DUDLEY-CHARLTON REGIONAL SCHOOL DISTRICT

Meeting of the Dudley-Charlton Regional School Committee
Wednesday, December 13, 2023, at 7:00 PM
Shepherd Hill Regional High School
68 Dudley-Oxford Road
Dudley, MA 01571

MINUTES

I. Call Meeting to Order

The meeting was called to order at 7:02 PM

In attendance:

Cathleen Carmignani, Chair	Maureen Chickering
Jaime Dell'Ovo	Nicole Enberg
Caitlynn Panczyk	Kelly Szela

II. Pledge of Allegiance

III. Moment of Silence

A moment of silence was observed in memory of Julia Brooke Chapdelaine, a 2019 SHRHS graduate that tragically passed away in a motor vehicle accident November 29, 2023.

IV. SHRHS – Holiday Showcase

SHRHS Chorus Students joined the committee to perform a few of the songs from their Holiday Showcase.

V. Consent Agenda Items

a. Approval of the Warrant (Voucher #1030-1039)
b. Approval of Minutes Regular Meeting – November 15, 2023

A motion by J. Dell'Ovo, second by K. Szela to approve the consent agenda items was approved unanimously.

C. Carmignani – Yes
M. Chickering – Yes
J. Costello – Absent
J. Dell'Ovo – Yes
N. Enberg – Yes
C. Panczyk – Yes
K. Szela – Yes

VI. Communications

There were no communications to share this evening

VII. Student Representative Report – Sofia Poplawski

Boys' Basketball have had two wins so far this year.
The Fall Honor Roll has been released.
Boys' Wrestling had a meet this past weekend and at least one of our players placed and there's another meet this evening.
The Holiday Spectacular took place over the past weekend and the chorus also held a smaller show for the Elementary School students.
"Pie an Admin Day" is Friday, December 15, 2023, and all proceeds go to families in need over the holiday season.
There is a band concert next Thursday, December 21, 2023.

VIII. Superintendent's Report

This is the time of year that weather-related closures occur. There are three potential weather-related outcomes; to close school for the day, a delayed opening or an early dismissal. This is an imperfect decision but the priority is always safety.

Mr. Eugene Rich has made the difficult decision of stepping away from the Principal position at Dudley Middle School due to personal reasons. A posting for an Interim Principal has been added to SchoolSpring and a thorough search for the next DMS Principal will take place in the Spring.

Friday, December 22, 2023 is an early-release day for all students and the winter holiday vacation runs through Monday, January 1, 2024, with all students and staff returning to the District on January 2, 2024.

The Dudley-Charlton Leadership Council welcomed their new members:
Anthanasia Towardros, Alisha Plymouthe, Harrison Jordanoglou, Jayden Njorge, Charlotte White, Devin Rowdon, Hayley Phommala, Ruby Paradis, and Sinead Ennis.

The Middle Schools have named their 2023-2024 Project 351 Ambassadors:
Charlton Middle School – Brianna Shi
Dudley Middle School – Calleigh O'Grady
Project 351 is a state of Massachusetts initiative to develop student leaders from the eighth grade across all 351 cities and towns. It was started in 2011 to meet the demand for high-quality, enriching service opportunities that respect and reflect the uniqueness of young people.

The Dudley-Charlton Education Foundation (DCEF) is kicking off their annual campaign for support with two upcoming events:
January 12, 2024, is Music Bingo Night at the Charlton Beagle Club. Doors open at 6:00 pm.
April 6, 2024, is the widely successful "Heroes Among Us" event being held at 5:00 pm at the Southbridge Hotel and Conference Center.

SHRHS Band Director, Thomas Wilson, is please to announce that the SHRHS Marching band has entered a competition sponsored by Metallica for a chance to win up to $25,000 in prizes. To vote, text #HSShepherdHill to 833-609-0330.

DCRSD has received a grant for $30,000 to help with the rollout of the newly designed Individualized Education Plan (IEP) as required by the state. Also received is a $10,000 grant from the Massachusetts Executive Office of Health and Human Services to support school health services in our district.

IX. Public Comment

There were no Public Comments this evening.

X. New Business

A. Report of the Dir. of Finance and Operations - Dir. Mathieu

a. Instructional Technology Lease

Part of the budget saving initiatives for the FY24 budget was the reduction of PC replacements by replacing the direct expenditure with a lease program.

A motion by M. Chickering, second by K. Szela to approve the lease program was approved unanimously.

