
SWCEC	Microsoft Office Suite (including but not limited to Teams L100, Teams EDU+, OneNote for Edu+, Forms+, Creating Accessible Content) ANV Booster, PPE Preparation, EnVision Math, Curriculum Design and Building Planning	8/25/2020-9/11/2020

1st QUARTER REPORT

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

THERAPEUTIC AND CONTRACTED SERVICES

SWCEC provides consultation, direct services, assessment and program evaluation services to member districts. These services support districts in building skills and programs that serve students in their home school.

District Served	Therapeutic and Contracted Service Provided
Auburn Public Schools	Orientation & Mobility
Dudley Charlton Regional School District	Adapted Physical Education, Assistive Technology, Augmentative Alternative Communication, Deaf Services, Music Therapy, Orientation & Mobility, Physical Therapy, Speech Therapy, Tutoring, Vision Services
Grafton Public Schools	Deaf Services, Orientation & Mobility
Leicester Public Schools	Occupational Therapy
North Brookfield Public Schools	Augmentative Alternative Communication, Physical Therapy, Deaf Services
Northbridge Public Schools	Orientation & Mobility, Vision Services
Oxford Public Schools	Deaf Services, Vision Services
Quaboag Regional School District	Orientation & Mobility, Vision Services
Southbridge Public Schools	Assistive Technology, Orientation & Mobility, Vision Services
Spencer East Brookfield Regional School District	Adapted Physical Education, Assistive Technology, Music Therapy, Orientation & Mobility, Vision Services
Sutton Public Schools	Orientation & Mobility
Tantasqua Regional School District	Augmentative Alternative Communication, Deaf Services, Orientation & Mobility, Vision Services
Uxbridge Public Schools	Vision Services
Webster Public Schools	Adapted Physical Education, Assistive Technology, Orientation & Mobility, Vision Services

ASSESSMENT/EVALUATION SERVICES

Member Districts Served	Evaluations / Assessments	Conducted
Auburn Public Schools	Orientation & Mobility Evaluation	1
Grafton Public Schools	Orientation & Mobility Evaluation	1
Northbridge Public Schools	Orientation & Mobility Evaluation	1
North Brookfield Regional School District	Physical Therapy Assessment	1
Quaboag Regional School District	Orientation & Mobility Evaluation Play Bases Vision Assessment	1 1
Spencer East Brookfield Regional School District	Orientation & Mobility Evaluation	1
Webster Public Schools	Orientation & Mobility Evaluation Transition Assessment	1 1

1st QUARTER REPORT

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

FINANCIAL UPDATE

SWCEC strives to be good stewards on all funds received. It is the goal to remain fiscally strong while supporting the needs of students, staff, member districts and the Board of Directors.

July 1- September 30, 2020

FY 2021 Adopted Budget by the Board	\$7,591,058
1 st Quarter Anticipated Revenue at 25% of Budget	\$1,897,765
1 st Quarter Earned Revenue	\$1,164,266
1 st Quarter Anticipated Expenditures at 25% of Budget	\$1,897,765
1 st Quarter Actual Expenditures	\$1,554,246
FY 2021 1 st Quarter Income (Loss)	\$ (389,980)
YTP Income (Loss)	\$ (389,980)

**SOUTHERN WORCESTER COUNTY
EDUCATIONAL COLLABORATIVE**

**BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

(WITH INDEPENDENT AUDITORS' REPORT THEREON)

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

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FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

40-41

MANAGEMENT'S DISCUSSION AND ANALYSIS

As Management of the Southern Worcester County Educational Collaborative, we offer readers of the Collaborative's financial statements this narrative overview and analysis of financial activities of the Collaborative for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our basic statements and notes to the basic statements.

Financial Highlights

The liabilities of the Southern Worcester County Educational Collaborative exceeded its assets at the close of the fiscal year by \$4,470,223 (net position). Of this amount, \$37,504 is invested in capital assets, net of related debt. The deficit in net position is a result of an Other Postemployment Benefits (OPEB) obligation liability in the amount of \$4,519,399 and deferred inflows of resources related to OPEB of \$1,535,702.

The total assets of the Collaborative are \$3,020,899 of which \$2,983,395 are current assets.

The total revenues of the Collaborative for fiscal 2020 are \$8,750,058, an increase of \$130,637 (1.5%) increase over fiscal 2019.

The total expenses of the Collaborative for fiscal 2020 are \$9,413,511 an increase of \$932,256 (11.0%) over fiscal 2019.

The overall financial position of the Collaborative is decreased. The change in net position for the fiscal year amounts to a decrease of \$666,453 (18%). This includes a current period adjustment of \$461,253 related to a change in accounting estimate for OPEB expense.

Overview of Financial Statements

This overview is intended to serve as an introduction to the Collaborative's basic financial statements. The Collaborative's basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements.

Governmental-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Collaborative finances, in a manner similar to a private sector business.

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

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

Both of the government-wide financial statements distinguish functions that are principally supported by member tuitions and intergovernmental revenues (government activities). The governmental activities include general government, pension benefits, property and liability insurance, employee benefits, claims and judgments, and interest.

Fund Financial Statements

A fund is a grouping of related accounts or a single account 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 are governmental 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 financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal 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 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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Southern Worcester County Educational Collaborative 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. The basic governmental fund financial statements can be found on pages 9 through 12.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position presented in fiduciary fund statements. Since by definition these assets are being held for the benefit of a third party (retiree health insurance participants) and cannot be used to address activities or obligations of the

Collaborative, these funds are reported separately from that of the Collaborative's government-wide activities.

Notes to the 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. The notes to the financial statements can be found on pages 15 through 33 of this report.

Financial Analysis of Governmental Funds

As noted earlier, the Collaborative uses fund accounting to ensure and demonstrate compliance with local, state and federal requirements.

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

General Fund Budgetary Highlights

Actual general fund revenues are \$6,978,259, under budget by \$141,818, primarily due to a decrease in supplementary and other income being less than anticipated. Actual expenditures are \$7,098,559, under budget by \$29,604.

Government-Wide Financial Analysis

	2020	2019	Change	%
Cash	\$ 1,830,770	\$ 1,782,572	\$ 48,198	2.70%
Other current assets	1,152,625	345,355	807,270	233.75%
Capital assets	37,504	56,279	(18,775)	-33.36%
Total assets	<u>3,020,899</u>	<u>2,184,206</u>	<u>836,693</u>	<u>38.31%</u>
Current liabilities	1,427,021	451,253	975,768	216.24%
OPEB liabilities	6,055,101	5,530,724	524,377	9.48%
Other liabilities	9,000	9,000	-	0.00%
Total liabilities	<u>7,491,122</u>	<u>5,990,977</u>	<u>1,500,145</u>	<u>25.04%</u>
Net investment in capital assets	37,504	55,096	(17,592)	-31.93%
Unrestricted net position	<u>(4,507,727)</u>	<u>(3,861,867)</u>	<u>(645,860)</u>	<u>16.72%</u>
Total net position	<u>(4,470,223)</u>	<u>(3,806,771)</u>	<u>(663,452)</u>	<u>17.43%</u>
Charges for services	783,975	998,505	(214,530)	-21.49%
Tuitions	6,109,359	6,275,233	(165,874)	-2.64%
Operating grants and contributions	1,771,799	1,271,665	500,134	39.33%
Member dues	60,000	60,000	-	0.00%
Investment earnings	24,925	14,018	10,907	77.81%
Total revenue	<u>8,750,058</u>	<u>8,619,421</u>	<u>130,637</u>	<u>1.52%</u>
Administrative expenses	501,389	562,271	(60,882)	-10.83%
Program expenses	8,912,122	7,918,984	993,138	12.54%
Operating expenses	<u>9,413,511</u>	<u>8,481,255</u>	<u>932,256</u>	<u>10.99%</u>
Changes in net position	<u>\$ (663,453)</u>	<u>\$ 138,166</u>	<u>\$ (801,619)</u>	<u>-580.19%</u>

Fiscal Year 2020

The Collaborative has appropriated a balanced annual budget for FY2020. The Collaborative anticipates that revenue and expenses will be in line with the current fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Southern Worcester County Educational Collaborative purpose and financial position. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Office at the Southern Worcester County Educational Collaborative, P. O. Box 517, Southbridge, MA 01550.