C. Carmignani – Yes
M. Chickering – Yes
J. Costello – Absent
J. Dell'Ovo – Yes
N. Enberg – Yes
C. Panczyk – Yes
K. Szela – Yes

b. Fiscal Year 2025 Budget Development Timeline

Mr. Mathieu shares the projected Budget Development Timeline for FY25, including topics to be discussed during particular months.

c. Life Insurance Policy Renewal

The district is facing an increase in base cost for Life Insurance. When the policy was renewed 2 years ago, the District was able to achieve roughly $10,000 in decreased cost, but in the past 12 months the policy has exhibited a 94% loss ratio, with $40,000 in claims paid out. Demographically, 40% of the participants are now retirees. Symetra, our current provider, is the only provider that provided a quote despite asking 9 other entities for one.

A motion by M. Chickering, second by J. Dell'Ovo to authorize the new policy for the next two years at a rate of $36,637 annually, up from the current $26,426, was approved unanimously.

C. Carmignani – Yes
M. Chickering – Yes
J. Costello – Absent
J. Dell'Ovo – Yes
N. Enberg – Yes
C. Panczyk – Yes
K. Szela – Yes

B. Report of the Director of Pupil Personnel Services - Least Restrictive Environment - Dir. Harriman

Director Harriman shares the updated Least Restrictive Environment (LRE) progress report and lists the root causes, goals and action plans/updates that will be taken moving forward.

C. DCRSD School Committee Subcommittee Updates

a. Budget and Finance

The FY25 Budget calendar (previously shared this evening by Mr. Mathieu) was discussed as well as fees. Mr. Jim Scanlon, Athletic Director, joined the meeting and provided a thorough breakdown of information from other schools in the same category as DCRSD to use as a guide. Fees will be discussed at the next Budget and Finance Subcommittee meeting.

b. Capital Outlay and Safety

There are no updates this evening from the Capital Outlay and Safety Subcommittee.

c. Policy Review

1. JICH – Alcohol, Tobacco and Drug Use by Students Prohibited – (Amend) – Distribution
   Updates to JICH are modeled after the updated MASC policy from 2022. It is suggested that the policy be updated to include verbal screenings. Verbal screenings for students are completed in the seventh and ninth grades. The screening consists of a few questions to help determine if a particular student might be at risk for substance abuse.

2. JIC – Student Discipline - (Amend) – Distribution
   It's suggested that more clarification be added around suspensions, "caregiver" be removed, and Principal be capitalized throughout.

3. BE – School Committee Meetings – (Amend) – Distribution
   The subcommittee suggests removing meeting on the fourth Wednesday of each month, as well as specifying the school libraries as the meeting location.

4. BHE – Use of Electronic Messaging by School Committee Members – (Amend) – Distribution
   Suggestions include adding in text messaging and social media postings as forms of electronic communication and providing email addresses to members to ensure all messages are archived and retrievable.

D. Update Southern Worcester County Educational Collaborative – Steven Lamarche
Superintendent Lamarche shares news from the Southern Worcester County Educational Collaborative (SWCEC) meeting held on Friday, November 17, 2023, including the meeting's agenda, the 2022-2023 Annual Report from the Massachusetts Organization of Educational Collaboratives (MOEC), and the FY23 Cumulative Surplus Worksheet.

XI. Executive Session: To discuss strategy with respect to collective bargaining **[Director of Finance and Operations and Interim DMS Principal]** or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, only to reconvene into regular session, to take votes if necessary, and adjourn.

A motion by M. Chickering, second by K. Szela to enter into Executive Session at 8:27 PM was passed unanimously by roll-call vote.

C. Carmignani – Yes
M. Chickering – Yes
J. Costello – Absent
J. Dell'Ovo – Yes
N. Enberg – Yes
C. Panczyk – Yes
K. Szela – Yes

The School Committee returned from Executive session at 9:03 PM

XII. Adjourn

A motion by K. Szela, second by J. Dell'Ovo to adjourn the regular school committee meeting at 9:04 PM was passed unanimously.

C. Carmignani – Yes
M. Chickering – Yes
J. Costello – Absent
J. Dell'Ovo – Yes
N. Enberg – Yes
C. Panczyk – Yes
K. Szela – Yes

The items listed, which may be discussed at the meeting, are those reasonably anticipated by the chair. 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. The School Committee may vote on all items listed on this agenda.

"…to advance the knowledge and well-being of our children and our community."

2023-2024 School Committee Goals

Fiscal Responsibility

- *The Dudley-Charlton School Committee will revise its Capital Plan to reflect the needs for Shepherd Hill Regional High School.*
- *The Dudley-Charlton School Committee will continue its commitment to seeking cost-saving opportunities to ensure a sustainable budget for FY25.*
- *The Dudley-Charlton School Committee will seek input on budget priorities from staff, students, and community members and will educate the constituents on all aspects of the budget development process.*
- *The Dudley-Charlton School Committee will commission an operational audit during the 2023-2024 school year.*

Enhance Educational Excellence

- *The Dudley-Charlton School Committee will seek to maintain the integrity of a comprehensive educational experience for all students.*
- *The Dudley-Charlton School Committee will ensure that students have access to modern equipment and technologies.*

Enhance Community Outreach and Stakeholder Engagement

- *The Dudley-Charlton School Committee will increase outreach to our communities by strengthening our working relationships with local boards and expanding our presence at school and community events.*
- *We will continue to provide opportunities for all stakeholders to be cognizant of the resources available to our students and families within the district, as well as any major initiatives within the District.*

Next Meeting Dates

School Committee Meeting: Wednesday, January 10, 2024, 7:00 PM Shepherd Hill RHS
Budget and Finance Subcommittee: Wednesday, January 24, 2024, 1:00 PM – Video Conference
Policy Review Subcommittee: Friday, January 5, 2024, 8:00 AM – District Office
Curriculum Subcommittee for Teaching and Learning: TBD – Video Conference
Capital Outlay/Safety Subcommittee: Wednesday, January 24, 2024, 3:00 PM – Video Conference

Future Agenda Items: Update DCRSD User Fees (January), Fiscal Year 2025 Budget Workshop (January), FY24 Budget Update (January)

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VII. Student Representative Report – Sofia Poplawski
VIII. Superintendent's Report
IX. Public Comment
X. New Business
  A. Report of the Dir. of Finance and Operations - Dir. Mathieu
    a. Instructional Technology Lease
    b. Fiscal Year 2025 Budget Development Timeline
    c. Life Insurance Policy Renewal
  B. Report of the Director of Pupil Personnel Services - Least Restrictive Environment - Dir. Harriman
  C. DCRSD School Committee Subcommittee Updates
    a. Budget and Finance
    b. Capital Outlay and Safety
    c. Policy Review
      1. JICH – Alcohol, Tobacco and Drug Use by Students Prohibited – (Amend) - Distribution
      2. JIC – Student Discipline - (Amend) – Distribution
      3. BE – School Committee Meetings – (Amend) - Distribution
      4. BHE – Use of Electronic Messaging by School Committee Members – (Amend) - Distribution
    d. Capital and Safety
  D. Update Southern Worcester County Educational Collaborative – Steven Lamarche

XI. Executive Session: To discuss strategy with respect to collective bargaining **[Director of Finance and Operations and Interim DMS Principal]** or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, only to reconvene into regular session, to take votes if necessary, and adjourn.

XII. Adjourn

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Future Agenda Items: Update DCRSD User Fees (January), Fiscal Year 2025 Budget Workshop (January), FY24 Budget Update (January)



Julia Brooke Chapdelaine

DUDLEY- Julia Brooke Chapdelaine, age 22 a senior at University of New England in Biddeford Maine died tragically Wednesday November 29, 2023 in a automobile Accident in South Portland Maine.

Julia was born March 21, 2001 in Port Charlotte, FL. and lived most of her life in Dudley.

She is survived by her parents Gerald and Kara (Nelson) Chapdelaine Jr.; one sister: Camden Chapdelaine of Dudley, MA; ; Maternal Grandparents, Nancy and Cliff Hobbins of Portsmouth, RI; Great grandmother Carol Brooks of Fryeburg, ME; Pre-deceased by Grandfather Corey Nelson of Upton, MA; Uncle Adam, Aunt Jillian, cousins James, Riley, and Chase Hobbins of Scituate, RI; Aunt Mary Rose Hobbins of E Providence, RI.
Paternal Grandparents, Gerald and Rita Chapdelaine Sr of Englewood, FL.
Aunt Renee Recchilongo, cousins Gabriel, his daughter Magnolia, and Nathaniel Bellmore of Englewood, FL
Many extended family members and an overwhelming number of friends near and far.

Julia was a Senior studying Public Health and will receive her degree posthumously from the University of New England in the Spring.

She was a graduate of Shepherd Hill Regional High School class of 2019; a proud member of Fantasy and Illusion show choirs and Field Hockey team at the Hill.

Julia lit up every room she entered with her beautiful smile. She lived life to the fullest with the kindest soul. Her family and friends were her entire world. She will always be loved and never forgotten.

A celebration of life will be held at 11 AM on December 16 at Bartel Funeral Home & Chapel, 33 Schofield Ave., Dudley, MA. calling hours 9 to 11 AM in Lieu of flowers donations to: nomoredysphoria.org, a cause close to her heart. www.bartelfuneralhome.com

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DUDLEY-CHARLTON REGIONAL SCHOOL DISTRICT

School Committee
Superintendent's Report
12.13.2023

This is the time of the year that weather-related closures occur. To begin, this is an imperfect decision that impacts families differently. The priority is safety, the safety of transporting students to and from school as well as the safety of staff traveling to and from work. I respectfully ask that families and staff prepare for any one of three difficult weather-related calls that can occur through the winter months.