Bruce D. Norling, CPA, P.C.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors Southern Worcester County Educational Collaborative
Dudley, Massachusetts

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Southern Worcester County Educational Collaborative (the Collaborative) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Collaborative'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 from 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, each major fund, and the aggregate remaining fund information of the Collaborative as of June 30, 2020, 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; schedule of revenues, expenditures and changes in fund balances – budget and actual – general fund; schedule of changes in the total OPEB liability and related ratios; schedule of the Collaborative's proportionate share of the net pension liability; and schedule of pension contributions on pages 1 through 4 and pages 34 through 37 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Collaborative's basic financial statements. The supplementary Information Required by MGL Chapter 40 Section 4E on pages 38-39 is presented for purposes of additional analysis and is not a required part of the financial statements. This supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2020, on our consideration of the Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Collaborative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Collaborative's internal control over financial reporting and compliance.

Bruce D. Norling, CPA, P.C.
October 23, 2020

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF NET POSITION
JUNE 30, 2020**

		<u>Governmental Activities</u>
ASSETS		
Current Assets		
Cash and equivalents	\$	1,830,770
Accounts receivable		1,132,652
Prepaid expenses		19,973
		<u>2,983,395</u>
Total current assets		<u>2,983,395</u>
Noncurrent Assets		
Capital assets, net of accumulated depreciation		37,504
		<u>37,504</u>
Total noncurrent assets		<u>37,504</u>
Total assets		<u>3,020,899</u>
LIABILITIES		
Current Liabilities		
Accounts payable		38,147
Accrued payroll		363,670
Other accrued liabilities		71,696
Unearned revenue		953,508
		<u>1,427,021</u>
Total current liabilities		<u>1,427,021</u>
Noncurrent Liabilities		
Net OPEB Liability		4,519,399
Accrued employee benefits		9,000
		<u>4,528,399</u>
Total noncurrent liabilities		<u>4,528,399</u>
Total liabilities		<u>5,955,420</u>
Deferred Inflows of Resources Related to OPEB		1,535,702
Total liabilities and deferred inflows of resources related to OPEB		<u>7,491,122</u>
NET POSITION		
Invested in capital assets, net of related debt		37,504
Restricted		
Unrestricted (deficit)		<u>(4,507,727)</u>
Total net position	\$	<u><u>(4,470,223)</u></u>

See accompanying notes to financial statements

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental Activities					
Administration	\$ 501,389	\$ -	\$ -	\$ -	\$ (501,389)
Instruction	4,215,458	245,886	-	-	(3,969,572)
Student support	70,924	-	-	-	(70,924)
Maintenance	51,938	-	-	-	(51,938)
Rent	447,000	-	-	-	(447,000)
Telephone and utilities	27,738	-	-	-	(27,738)
Employee benefits	3,352,133	-	1,771,799	-	(1,580,334)
Fixed assets/technology	104,176	-	-	-	(104,176)
Insurance	85,890	-	-	-	(85,890)
Wages and benefits - technicians	504,656	504,656	-	-	-
Wages and benefits - transportation	-	-	-	-	-
Transportation	33,433	33,433	-	-	-
Depreciation	18,776	-	-	-	(18,776)
Total governmental activities	<u>\$ 9,413,511</u>	<u>\$ 783,975</u>	<u>\$ 1,771,799</u>	<u>\$ -</u>	<u>\$ (6,857,737)</u>
General revenues:					
Membership dues					60,000
Tuition income					6,109,359
Investment earnings					<u>24,925</u>
Total general revenues					<u>6,194,284</u>
Change in net position					(663,453)
					Net position - beginning of year <u>(3,806,770)</u>
					Net position - end of year <u>\$ (4,470,223)</u>

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

	General Fund	Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,830,770	\$ -	\$ 1,830,770
Accounts receivable	1,132,652	-	1,132,652
Prepaid expenses	19,973	-	19,973
Total assets	\$ 2,983,395	\$ -	\$ 2,983,395
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 38,147	\$ -	\$ 38,147
Accrued payroll	363,670	-	363,670
Other accrued liabilities	71,697	-	71,697
Capital lease payable	-	-	-
Unearned revenue	953,508	-	953,508
Total liabilities	1,427,022	-	1,427,022
Fund balances:			
Nonspendable			
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	1,556,373	-	1,556,373
Total fund balances	1,556,373	-	1,556,373
Total liabilities and fund balances	\$ 2,983,395	\$ -	\$ 2,983,395

See accompanying notes to financial statements

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total fund balance, governmental funds \$ 1,556,373

Amounts reported for governmental activities in Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. 37,504

Some liabilities (such as Notes Payable, Capital Lease Contract Payable, Long-Term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position. (6,064,100)

Net Position of Governmental Activities in the Statement of Net Position. \$ (4,470,223)

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Tuition income	\$ 6,109,359	\$ -	\$ 6,109,359
Membership dues	60,000	-	60,000
Supplementary and other income	741,625	-	741,625
Governmental income	1,771,799	-	1,771,799
Summer program	42,350	-	42,350
Interest income	24,925	-	24,925
	<u>8,750,058</u>	<u>-</u>	<u>8,750,058</u>
EXPENDITURES			
Administration	501,389	-	501,389
Instruction	4,215,458	-	4,215,458
Student support	70,924	-	70,924
Maintenance	51,938	-	51,938
Rent	447,000	-	447,000
Telephone and utilities	27,738	-	27,738
Employee benefits	2,827,756	-	2,827,756
Fixed assets/technology	104,176	-	104,176
Insurance	85,890	-	85,890
Wages and benefits - technicians	504,656	-	504,656
Transportation	33,433	-	33,433
	<u>8,870,358</u>	<u>-</u>	<u>8,870,358</u>
Excess of revenues over expenditures	<u>(120,300)</u>	<u>-</u>	<u>(120,300)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	-
Transfers to OPEB Trust	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(120,300)	-	(120,300)
Fund balances - beginning of year	1,676,673	-	1,676,673
Fund balances - end of year	<u>\$ 1,556,373</u>	<u>\$ -</u>	<u>\$ 1,556,373</u>

See accompanying notes to financial statements

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
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, 2020**

Net change in fund balances - total governmental funds: \$ (120,300)

Amounts reported for Governmental Activities in Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expenses. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount of capital outlays of \$0 less depreciation of \$18,776 in the current period. (18,776)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Change in Sick leave buyback not reflected on Governmental funds
Change in OPEB liability not reflected on Governmental funds (524,377)

Change in net position of governmental activities \$ (663,453)

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF FIDUCIARY NET POSITION
OTHER POSTEMPLOYMENT BENEFITS TRUST
JUNE 30, 2020**

ASSETS

Investments	\$	586,010
Total assets		<u>586,010</u>

NET POSITION

Net position held in trust for other postemployment benefits		586,010
Total net position	\$	<u>586,010</u>

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OTHER POSTEMPLOYMENT BENEFITS TRUST
JUNE 30, 2020**

Additions:

Contributions	\$	-
Interest		10,713
		<hr/>
Total Additions		10,713
		<hr/>

Deductions:

Retiree health insurance expense		-
Total Deductions		-
		<hr/>
Change in Net Position		10,713
		<hr/>
Net Position - Beginning of Year		575,297
		<hr/>
Net Position - End of Year	\$	<u>586,010</u>

See accompanying notes to financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The Southern Worcester County Educational Collaborative (the Collaborative) is an educational collaborative established under Massachusetts General Laws, Chapter 40, Section 4E and Board of Education policy and an agreement between School Committees of the Towns of Auburn, Grafton, Leicester, Millbury, Oxford, Northbridge, North Brookfield, Southbridge, Sutton, Uxbridge, Webster, the Dudley-Charlton Regional School District, the Quaboag Regional School District, the Spencer-East Brookfield Regional School District, and the Tantasqua/Union 61 Regional School District. The Collaborative was formed in 1975 with the purpose of analyzing and implementing programs and services for school-age children with special needs when such programs and services are best served by a collaborative effort.

The accounting and reporting policies of the Collaborative relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

B. Financial Reporting Entity

The Collaborative's basic financial statements include the accounts of all Collaborative operations. The criteria for including organizations as component units within the Collaborative's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Report Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name)
- The Collaborative holds the corporate powers of the organization
- The Collaborative appoints a voting majority of the organization's board
- The Collaborative is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the Collaborative
- There is fiscal dependency by the organization on the Collaborative

Based on the aforementioned criteria, The Southern Worcester County Educational Collaborative has no component units.

C. Basis of Presentation

Government-Wide Financial Statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

The government-wide financial statements (the statement of net position and the statement of changes in net position) report information on all of the activities of the Collaborative.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Member tuition and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The Collaborative segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental activities typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The Collaborative has presented the following major governmental funds:

General Fund – This fund is the main operating fund of the Collaborative. It is used to account for all financial resources not accounted for in other funds. All member tuitions and other fees that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, insurance and benefits and other costs that are not paid through other funds are paid from the General Fund. The general fund is always considered a major fund.

Nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the nonmajor governmental funds column on the governmental funds financial statements. For example, a special revenue fund is used to account for the proceeds of specific revenue sources (other than capital projects or permanent funds) that are restricted by law or administrative action to expenditures for specified purposes. The Collaborative determined it has no nonmajor governmental funds.

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position presented in fiduciary fund statements. Since by definition these assets are being held for the benefit of a third party (retiree health insurance participants) and cannot be used to address activities or obligations of the Collaborative, these funds are reported separately from that of the Collaborative's government-wide activities.

D. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations on their use either through the enabling legislations adopted by the Collaborative or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

E. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Collaborative is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (Massachusetts General Laws or Collaborative Agreement).

Enabling legislation authorizes the Collaborative to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purpose stipulated in the legislation. Legal enforceability means that the Collaborative can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purpose specified by the legislation.

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) of Collaborative Board. Those committed amounts cannot be used for any other purpose unless the Collaborative Board removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classifications may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts by the Collaborative Board, are separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the Collaborative for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Collaborative Board, or a Collaborative official delegated that authority by the Collaborative Agreement or ordinance.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Collaborative applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amount are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the restricted fund balance classifications could be used.

F. Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide statements and fund financial statements for proprietary funds

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

are reported using the economic resources measurement focus and the accrual basis of accounting.

The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liability is incurred.

Governmental and fiduciary fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both 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 be used to pay liabilities of the current period.

The Collaborative considers revenues as available if they are collected with 60 days after year end. A one- year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, early retirement costs, claims and judgments are recorded only when payment is due. The revenues susceptible to accrual are tuitions, program service fees, reimbursable income, interest income and intergovernmental revenues. All other governmental fund revenue is recognized when received.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. Cash and Investments

Cash and equivalents include money in bank accounts and money market funds.

Fair Value Measurements

The Collaborative determines the fair market values of its financial assets and

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

liabilities, as well as non-financial assets and liabilities that are recognized or disclosed at fair value on a recurring basis, based on the following fair value hierarchy established in accordance with generally accepted accounting principles.

Level 1: Quoted prices in active markets for identical assets or liabilities the Organization has the ability to access.

Level 2: Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of model or other valuation methodologies.

Level 3: Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

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

I. Inventories of Supplies

Supplies are considered to be expenditures at the time of purchase and are not included in the statement of net assets as inventories.

J. Interfund Receivable and Payables

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Massachusetts State Employees' Retirement System (MSERS) and Massachusetts Teachers' Retirement System (MTRS) and additions to/deductions from MSERS' and MTRS' fiduciary net position have been determined on the same basis as they are reported by MSERS and MTRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

payable in accordance with the benefit terms. Investments are reported at fair value.

L. Postemployment Benefits

For purposes of measuring the net OPEB liability, deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on an actuarial valuation of the Collaborative's OPEB Plan.

M. Longevity Stipends

Professionals and Para-Professionals can be compensated for longevity after 10 years of employment. For Governmental Funds, vested or accumulated longevity stipends that are expected to be liquidated with expendable available financial resources are reported as expenditures and fund liabilities.

N. Encumbrances and Continuing Appropriations

Encumbrance accounting, under which purchase orders, contracts and other commitments for fund expenditures are recorded in order to reserve portions of the applicable appropriation, is employed in the governmental funds. Open encumbrances at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

O. Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

P. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment.

Assets capitalized, not including infrastructure assets, have an original cost of \$2,000 or more and over one year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Leasehold Improvements	15 Years
Furniture and Equipment	5-10 Years

Q. Claims and Judgments

Estimated losses from judgments and claims are recorded in the government-wide financial statements as a liability and as an expense if the loss is probable and amounts can be reasonably estimated.

R. Reconciliation of Government-Wide and Fund Financial Statements

A summary reconciliation of the difference between total fund balances as reflected on the governmental funds balance sheet and total net position for governmental activities as shown on the government-wide statement of net position is presented in an accompanying schedule to the governmental funds balance sheet. The asset and liability elements, which comprise the reconciliation difference, stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

S. Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated based on historical trends and specific account analysis. At June 30, 2020, no allowance for doubtful accounts has been reported as management feels accounts receivable are all collectible.

2. CHANGE IN ACCOUNTING ESTIMATE

The Collaborative recorded a change in accounting estimate that impacted net position and OPEB liability. In accordance with GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, a new actuarial valuation with a measurement of June 30, 2020 was obtained in FY20, resulting in the following adjustment:

Beginning OPEB liability at July 1, 2019:	\$ 5,433,259
Adjustment due to change in estimate:	<u>461,253</u>
Revised OPEB liability at July 1, 2019:	<u><u>\$ 5,894,512</u></u>

3. DEPOSITS AND INVESTMENTS

State and local statutes place certain limitations on the nature of deposits and investments available to the Collaborative. Deposits (including demand deposits, term deposits and certificates of deposit) in any one financial institution may not

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

exceed certain levels without collateralization or insurance protection by the financial institutions involved. Investments can be made in securities unconditionally guaranteed by the U.S. Government with maturities of 90 days or less which are collateralized by such securities. The Collaborative also has the authority to purchase units in the Massachusetts Municipal Depository Trust (MMDT), a pooled fund managed for the Commonwealth.

The Collaborative has expanded investment powers, including the ability to invest in equity securities, corporate bonds and other specified investments in relation to the Collaborative's restricted investments in the Permanent Funds.

The Collaborative maintains a cash and investment pool that is available for use by all funds with unrestricted cash and investments. At June 30, 2020, the Collaborative had no investments.

Deposits – Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Collaborative's deposits may not be recovered. The Collaborative does not have a policy for custodial credit risk of deposits. As of June 30, 2020, all of the Collaborative's bank accounts were fully insured by the FDIC up to \$250,000 and the balance insured by the DIF, leaving none of the Collaborative's bank balances as uninsured or uncollateralized and, therefore exposed to custodial credit risk.

Custodial Credit Risk – Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Collaborative will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Collaborative does not have a policy for custodial credit risk of investments.

Interest Rate Risk of Debt Securities – Investments

Interest rate risk of debt securities for investments is the risk that changes in interest rates of debt securities will adversely affect the fair value of an investment. The Collaborative does not have a policy for interest rate risk of debt securities.

Credit Risk of Debt Securities – Investments

Credit risk of debt securities for investments is the risk that an issuer or other counterparty to a debt security will not fulfill its obligation. The Collaborative does not have a policy for credit risk of debt securities.

4. PENSION PLANS

The Collaborative sponsors two retirement plans for its employees.

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Massachusetts State Employees' Retirement System

Plan Description and Provisions

The Collaborative provides pension benefits for substantially all employees except certain administrative employees, professional employees and teachers, through the Massachusetts State Employees' Retirement System (MSERS), a cost sharing multiple-employer defined benefit plan established under the Massachusetts Contributory Retirement Law. Benefit provisions and contribution requirements are established by state law.

MSERS provides retirement benefits up to a maximum of 80% of a member's highest three-year average annual compensation. Benefit payments are based upon member's age, length of creditable service, level of compensation, and group classification.

Members of the system become fully vested after 10 years of creditable service. A retirement allowance may be received upon reaching age 65 or upon attaining twenty years of service. The Plan also provides for early retirement at age 55 if the participant (1) has a record of 10 years creditable service, (2) was on the Collaborative payroll after January 1, 1978, (3) voluntarily left Collaborative employment on or after that date, and (4) left accumulated annuity deductions in the Fund.

The MSERS issues a publicly available financial report in accordance with guidelines established by the Commonwealth's Public Employee Retirement Administration Commission.

Contributions

Plan members are required to contribute to the MSERS at rates ranging from 5% to 11% of their annual covered compensation, on a pre-tax basis. The Collaborative is required to contribute at an actuarially determined rate that is apportioned among employees based on active current payroll. The contribution requirements of plan members are established and may be amended by the MSERS Board of Trustees. The Collaborative's current contribution rate is 6.1%.

<u>Hire Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 – 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
1979 to present	An additional 2% of regular compensation in excess of \$30,000

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Annual Pension Cost

The Collaborative's required and actual contributions to MSERS were \$99,528. Pension expense to the Commonwealth of Massachusetts for the Collaborative amounted to \$675,595. Therefore, \$576,067 is reflected as revenues and corresponding expenditures in the Collaborative's financial statements for the portion of the Commonwealth's pension expense not required to be paid by the Collaborative. Collaboratives contribute amounts equal to the normal cost of employees' benefits at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 5.6% of covered payroll. Legally, the Collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the Collaboratives. The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the Collaboratives.