The more obvious decision is to close school for the day, but there is a considerable amount of time that goes into that decision. The decision can occur the night before or the morning of a weather-related event. At best, I would always like to make the call the night before, but there may be a need to require more time to make the final decision. If an early AM decision is made, messaging begins just after 5:00 AM. We use our DCRSD notification system, to include telephone calls, text messaging and emails. We are also listed on the local news channels.

A delayed opening can occur if more time is needed to prepare for safe travels to school for students and staff. This is typically a 2-hour delay to allow for optimal time in preparing the schools for opening or supporting our towns DPW operations on our local roads. Again, 2-hours is typical, but always imperfect. If a delayed opening is called, their will be no AM prekindergarten classes.

An early dismissal can occur dependent on the timing of a weather-related event. We do our best to use our established early-release day dismissal schedule, but slight adjustments can be made. An hour's time is minimally required between secondary and elementary dismissal. If an early dismissal is called, there will be no PM prekindergarten.

We appreciate your preparations for weather-related days in the next couple of months.

Tonight, I report to you and the community that Dudley Middle School Principal, Eugene Rich has made a very difficult decision to resign as principal for personal reasons. Principal Rich was a great, respected addition to our team but we completely understand and support his decision at this time. Principal Rich's last day with us will be January 19, 2024.

As a result, we posted for an Interim Principal for the remainder of this school year in preparation for a thorough search for the next Dudley Middle School Principal this spring. The hiring of the Interim Principal is a truncated process and our efforts are focused on the least amount of disruption to the operation and student/family experience of the Dudley Middle School.

Attached you will find the SHRHS Alumni Newsletter, The Old Ram. Vol 2, Issue 4

As a reminder, Friday, December 22, 2023, is an early-release day for all students. Our winter holiday vacation runs through Monday, January 1, 2024. We welcome everyone back, Tuesday January 2, 2024.

This week, the Dudley-Charlton Leadership Council (DCLC) welcomed their new members. We welcome the following SHRHS students to this great group of student leaders and difference makers.

Anthanasia Towardros	Gr12	Jayden Njorge	Gr10	Hayley Phommala	Gr10
Alisha Plymouthe	Gr11	Charlotte White	Gr10	Ruby Paradis	Gr9
Harrison Jordanoglou	Gr11	Devin Rowdon	Gr10	Sinead Ennis	Gr9

Our middle school named their 2023-2024 Project 351 Ambassadors. We are very proud to share that DMS Middle School student Calleigh O'Grady and Charlton Middle School student Brianna Shi are our 2023-2024 Project 351 Ambassadors.

Project 351 is a state of Massachusetts initiative to develop student leaders from the eighth grade across all 351 cities and towns. Project 351 started in 2011 to meet the demand for high quality, enriching service opportunities that respect and reflect the uniqueness of young people. The mission of Project 351 is to unite the entire state as one team, one community in service greater to cause than self. Over 4,800 ambassadors have participated in this engaging youth leadership initiative.

We are very excited for Calleigh and Brianna to experience this opportunity but also for their representation of the Dudley-Charlton RSD.

The Dudley-Charlton Education Foundation is kicking off their annual campaign for support. In addition, mark your calendars as the widely successful "Heroes Among Us" event is Saturday, April 6, 2024. DCEF looks to celebrate individuals associated with the Dudley-Charlton RSD. The event begins at 5:00 PM and is at the Southbridge Hotel and Conference Center. Tickets will be on sale soon.

Another fun DCEF event is Friday January 12, 2024. DCEF will host a Music Bingo Night at the Charlton Beagle Club. Doors open at 6:00 PM and their will be a food truck. Please go to their website for tickets.

SHRHS Band Director, Mr. Thomas Wilson is pleased to announce that the Shepherd Hill Marching Band has entered a competition sponsored by Metallica for a chance to win up to $25,000 in prizes! We need YOUR help!

Voting is simple: text #HSShepherdHill to 833-609-0330. That's really it! You can see the competition and all submissions by clicking here , just scroll through the alpha list to Shepherd Hill. Our fall show from this season is listed there and we need your vote. Please share this message across social media and get your friends and family to vote for us.

Thank you for your support of our music programs! Go Hill!

Attached you will find a flyer for your review.

Lastly, the Dudley-Charlton RSD received great grant news over the past few weeks. Director Heather Harriman received a grant for almost $30,000 to help with the rollout of the newly designed Individualized Education Plan (IEP) as required by the state. In addition, Nurse Coordinator Stephanie Moisan received notification that the Massachusetts Executive Office of Health and Human Services increased their grant with an additional $10,000 to support school health services in our District.

As a reminder, these are the School Committee fiscal year 2025 budget priorities.

1. ***Maintain existing staff size and programs without reductions***
    - Maintain foreign language staffing 5-12
    - Restore 0.5 FTE librarian at each middle school
    - Maintain average class size of 22 for Grades K-8
    - Maintain co-curricula programs
    - Retain kindergarten aides
    - Add accounting/data specialist
    - Explore full day pre-k programs
    - Add new technologies to support learning
    - Complete an *"Operational Audit"* of administrative/management services

2. ***Continue to look for innovative ideas for cost savings without impact to programs***
    - Explore in-district specialized transportation rather than contracted service model
    - Explore outcomes from the capital plan architectural review of all school facilities
    - Explore solar power options for all DCRSD schools

3. ***Work with the communities of Dudley and Charlton to find recurring revenues to support annual sustainable budget increases for the District while providing support for prudent fiscal planning***
    - Reduce annual usage of Excess and Deficiency support to $500,000 per year, and increase contingency line item so that budget matches usage.
    - Reduce reliance on School Choice by 20% ($180,000)

Respectfully Submitted By:

Steven M. Lamarche
Superintendent

THE OLD RAM

SHRHS Alumni Newsletter: Vol 2, Issue 4 - Winter 2023

Welcome back to The Hill!

Whether you are a 2023 grad or one of the first graduates to grace the halls of Shepherd Hill, you will always be a **Ram**.

Have an event coming up that alumni might be interested in? *Let us know!*
Doing something cool (getting married, having a baby, starting a new job, etc.)? *Let us know!*

The goal of the SHRHS Alumni Committee is **to keep our Rams connected.**

Keep an eye out for upcoming alumni events and merchandise!

Happy 50th Anniversary, Shepherd Hill!

Keep an eye on future emails and newsletters as things are happening at The Hill to celebrate the 50 year anniversary. Have any great stories to share from your days here at SHRHS? How about pictures of you and your classmates?

Send them along to shrhsalumni@dcrsd.org and you could see them in the next edition of *The Old Ram*!


Attention
ALUMNI
WE NEED YOUR HELP!
SEND US YOUR ARTIFACTS TO DISPLAY FOR THE 50TH ANNIVERSARY!
• Copies of Pictures
• Copies of Articles
• Photos of Awards
Let's show the next 50 years the pride, unity, and excellence that's "business as usual" at The Hill!
SEND YOUR ARTIFACTS TO SHRHSALUMNI@DCRSD.ORG





Class of 1974 is Still Looking for Classmates

From Class of 1974 representative, Mike Spahl:

"Attention 1974 graduates and their relatives!! A group of us have formed a committee to celebrate our 50th anniversary and we are looking for classmates that we can't seem to contact. Please email shrhs1974@aol.com so that we can keep in touch and be better able to plan the year ahead. We look forward to hearing from you so that we can update our records and keep you in the loop for our 1974 Alumni events!"

They are especially interested in getting in touch with their Charlton classmates - please reach out!



Congratulations Wiktor Tomkiewicz ('10) and Lauryn Samia ('13) on your recent engagement!

On a recent trip to Disney World, Class of 2010's Wiktor Tomkiewicz
and Class of 2013's Lauryn Samia got engaged! Best wishes to the happy couple!

SHRHS Alumni mourn the loss of Shawn Marengo, Class of 2010

SHRHS Alumni program is sad to relay the passing of Class of 2010's Shawn Marengo back in September. Shawn was a show choir member and played for the school's lacrosse team. We send our thoughts and condolences to the Marengo family during this difficult time.



Obituaries in Worcester, MA | Worcester Telegram & Gazette

Shawn David Marengo, 31, passed away on Friday September 29, 2023 in a tragic car accident. Shawn was born on March 3, 1992 to Scott and Kristin...

telegram.com

Class of 2010's Stephanie LaForce Shows off Her Creative Talents with New Etsy Business, Enchanted Entanglements

Earlier this year, Stephanie LaForce ('10) opened her Etsy store, Enchanted Entanglements, to sell her handmade macrame goods. Her chic creations range anywhere from hand-knotted rugs to beaded/woven handbags, perfect for any outfit. Check out her shop or click the images below to see what she has for sale!



Skull Rug



Heart Full of Love Beaded Crossbody



Cranberry Crossbody

Class of 2013 celebrates 10 year reunion at Point Breeze!

On November 22nd, graduates of the Class of 2013 celebrated their 10 year reunion at Point Breeze in Webster, MA. Class officers Kostantinos Karamanakis, Emily Stiles, Johanna (L'Hereux)

Champagne, and Lily (Curtis) Proffer helped to plan a rockin' night! Shout out to the cornhole champions Emily Bagley and Nick Kondek!







Congratulations, Loren Stanard ('14), on your win on Food Network's Halloween Cookie Challenge!