Massachusetts Teachers' Retirement System, a Noncontributing Employer Plan

Plan Description and Provisions

Certain employees of the Collaborative participate individually in a contributory retirement plan administered by the Massachusetts Teachers' Retirement Board. Benefit provisions and contribution requirements are established by state law. Eligibility requirements for participation are as follows:

- The employees must be employed on at least a half-time basis in a contracted professional position within the public school system located in Massachusetts.
- The employee must be certified by the Massachusetts Department of Education for a position which requires certification.

The Massachusetts Teachers' Retirement System (MTRS) issues a publicly available financial report.

Contributions

Participation in the plan requires that members contribute a fixed percentage of their compensation each pay period depending upon the date of employment. Employee contributions vest immediately. After 10 years of service, employee benefits become fully vested. After 20 years, or upon having attained the age of 55 with at least 10 years of service, employees are eligible to receive benefits under the plan. Benefits are based on the average of the three highest-salaried years of the employee service and are determined in a manner similar to the provisions of MSERS.

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

<u>Hire Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 – 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of \$30,000

The Collaborative has no obligation to contribute to the MTRS. All pension benefits and expenses paid by the Teachers' Retirement Board to employees of the Collaborative are funded by the Commonwealth of Massachusetts. Pension expense to the Commonwealth of Massachusetts for the Collaborative amounted to \$1,195,742 in fiscal 2020 and this amount is reflected as revenues and corresponding expenditures in the Collaborative's financial statements.

Pension Liabilities and Pension Expense

The Collaborative is considered to be a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth of Massachusetts is a nonemployer contributing entity for MTRS and MSERS. Therefore, the Collaborative is required to disclose, but not record, the portion of the nonemployer contributing entities' share of the collective net pension liability that is associated with the employer. The Collaborative's proportion and proportionate share of the pension plans' net pension liability is disclosed in the supplemental schedule on page 36.

As a special funding situation, the Collaborative must recognize its portion of the collective pension expense as both a revenue and pension expense. As indicated above, for the year ended June 30, 2020, the Collaborative recognized pension expense and revenue of \$576,067 (MSERS) and \$1,195,742 (MTRS).

For both MSERS and MTRS, the net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liabilities were determined by actuarial valuations as January 1, 2019 rolled forward to June 30, 2019.

The Collaborative's proportion of the net pension liability was based on a projection of the Collaborative's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At January 1, 2019, the Collaborative's proportion was 0.0278% for MSERS and 0.0391% for MTRS.

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

Actuarial assumptions

The total pension liability in the January 1, 2019 actuarial valuations for MSERS and MTRS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

1. (a) 7.25% investment rate of return, (b) 3.5% interest rate credited to the annuity savings fund and (c) 3.0% cost of living increase on the first \$13,000 per year.
2. Salary increases are based on analyses of past experience but range from 4.0% to 9.0% (MSERS) and 4.0% to 7.5% (MTRS) depending on group and length of service.
3. Mortality rates were as follows:
MSERS:
 - Pre-retirement - reflects RP-2014 Blue Collar Employees Table projected generationally with Scale MP-2016 and set forward 1 year for females
 - Post-retirement - reflects RP-2014 Blue Collar Healthy Annuitant Table projected generationally with Scale MP-2016 set forward 1 year for females
 - Disability - the mortality rate reflects RP-2014 Blue Collar Healthy Annuitant Table projected generationally with Scale MP-2016 set forward 1 year.

MTRS:

- Pre-retirement -reflects RP-2014 White Collar Employees table projected generationally with Scale MP-2016 (gender distinct)
- Post-retirement -reflects RP-2014 White Collar Healthy Annuitant table projected generationally with Scale MP-2016 (gender distinct)
- Disability -assumed to be in accordance with the RP-2014 Healthy Annuitant table projected generationally with Scale MP-2016 (gender distinct).

Investment assets of MSERS and MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2020 are summarized in the following table:

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	39%	4.9%
Core Fixed Income	15	1.3
Private Equity	13	8.2
Portfolio Completion Strategies	11	3.9
Real Estate	10	3.6
Value Added Fixed Income	8	4.7
Timber/Natural Resources	4	4.1
Total	<u>100%</u>	

Discount rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Collaborative's proportionate share of the net pension liability to changes in the discount rate. The following presents the Collaborative's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Collaborative's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25 percent) or 1-percentage point higher (8.25 percent) than the current rate:

Collaborative's proportionate share of the net pension liability	1% Decrease (6.3%)	Discount Rate (7.3%)	1% Increase (8.3%)
MTRS	\$12,213,855	\$9,860,380	\$7,745,789
MSERS	\$5,413,277	\$4,066,976	\$2,916,626

Pension plan fiduciary net position - The Plan Fiduciary Net Position as a percentage of the Total Pension Liability is 53.95% for MTRS and 66.28% for MSERS.

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated				
Leasehold improvements	\$ 182,980	\$ -	\$ -	\$ 182,980
Furniture and equipment	<u>184,947</u>	<u>-</u>	<u>-</u>	<u>184,947</u>
Total capital assets, being depreciated	<u>367,927</u>	<u>-</u>	<u>-</u>	<u>367,927</u>
Less accumulated depreciation for:				
Leasehold improvements	139,980	11,317	-	151,297
Furniture and equipment	<u>171,667</u>	<u>7,459</u>	<u>-</u>	<u>179,126</u>
Total accumulated depreciation	<u>311,647</u>	<u>18,776</u>	<u>-</u>	<u>330,423</u>
Total capital assets, being depreciated, net	<u>56,280</u>	<u>(18,776)</u>	<u>-</u>	<u>37,504</u>
Governmental activities capital, assets net of accumulated depreciation	\$ <u>56,280</u>	\$ <u>(18,776)</u>	\$ <u>-</u>	\$ <u>37,504</u>

Depreciation expense is not allocated to programs of the primary government but is shown as a separate line item in the statement of activities.

6. INVESTMENTS

In FY19, the Collaborative contributed \$575,000 to a public employee retirement trust account with the Treasurer of the Collaborative as trustee, on behalf of its retirees' health insurance trust fund. The trust does not issue a separate financial report and its financial activities are reported in the fiduciary financial statements. The trustee invests the funds in mutual funds. As of June 30, 2020, the balance in this investment consisted of the following:

<u>Description</u>	<u>Level 1</u>	<u>Total</u>
Mutual Funds	\$ <u>586,010</u>	<u>586,010</u>
Total Investments	\$ <u>586,010</u>	<u>586,010</u>

There were \$10,713 in realized gains during the year ended June 30, 2020.

7. LONG-TERM OBLIGATIONS

Transactions for the year ended June 30, 2020 are summarized as follows:

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>June 30</u>	Due Within <u>One year</u>
<u>Governmental Type Activities</u>					
Employee Benefits	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ -
Total Governmental Activities	<u>\$ 9,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,000</u>	<u>\$ -</u>

8. CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustments by the grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the Collaborative. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Collaborative expects such amounts, if any, to be immaterial.

9. LEASE COMMITMENTS

The Collaborative rents classrooms and administrative office space at several locations. Rent expense under these leases was \$447,000 for the year ended June 30, 2020.

The Collaborative leases vans for transporting students. For the year ended June 30, 2020, expense under these leases was \$31,627. The Collaborative also leases office equipment. Expense under these leases amounted to \$9,453 for the year ended June 30, 2020.

Future lease commitments are as follows:

Fiscal Year	Equipment	Vans	Space	Total
2021	\$ 9,986	\$ 30,750	\$ 452,534	\$ 493,270
2022		3,354	458,207	461,561
2023			343,347	343,347
2024			112,808	112,808
Total	<u>\$ 9,986</u>	<u>\$ 34,104</u>	<u>\$ 1,366,896</u>	<u>\$ 1,410,986</u>

10. RISK FINANCING

The Collaborative is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; workers compensation claims; errors and omissions; and natural disasters for which the Collaborative carries commercial insurance.

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

General Information about the OPEB Plan

Plan Description – The Collaborative’s defined benefit Other Post Employment Benefit (OPEB) plan (hereinafter referred to as the “Plan”) provides OPEB for all

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

permanent full-time employees. The Plan is a single-employer defined benefit OPEB plan administered by the Collaborative. Chapter 32B of the Massachusetts General Law (MGL) assigns authority to establish and amend benefit provisions. Changes to plan design and contribution rates must be accomplished through the collective bargaining process. The Plan does not issue a standalone financial report since there are no assets legally segregated in a trust for the sole purpose of paying benefits under the Plan.

Benefits provided – The Plan provides medical insurance coverage for its retirees and their survivors. The benefit terms provide for payment of 50% of health insurance premiums. An employee is eligible to retire under this plan upon attainment of age 55 and 15 years of service.

Employees covered by benefit terms.