This October, Class of 2014 alum Loren Stanard competed and won the grand prize on her episode of Food Network's Halloween Cookie Challenge. Loren, a tattoo and pastry artist, definitely stood out with her creepy cookie designs. For more information, check out the article from Masslive.com!

Congratulations, Loren!! Hope to see you in future Food Network competitions!

Chris Nellis ('17) turns thrifting/resale hobby into thriving business!



Class of 2017's Chris Nellis has been thrifting and reselling vintage hats and apparel since his freshman year at SHRHS. His passion began after stumbling across some videos on YouTube and he decided to give it a try. After running his business on the side, he made the leap in 2020 to go full-time and he's on track this year to have his best year ever. You can find Chris' wares on Instagram at @vintagebynelly or on eBay at DudleyBoyzVtg. If you're looking for some good quality vintage gear, he's your guy!

Hannah Marshall ('19) Continues to Wow Audiences in NYC!

Hannah Marshall, Class of 2019, performed at On The Spot, an improv club in New York City on August 21st, 2023. She performed two selections: "I'm Not Afraid of Anything" from *Songs for a New World* and "The Beauty Is" from *The Light in the Piazza*. We see big things coming for this talented young lady!



Super Awesome Flashbacks to SHRHS Past: Do you know us?













Upcoming EVENTS

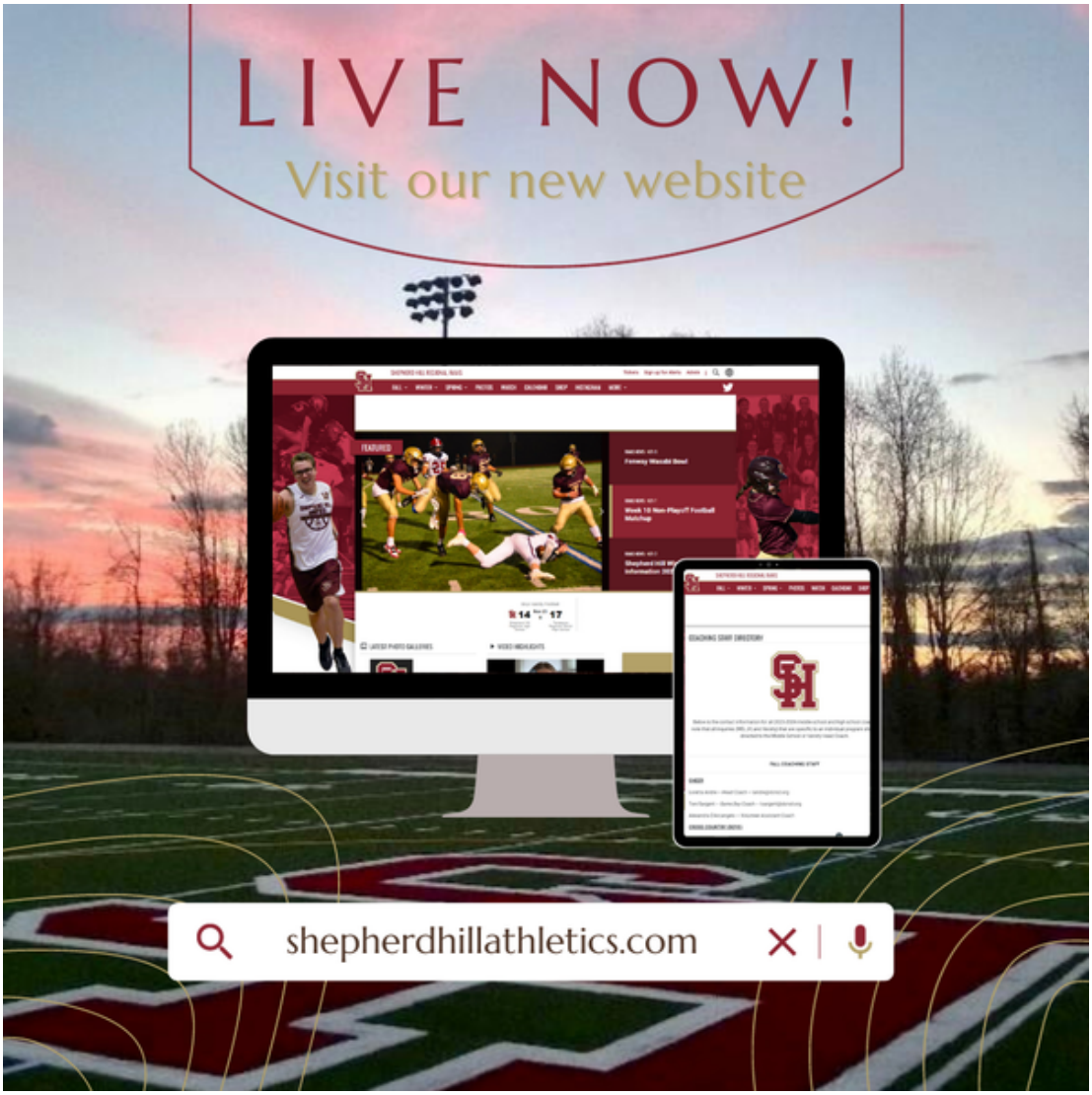
SEE WHAT'S HAPPENING AT THE HILL

Winter Events

- **Friday, December 8th and Saturday, December 9th** - SHRHS Music Program's "Holiday Spectacular." Click here for details and tickets!
- **Thursday, December 14th** - SHRHS Chorus and Band Holiday Concert
- **Friday, January 5th and Saturday, January 6th at 7 PM**: SHRHS Drama Club presents, "Tim for Mayor" by Harry Kennan, Class of '24. Tickets can be purchased here.



SHRHS Athletics Schedule



Are you ready for an adventure in 2025? Mrs. Pierangeli has three exciting trips planned for 2025.



- **Flavors and Traditions of Ireland**: 11-days June 28-July 6, 2025. Possible two-day extension in Galway until July 8, 2025
- **Kenya Wildlife Safari**: 13 days – (August 5, 2025 – August 17, 2025. Possible 5-day extension to Tanzania until August 22, 2025
- **Sicily**: 13-days October 16 - October 28, 2025

If you would like to receive detailed information on any or all of these trips, please email Mrs. Pierangeli at marypierangeli@gmail.com. Early enrollment by December 22, 2023 will provide the best price possible and there will be a longer period of time to pay for the trip with smaller payments. Enrollment is possible with a $99 deposit and enrollment in the automatic payment plan. No additional payment will be due for 60 days. Perhaps, it would make a nice Christmas present for someone - - - or yourself! They say an experience is better than a thing! Perhaps, it's time to test that theory.

CLASS Reunion

Are you having a reunion this year?

If your class will be celebrating a reunion soon, please feel free to contact us at shrhsalumni@dcrsd.org to have your reunion notice put into the newsletter



SHRHS BOOSTER CLUB CORNER

Latest Newsletter for the SHRHS Booster Club

DO YOU SHOP AMAZON?

If so, please shop **smile.amazon.com** and register the Shepherd Hill Booster Club as your charity of choice. The Shepherd Hill Booster Club will receive 0.5% of the price of your eligible AmazonSmile purchases! Your support is greatly appreciated!

amazon

https://smile.amazon.com/ch/04-3564673

Click here to get SHRHS Alumni Merchandise!

Join the SHRHS Booster Club!

Contact Us!

Email: shrhsalumni@dcrsd.org
Website: dcrsd.org
Location: 68 Dudley Oxford Road, Dudley, MA, USA
Phone: 508-943-6700
Facebook: https://www.facebook.com/profile.php?id=100087409900737