At June 30, 2020, plan membership consisted of the following:

Active employees	88
Inactive employees or beneficiaries currently receiving benefits	<u>23</u>
Total	<u>111</u>

Funding Policy – The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. The Collaborative currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis.

Total OPEB Liability

The Collaborative’s total OPEB liability of \$5,105,409 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs - The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3%
Investment rate of return	6.4%, net of OPEB plan investment expense, including inflation
Single equivalent discount rate	4.0%, net of OPEB investment expense, including inflation
Healthcare cost trend rates	4.5%
Retirees’ share of benefit related costs	50% of projected health care premiums

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Mortality rates were based on the RP-2014 Employee and Healthy Annuitant Tables projected generationally with scale MP and a base year 2016 for males and females.

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 included assumptions about future employment, mortality, and the healthcare cost trend.

The schedule of changes in the total OPEB liability and related ratios presented in the required supplementary information following the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the total OPEB liability

Sensitivity of the OPEB liability to changes in the discount rate

The following presents the Net OPEB Liability as of the June 30, 2020 measurement date calculated using the discount rate of 4.0%, as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0%) or 1-percentage-point higher (5.0%) than the current discount rate:

	<u>1% Decrease</u> 3.0%	<u>Current Discount Rate</u> 4.0%	<u>1% Increase</u> 5.0%
OPEB liability as of June 30, 2020	\$6,046,420	\$5,105,409	\$4,363,658

Sensitivity of the OPEB liability to changes in the healthcare cost trend Rates

The following presents the net OPEB liability as of June 30, 2020, calculated using the trend rate of 4.5% per year, as well as what the Net OPEB Liability would be if it were calculated using a trend rate that is 1-percentage-point lower (3.5% per year) or 1-percentage-point higher (5.5% per year) than the current rate:

	<u>1% Decrease</u> 3.5%	<u>Current Discount Rate</u> 4.5%	<u>1% Increase</u> 5.5%
OPEB liability as of June 30, 2020	\$4,236,453	\$5,105,409	\$6,239,863

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the Collaborative recognized OPEB expense of \$63,421. The Plan's deferred (inflows) of resources arise from the recognition of the effects of differences between actual and expected experience. The amount

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year ended June 30:	
2021	(272,886)
2022	(272,886)
2023	(272,886)
2024	(272,887)
2025	(278,116)
2026	<u>(166,041)</u>
Total	<u>\$(1,535,702)</u>

12. FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Collaborative is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

<u>Fund Balances</u>	<u>General</u>	<u>Nonmajor</u>	<u>Total</u>
<u>Committed to:</u>			
OPEB Reserve	-	-	-
<u>Unassigned:</u>			
	<u>1,556,373</u>	-	<u>1,556,373</u>
Total Fund Balances	<u>\$1,556,373</u>	<u>\$ -</u>	<u>\$1,556,373</u>

13. EVALUATION OF SUBSEQUENT EVENTS

The Collaborative has evaluated subsequent events through October 23, 2020, the date the financial statements were available to be issued.

The COVID-19 pandemic has developed rapidly in 2020. The Collaborative has taken a number of measures to monitor and mitigate the effects of COVID-19, including safety and health measures for employees and securing personal protective equipment and technology to support staff, providers and clients. At this stage, the impact on operating results has not been significant. The Collaborative will continue to follow the various government policies and advice and, in parallel, will do its utmost to continue operations in the best and safest way possible without jeopardizing the health of its employees. Future potential impacts are unknown.

SUPPLEMENTARY INFORMATION

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget - Position (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Tuition Income	\$ 6,119,645	\$ 6,119,645	\$ 6,109,359	\$ (10,286)
Membership dues	60,000	60,000	60,000	-
Supplementary and other income	871,332	871,332	741,625	(129,707)
Summer program	51,100	51,100	42,350	(8,750)
Interest income	18,000	18,000	24,925	6,925
Total revenues	<u>7,120,077</u>	<u>7,120,077</u>	<u>6,978,259</u>	<u>(141,818)</u>
EXPENDITURES				
Administration	648,960	648,960	501,389	147,571
Instruction	4,068,132	4,068,132	4,215,458	(147,326)
Student support	29,553	29,553	70,924	(41,371)
Maintenance	62,000	62,000	51,938	10,062
Rent	436,257	436,257	447,000	(10,743)
Telephone and utilities	34,020	34,020	27,738	6,282
Employee benefits	1,114,330	1,114,330	1,055,957	58,373
Fixed assets/technology	113,958	113,958	104,176	9,782
Insurance	75,214	75,214	85,890	(10,676)
Wages and benefits - technicians	513,000	513,000	504,656	8,344
Transportation	32,739	32,739	33,433	(694)
Total expenditures	<u>7,128,163</u>	<u>7,128,163</u>	<u>7,098,559</u>	<u>29,604</u>
Excess of revenues over expenditures	<u>(8,086)</u>	<u>(8,086)</u>	<u>(120,300)</u>	<u>(112,214)</u>
OTHER FINANCING SOURCES (USES)				
Use of unreserved surplus	-	-	-	-
Transfers in (out)	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ (8,086)</u>	<u>\$ (8,086)</u>	<u>\$ (120,300)</u>	<u>\$ (112,214)</u>

Notes to schedule

The Board of Directors annually determines the amount to be raised (after deducting the amount of anticipated revenues from other sources, including surplus revenue, if any) to maintain and operate the Collaborative during the next fiscal year and then, based upon enrollment data, assesses the member and non-member districts in accordance with the terms of the agreement. An annual budget is adopted for the general fund in conformity with the guidelines described above. The original fiscal year 2020 approved expenditure budget for the general fund was 7,128,163. The above schedule presents a comparison of budgetary data to actual results. The differences between the General Fund and the budget basis is the recognition in the General Fund of grossing up of revenues and expenses to reflect On Behalf Teacher's Retirement paid by the Commonwealth of Massachusetts. Deficits, if any, are raised in the subsequent year's budget process.

The Collaborative prepares its annual budget on a basis (budget basis), which differs from generally accepted accounting principles (GAAP basis). The budget and all transactions are presented in accordance with the Collaborative's method (budget basis) in the above schedule to provide meaningful comparison of actual results with budget.

Reconciliation of the budget basis to the General Fund GAAP basis is provided below:

	<u>Revenue</u>	<u>Expenditures</u>	<u>Excess (Deficit)</u>
Budget basis	6,978,259	7,098,559	(120,300)
Recognized on-behalf pension payments	<u>1,771,799</u>	<u>1,771,799</u>	
GAAP Basis	<u>8,750,058</u>	<u>8,870,358</u>	(120,300)

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2020**

Measurement Date June 30, 2020

Total OPEB Liability		
Service cost	\$	297,883
Interest		199,255
Differences between expected and actual experience		(1,162,287)
Benefit payments		<u>(123,954)</u>
Net change in total OPEB liability	\$	(789,103)
Total OPEB liability - beginning		5,433,259
Change in estimates		<u>461,253</u>
Total OPEB liability - ending	\$	<u><u>5,105,409</u></u>
Covered-employee payroll	\$	4,570,080
Total OPEB liability as a percentage of covered-employee payroll		111.7%

In accordance with GASB No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, a new actuarial valuation with a measurement of June 30, 2020 was obtained in FY20, resulting in an adjustment of \$461,253.

**SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
SCHEDULE OF THE COLLABORATIVE'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2019**

	June 30, 2019		June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015		June 30, 2014	
	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS
Collaborative's proportion of the net pension liability	0.0391%	0.0278%	0.0374%	0.0269%	0.0347%	0.0342%	0.0335%	0.0436%	0.0253%	0.0611%	0.0278%	0.0655%
Collaborative's proportionate share of the net pension liability	\$ 9,860,380	\$ 4,066,976	\$ 8,875,715	\$ 3,560,611	\$ 7,947,886	\$ 4,388,699	\$ 7,484,366	\$ 6,014,160	\$ 6,260,071	\$ 4,430,420	\$ 4,422,772	\$ 4,863,877
Collaborative's covered-employee payroll	\$ 3,341,575	\$ 1,777,286	\$ 3,240,393	\$ 1,729,375	\$ 2,762,050	\$ 1,930,554	\$ 2,232,656	\$ 2,429,375	\$ 1,714,264	\$ 3,341,982	\$ 2,138,596	\$ 3,470,732
Collaborative's proportionate share of the net pension liability as a percentage of its covered-employee payroll	295.08%	228.83%	273.91%	205.89%	287.75%	227.33%	335.22%	247.56%	365.18%	132.57%	206.81%	140.14%
Plan fiduciary net position as a percentage of the total pension liability	53.95%	66.28%	54.84%	67.91%	54.25%	67.21%	52.73%	63.48%	55.38%	67.87%	61.64%	76.32%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System

MSERS is the Massachusetts State Employees' Retirement System

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2019, 2018, 2017, 2016, 2015 and 2014.

Schedule Presentation

This schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
SCHEDULE OF PENSION CONTRIBUTIONS
JUNE 30, 2019

	June 30, 2019		June 30, 2018		June 30, 2017		June 30, 2016		June 30, 2015		June 30, 2014													
	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS												
Contractually required contribution	\$	99,528	\$	-	\$	96,845	\$	-	\$	108,111	\$	-	\$	136,045	\$	-	\$	187,151	\$	-	\$	194,361		
Contributions in relation to the contractually required contribution	\$	-	\$	99,528	\$	-	\$	96,845	\$	-	\$	108,111	\$	-	\$	136,045	\$	-	\$	187,151	\$	-	\$	194,361
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Collaborative's covered-employee payroll	\$	3,341,575	\$	1,777,286	\$	3,240,393	\$	1,729,375	\$	2,762,050	\$	1,930,554	\$	2,232,656	\$	2,429,375	\$	1,714,264	\$	3,341,982	\$	2,138,596	\$	3,470,732
Contributions as a percentage of covered-employee payroll		0%		5.6%		0%		5.6%		0.0%		5.6%		0.0%		5.6%		0.0%		5.6%		0%		5.6%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System
MSERS is the Massachusetts State Employees' Retirement System

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2019, 2018, 2017, 2016, 2015 and 2014

Schedule Presentation

This schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available

Contributions

The Collaborative is required to pay an annual appropriation as established by the Public Employees' Retirement Administration Commission (PERAC) for MSERS. No contribution is required for MTRS. The Commonwealth of Massachusetts, as a nonemployer is legally responsible for the entire past service cost related to the Collaborative and therefore has a 100% special funding situation

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
Supplemental Schedule - Information Required by MGL Chapter 40 Section 4E
JUNE 30, 2020

The following information is provided to conform to Massachusetts General Law, Chapter 40, Section 4E which establishes the requirements for the formation and administration of Educational Collaboratives in Massachusetts.

1. Transactions between the Collaborative and any related for-profit or non-profit organizations: None

2. Transactions or contracts related to the purchase, sale, rental or lease of real property:

Annual contracts for the lease of classroom space from member school districts at the following locations:	
Annual contract for the lease of classroom space in Southbridge, from E & M Realty	<u>225,616</u>
Long-term lease for classroom space and office space at Rt. 131, Dudley, MA from G & B Realty	<u>221,384</u>
Total rent paid for real estate	\$ <u>447,000</u>

3. The names, duties and total compensation of the five most highly compensated employees:

Name	Position	Salary
Himmelberger, Allen	Interim Executive Director	\$ 128,000
Love, John	Business Administrator	111,000
Lundwall, Arnold	Director of Special Services	105,000
Hersey, Kristine	Principal	103,000
Gillon, Kenneth	Adjustment Counselor	<u>102,000</u>
	Total	<u>\$ 549,000</u>

4. The amounts expended on administration and overhead: \$501,389

5. Any accounts held by the Collaborative that may be spent at the discretion of another person or entity: None

6. The amounts expended on services for individuals age 22 and older: None

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
Supplemental Schedule - Information Required by MGL Chapter 40 Section 4E
JUNE 30, 2020

7. Surplus Funds cannot exceed 25% of general fund expenditures.

FY20 Cumulative Surplus Calculation Worksheet		SWCEC	
Enter values below			Page in FY20 FS ²
(A)	Voted Cumulative Surplus as of 6/30/19	\$ 1,676,673	(A) _____
(B)	Amount of (A) used to support the FY20 Budget	(B)1 <input style="width: 100%;" type="text" value="\$"/>	
	Amount of (A) returned to member districts	(B)2 <input style="width: 100%;" type="text" value="\$ -"/>	
		(B)1 + (B)2 = (B) \$ -	(B) _____
(C)	Unexpended FY20 General Funds	\$ (120,300)	(C) 11
(D)	Cumulative Surplus as of 6/30/20	(A) - (B) + (C) = (D) \$ 1,556,373	(D) _____
(E)	FY20 Total General Fund Expenditures	\$ 7,098,559	(E) 34
(F)	Cumulative Surplus Percentage	(D) ÷ (E) 21.92%	(F) _____

Bruce D. Norling, CPA, P.C.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Southern Worcester County Educational Collaborative
Dudley, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Southern Worcester County Educational Collaborative, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements and have issued our report thereon dated October 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Collaborative's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of the Collaborative's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Bruce D. Norling, CPA, P.C

October 23, 2020

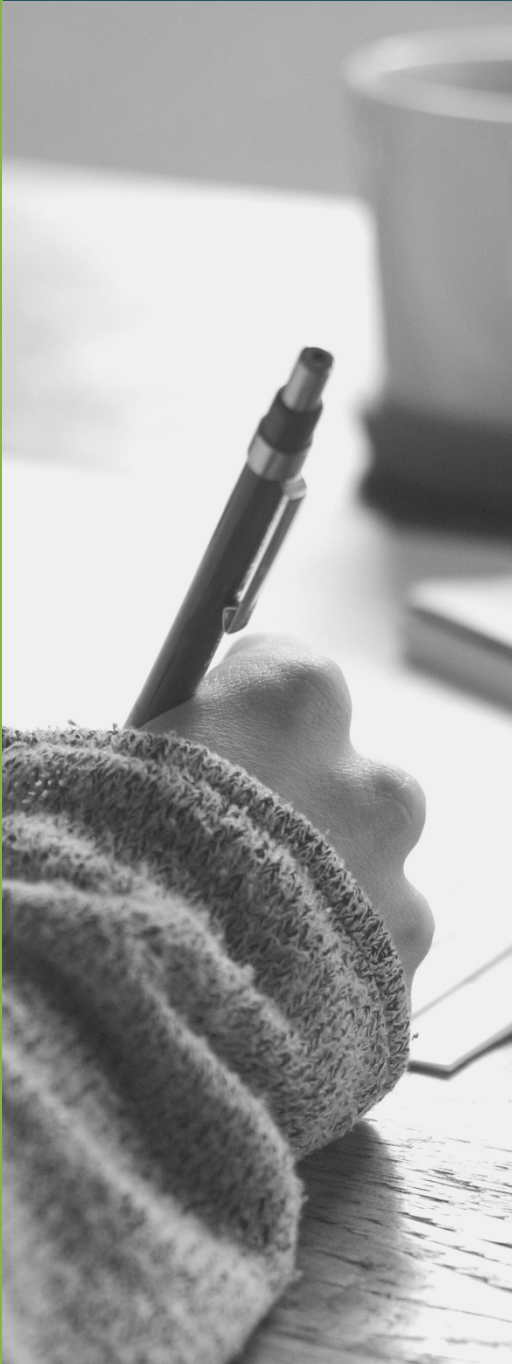
Southern Worcester
County Educational
Collaborative

2020 ANNUAL REPORT

185 Southbridge Road, Dudley, Massachusetts
swcec.org
@SWCEC_MA



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a year's overview

Letter from the Executive Director

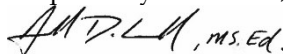
It is with both excitement and humility that I write this letter to open the Annual Report of the 2019-2020 fiscal year. In the past several months, the Commonwealth of Massachusetts has observed a demonstrable change in the landscape of education, primarily evolving from our need to respond to the events and effects of the novel coronavirus pandemic. Despite the challenges that COVID-19 has brought our community, one thing has remained steadfast: the ability of the educators here at SWCEC to deliver unparalleled service in the face of adversity. With unflagging effort, resilience, and ingenuity SWCEC teachers, therapists, and paraprofessional staff demonstrated their ability to continue to develop programming, therapies, and relationships with students and their sending districts in order to engender long term stability despite any threats to the integrity of the educational system of which we are an important part. Confident strides into remote, hybrid, and full-time face-to-face instruction and learning could not have been done without the efforts of every single member of the SWCEC organization; and I remain ever thankful to be a part of such a devoted group of educators and their mission to provide.

The fiscal management efforts of the past few years and hard work over the most recent school year ensured SWCEC to remain solvent, though not without a watchful eye on the future. Despite being forced into the remote learning environment for the entirety of the fourth quarter of last school year and with a resultant drop in student enrollments, SWCEC was able to end the FY20 with only a small loss (\$112,214) compared to our total budget of \$7,120,077. Even with this hurdle in front of us, SWCEC has been working tirelessly on honing services and developing initiatives to better serve our students.

While we continue to plot our journey in uncertain times, I stand assured that SWCEC will remain able and willing to provide an integral role in our districts' communities. Discussions regarding enrollments will be ongoing, and we will work with our member districts to ensure that we fulfill the mission of serving students with the highest quality therapeutic and intensive special needs education, while at the same time working toward our other mission: to reintegrate our students back into their local school districts by providing students with their own resilience and compensatory strategies to enable them to learn in the least restrictive environment possible.

Thank you to everyone who is a part of the SWCEC community and who have made the vision of educating all learners to their highest potential a reality. I am very much appreciative to our Board of Directors, our families, and our staff who make this team an indelibly strong pillar in our community. I am grateful for the opportunity to serve and look forward to many years of growth here at SWCEC.

Respectfully submitted,



Arnold D. Lundwall
Executive Director

Governance

A Board of Directors that includes one voting representative from each member district governs SWCEC. Appointment to this Board requires a vote annually by each district School Committee.

Dr. Maryellen Brunelle, Chair, Auburn
Mr. Steven Lamarche, Dudley Charlton Regional
Dr. James Cummings, Grafton
Dr. Marilyn Tencza, Vice Chair, Leicester
Mr. Gregory Myers, Millbury
Ms. Amy McKinstry, Northbridge
Mr. Richard Lind, North Brookfield
Dr. Elizabeth Zielinski, Oxford (7/2019-3/2020)
Dr. Kristine Nash, Interim, Oxford (3/2020)
Dr. Brett Kustigian, Quaboag Regional
Dr. Jeffrey Villar, Southbridge
Dr. Paul Haughey, Spencer East Brookfield Regional
Mr. Theodore Friend, Sutton
Dr. Erin Nosek, Tantasqua Union 61 Regional
Dr. Frank Tiano, Uxbridge
Dr. Ruthann Goguen, Webster

Special Education Advisory Council

Ms. Rosemary Reidy, Auburn
Ms. Lorinda Allen, Dudley Charlton Regional
Mr. Robert Wall, Interim, Grafton
Ms. Pamela Smith, Leicester
Ms. Kate Ryan, Millbury
Mr. Gregory Rosenthal, Northbridge
Mr. Mark Minucci, North Brookfield
Dr. Susan Henrichon, Oxford
Mr. Robert Bergeron, Quaboag Regional
Ms. Karen Giangregorio, Southbridge
Ms. Kara Westerman, Spencer East Brookfield Regional
Ms. Karen Terenzini, Sutton
Ms. Brenda Looney, Tantasqua Union 61 Regional
Ms. Stephanie Geddes, Uxbridge
Ms. Kathleen Baris, Webster

Grow Elementary School

DESE Approved Public Therapeutic Day

Kristine Hersey, Principal

Located at 121 Ashland Avenue, Southbridge

Grow Elementary School is a Therapeutic Public Day Treatment Program that services children and families within the Southern Worcester County Community. Grow services students in grades kindergarten through sixth in small, structured therapeutic and academic learning environments, paced to meet the needs of its students on an individual basis. Enrollment averaged around 46 students.

Program Highlights

- Curriculum alignment with Massachusetts Frameworks/Common Core and all sending districts
- Academic and clinical staff actively partner with families and community-based stakeholders to provide wrap-around services to students
- Developmentally geared social emotional curriculum choices and incorporated into all facets of the day, including content area instruction
- Social Thinking Instruction at the elementary level
- Students learn self-control, social skills and the confidence to challenge themselves academically

Success Highlights

Teachers collectively worked on the goal of improving students' writing skills and using MCAS rubrics as an assessment tool. Teachers and staff continued their emphasis on understanding the impact of trauma and ways it can effect executive functioning in our students and how to help them build these important life skills. In March, as the school shut down, the program promptly responded by pivoting into a remote learning environment. This was in large thanks to our dedicated staff.



Grow Middle High School

DESE Approved Public Therapeutic Day

Jeffrey Croteau, Principal

Located at 121 Ashland Avenue, Southbridge

Grow Middle High School offers a strong academic component, with vocational opportunities for students in grades seventh through twelfth, designed to accommodate the learning needs of our students and to encourage their motivation to achieve. Instructional practices delivered by highly qualified staff members utilizing a differentiated and multi-model approach to meet student needs. Enrollment averages around 60 students.

Program Highlights

- Zones of Regulation in the upper elementary and middle grades
- Robust Restorative Practices at the secondary level
- PBIS is a foundation for the therapeutic milieu at the Grow School, from which we address explicit instruction in areas of social emotional learning and expected behaviors to support skill development
- Middle High School therapeutic milieu provides many opportunities for customizing small group therapy topics as elective offerings

Success Highlights

The Grow Middle/High School worked on CORE subject PLCs and developed an inventory of materials along with solidifying course offerings for our Districts. The year saw a decrease in the suspension rate of our students by emphasizing PBIS, counseling, and curricular professional development which further increased our students' academic and social success.



Career Development Program

The Career Development Program prepares students with the skill sets to find, acquire, and maintain career positions after graduation. Upon graduation, they understand how to perform day-to-day activities necessary to maintain a healthy lifestyle.

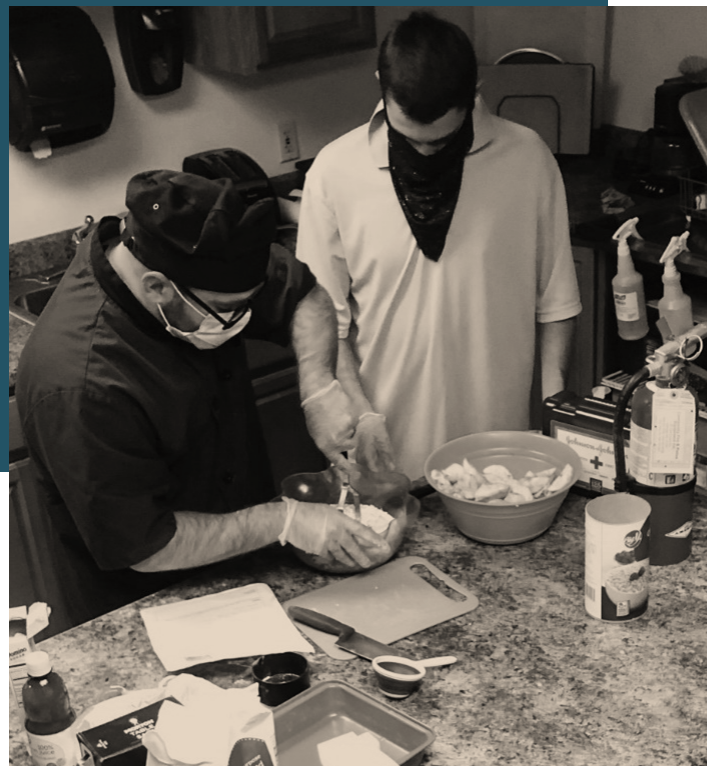
The program instills key values including safety first, accountability, positive attitude, honesty, integrity, work ethic, self-pride, effective communication and team building.

Job Sites

Nicholas College
Sturbridge Host Hotel & Conference Center
Dudley District Court
Old Sturbridge Village
Meals on Wheels
Dudley Department of Public Works
SWCEC Landscaping
Grow School

Career Development Offers:

- College and career transition services that provide students with transferable skill building
- Community-based and on-site job opportunities that provide a wide variety of career path education
- Small group instruction in the community learning and practicing job skills (1:3 or 1:4 ratio)
- Transition portfolio, up to date resume and interview experience
- Career Rehabilitation Counselor on staff



Benefits of Membership

Daily Rate Comparison of area Collaboratives and Private Day Schools

GROW SCHOOL TUITION RATE

Grow / RISE	\$229
AVC (FY 18)	\$268 (M/HS)
FLACC	\$309 (ES)
	\$284 (M/HS)
CAPS	\$257
BICO	\$258 (ES & MS)
	\$258 (HS)

Dr. Franklin Perkins	\$346
Walker School	\$413
Darnell	\$434
Devereaux	\$280

GROW SCHOOL OFFERS

- Masters level Special Education Teachers
- 42% of the School Adjustment Counselors are also Licensed Independent Clinic Social Workers
- Licensed Mental Health Counselor on staff
- Registered Nurse on staff
- Professional therapy service personnel on staff

CAREER DEVELOPMENT TUITION RATE

Grow / RISE	\$244
CAPS	\$355
BICO	\$258

Ivy Street School	\$470

District and Student Resources

- Therapeutic equipment loan opportunities
- 1:1 technology to student ratio
- Three device carts accessible to all programs
- Variety of tools to customize usage based on unique needs to students

Specilaized Developmental Medically Fragile

DESE Approved Public Therapeutic Day

Arnold Lundwall, Director of Special Services
Located at 185 Southbridge Road, Dudley

The Medically Fragile program addresses the curriculum through entry/access skills that address daily living skills, sensory integration techniques, oral motor skills, and communication skills. The program is all-inclusive for nursing, occupational, physical, speech and music therapy as well as adapted physical education and art. Enrollment averaged around 7 students.

Program Highlights

- Massachusetts Curriculum Framework approached as multi-sensory functional academic and daily living skills deeply focused on voice and choice to enhance life experiences for students
- Monthly orthotic and wheelchair clinics to ensure all studnets have the appropriate medical equipment
- Interdisciplinary teams of relates service providers and teaching faculty enhance student learning and carryover to non-classroom settings

Success Highlights

This program successfully maintained full enrollment during the 2019-20 school year. The program went through a combined DESE-facilitated Collaborative Program Review (CPR) and successful Public Day Program approval (APD). Notably, this program and the Autism Program remained on the Dudley SWCEC campus after many years of being integrated into a variety of nearby school districts' buildings. The medically fragile and autism program strands greatly benefited from the presence of the Grow Middle/High School students who frequently provided entertainment, guidance, and shared learning opportunities prior to the COVID-19 shut down.



Specilaized Developmental Autism

DESE Approved Public Therapeutic Day

Arnold Lundwall, Director of Special Services
Located at 121 Ashland Avenue, Southbridge

The Autism program is socially engaging with powerful teaching methods, custom-designed to enable each child to develop to his or her fullest potential. Enrollment averaged around seven students.

Program Highlights

- Combination of Applied Behavior Analysis discrete trail work and integrated social skills within lessons
- Interdisciplinary teams of related service providers and teaching faculty enhance student learning and carryover to non-classroom settings
- Socially engaging program with powerful teaching methods, custom-designed to enable each child's development
- Faculty meet students where they are academically and, utilizing a total communication approach, systematically work to build skills and enhance earning opportunities for each individual
- Teaching methods include pre-vocational, life skills, and practiced socialization, as well as academic program that align with the Massachusetts Curriculum Framework

Success Highlights

This program successfully engaged in a combined Collaborative Program Review as well as Public Day Program approval during the 2019-2020 school year.



Benefits of Membership

Daily Rate Comparison of area Collaboratives and Private Day Schools

Developmental Autism Tuition Rates

SWCEC	\$378
FLACC	\$319

Amego	\$514
CABI	\$413
Crossroads	\$546
Higashi	\$363
The League School	\$478
NECC	\$540

District and Student Resources

- Therapeutic equipment loan opportunities
- 1:1 technology to student ratio
- Three device carts accessible to all programs
- Variety of tools to customize usage based on unique needs to students

Developmental Medically Fragile Tuition Rates

SWCEC	\$308
AVC	\$369
BICO	\$300
CAPS	\$362
FLACC	\$319

BC Campus School	\$471
Franciscan	\$453
Kennedy Donovan	\$409

Developmental Programs Offer

- Masters level Special Education Teachers
- Fulltime Registered Nurse on staff
- Licensed Teachers of the Visually Impaired and Deaf and Hard of Hearing
- Related service staff provide family support to coordinated medical care teams

Professional Development

SWCEC provides professional learning opportunities to districts. Often, smaller districts do not have a special education faculty cohort large enough to justify district-based professional learning in a cost-effective environment. Aligning professional days with member districts provide such opportunities from the Collaborative for a higher quality and more cost-effective, comprehensive professional learning experience for all special educators in our catchment area.

Professional Development Menu

ABC's of Refocusing Management

Adaptations for Literacy in All Content Areas - Part I and Part II

American Sign Language

Applied Non-Violence, Applied Non-Violence Train the Trainer and Train the Trainer recertification

Assistive Technology

De-Escalation techniques

IEP - Keep it Individual

Surface Behavior Management

Transition Planning

Writing High Quality Goals and Objectives

Therapeutic Assessment & Contract Services

SWCEC provides consultation, direct services, assessments and program evaluation services to member districts. These services support districts with building skills and program that service students in their home schools.

Assessment and Contracted Services Menu

Adaptive Physical Education

Assistive Technology/Augmentative Communication

Behavioral Consultation

Communication Therapy

Functional Behavioral Assessment (FBA)

Functional Vision Assessment,

Music Therapy * Occupational Therapy

Orientation & Mobility * Physical Therapy

Program Evaluation

Psychologist Consult * Risk Assessment

Social Skills & Transition

Speech & Language Pathology

Teacher of the Deaf and Hard of Hearing

Therapeutic Consultation in Social Emotional Learning

Transition Assessment * Transition Planning

Vocational Evaluation * Vocational/Transition Services

Writing High Quality Goals and Objectives

FINANCIAL SUMMARY

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds for the Year Ended June 30, 2020

	General Fund	Nonmajor Funds	Total Governmental Funds
REVENUES			
Tuition income	6,109,359	-	6,109,359
Membership dues	60,000	-	60,000
Supplementary and other income	741,625	-	741,625
Governmental income	1,771,799	-	1,771,799
Summer Program	42,350	-	42,350
Interest income	24,925	-	24,925
Total revenues	8,750,058	-	8,750,058
EXPENDITURES			
Administration	501,389	-	501,389
Instruction	4,215,458	-	4,215,458
Student support	70,924	-	70,924
Maintenance	51,938	-	51,938
Rent	447,000	-	447,000
Telephone and utilities	27,738	-	27,738
Employee benefits	2,827,756	-	2,827,756
Fixed assets/technology	104,176	-	104,176
Insurance	85,890	-	85,890
Wages and benefits - technicians	504,656	-	504,656
Transportation	33,433	-	33,433
Total expenditures	8,870,358	-	8,870,358
Excess of revenues over expenditures	(120,300)	-	(120,300)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	-
Transfers to OPEB Trust	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balances	(120,300)	-	(120,300)
Fund balances - beginning of year	1,676,673	-	1,676,673
Fund balances - end of year	1,556,373	-	1,556,373

FINANCIAL SUMMARY

Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – General Fund for the Year Ended June 30, 2020

	Budgeted Amount		Actual Amounts, Budgetary Basis	Variance with Final Budget- Position (Negative)
	Original	Final		
REVENUES				
Tuition income	6,119,645	6,119,645	6,109,359	(10,286)
Membership dues	60,000	60,000	60,000	-
Supplementary and other income	871,332	871,332	741,625	(129,707)
Summer Program	51,100	51,100	42,350	(8,750)
Interest income	18,000	18,000	24,925	6,925
Total revenues	7,120,077	7,120,077	6,978,259	(141,818)
EXPENDITURES				
Administration	648,960	648,960	501,389	147,571
Instruction	4,068,132	4,068,132	4,215,458	(147,326)
Student support	29,553	29,553	70,924	(41,371)
Maintenance	62,000	62,000	51,938	10,062
Rent	436,257	436,257	447,000	(10,743)
Telephone and utilities	34,020	34,020	27,738	6,282
Employee benefits	1,114,330	1,114,330	1,055,957	58,373
Fixed assets/technology	113,958	113,958	104,176	9,782
Insurance	75,214	75,214	85,890	(10,676)
Wages and benefits - technicians	513,000	513,000	504,656	8,344
Transportation	32,739	32,739	33,433	(694)
Total expenditures	7,128,163	7,128,163	7,098,559	29,604
Excess of revenues over expenditures	(8,086)	(8,086)	(120,300)	(112,214)
OTHER FINANCING SOURCES (USES)				
Use of unreserved surplus	-	-	-	-
Transfers in (out)	-	-	-	-
Total other financing sources and uses	-	-	-	-
Excess if revenues over expenditures	(8,086)	(8,086)	(120,300)	(112,214)

Collaborative Team

Board Certified Behavior Analyst
Severe and Moderate Special Education Teachers, Masters Level
CANS Certified Assessor
Certified Rehabilitation Counselor, Masters Level
Guidance Counselor, DESE licensed
Independent Clinic Social Worker
Mental Health Counselor
School Adjustment Counselors, DESE licensed
Registered Behavior Technicians
Applied Behavior Analysis Technicians
Speech Language Pathologist, DESE licensed
Speech Language Pathology Assistant
Assistive Technology Specialist
Orientation and Mobility Specialist
Registered Occupational Therapist
Certified Occupational Therapy Assistant
Registered Physical Therapist
Physical Therapy Assistant
Teacher of the Visually Impaired, DESE licensed
Teacher of the Deaf and Hard of Hearing, DESE licensed

Leadership Team

Mr. Allen W. Himmelberger, Interim Executive Director
Mr. John Love, Business Administrator
Mr. Arnold Lundwall, Director of Special Services
Ms. Kristine Hersey, Grow Elementary School Principal
Mr. Jeffrey Croteau, Grow Middle/High School Principal