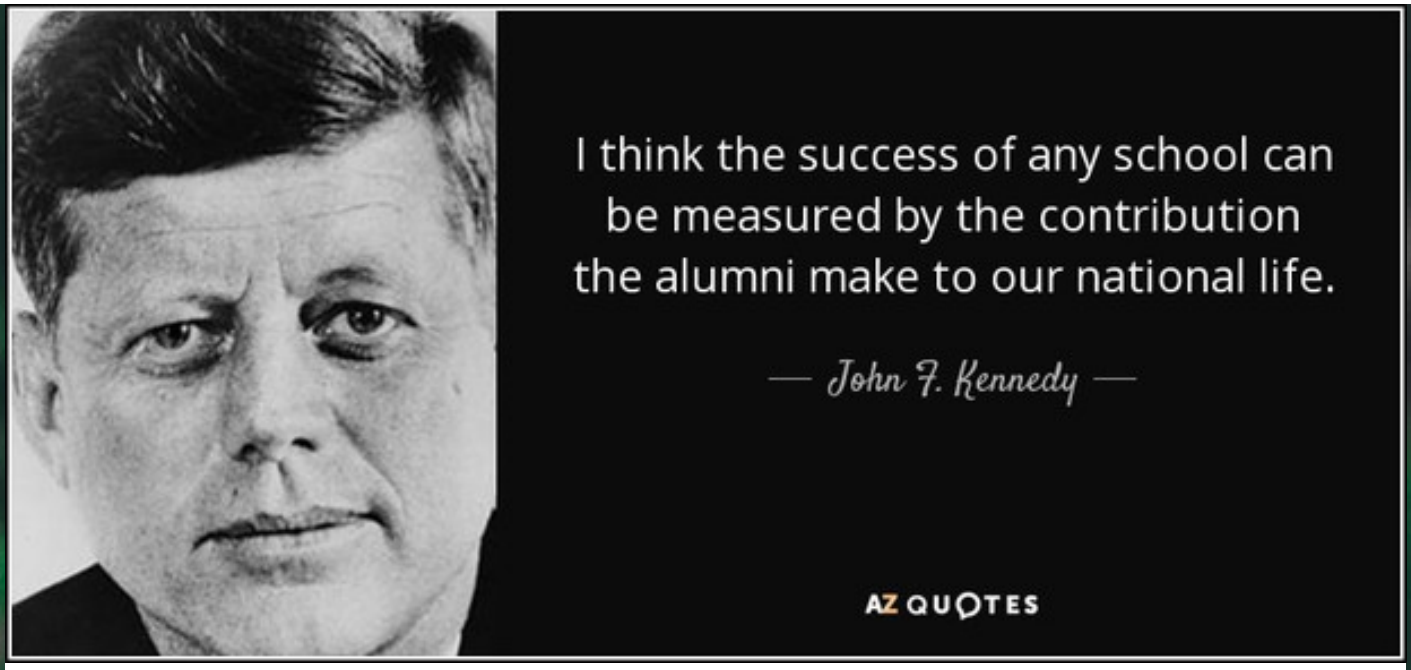
Join the SHRHS Alumni Program



SHRHS Alumni Group Registration Form

Hello SHRHS Alumni! Please complete the form below to join our SHRHS Alumni group. We plan to organize Alumni events, put out an Alumni newsletter, and keep you updated on current happenings at SHRHS.

PLEASE use a PERSONAL email - do not use a work or school email. We've had a lot of issues with emails bouncing back.



Other SHRHS Alumni Organizations

Dudley Charlton Gridiron Club

Website: http://www.dcgridiron.org/
Email: presidentdcgridiron@gmail.com
Facebook: https://www.facebook.com/DCGridiron



SHRHS Show Choir Alumni

Facebook:
https://www.facebook.com/groups/302954476384441/about



SHRHS Marching Band Alumni

Facebook: https://www.facebook.com/groups/310558872682060



Anne Marie LaFond

Anne is using Smore to create beautiful newsletters



FOR WHOM THE BAND TOLLS!

ANNOUNCING THE INAUGURAL METALLICA MARCHING BAND COMPETITION

WITH OVER $180,000 IN PRIZES



VOTE

Shepherd Hill Marching Band!

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metallicamarchingband.com/submissions/high-school

DUDLEY-CHARLTON REGIONAL SCHOOL DISTRICT

TO: School Committee Members
FROM: Richard J. Mathieu, Director of Finance and Operations
CC: Steven Lamarche, Superintendent
DATE: December 7, 2023
SUBJECT: Finance Director Update – December 13, 2023

IT Lease

A part of the budget saving initiates for the FY24 budget was the reduction of replacement of PCs throughout the District, replacing this direct expenditure with a lease program similar to the one used by the District in FY2017. Quotes have been solicited for this process and are due on Wednesday, December 13, 2023 and brought to School Committee for approval. This is critical as the PCs being replaced are ones that cannot be upgraded to Windows 11. Support for Windows 10 expires in October 2025 and in order for our 3-man IT staff to implement the 350 PCs into production, as much lead time as possible is needed.

FY25 Budget Calendar

Attached is the FY25 budget calendar discussed with the Budget and Finance Subcommittee. The update on the FY24 budget will be presented at the first meeting in January.

Life Insurance Policy Renewal

Working with Smith Brothers for our Life Insurance Renewal, the District is facing an increase in base cost. When renewed 2 years ago we were able to achieve a roughly $10,000 decrease in cost, based on experience. Unfortunately, our recent experience in this area is not as good, and will result in a roughly $10,000 increase in cost. In the past 12 months this policy has exhibited a 94% loss ratio, with $40,000 in claims paid out. Our demographics in this area show that over 40% over the participants are now retirees. Smith Brothers solicited quotes from 9 companies, and only one – our current provider Symetra – provided a quote. The other 8 companies declined to quote. I recommend School Committee vote to authorize our new policy for the next two years at a rate of $36,637 annually, up from the current $26,426.

DUDLEY-CHARLTON REGIONAL SCHOOL DISTRICT

Dudley-Charlton Regional School Committee
School Year 2023-2024 Budget Calendar and Meeting Schedule

Fiscal Year 2025 (2024-25)

Budget Subcommittee meetings are held in the District Office Conference Room, 68 Dudley-Oxford Road, Dudley, or online via the Zoom platform on the dates listed below at 1:00PM except where noted

Budget and Finance Subcommittee Meeting Schedule*

October 25, 2023	February 14, 2024
November 15, 2023	February 28, 2024
December 13 2023	March 27, 2024
January 10, 2024	April 24, 2024
January 24, 2024	May 8, 2024

**** Additional meetings may be scheduled as needed January – May***

All listed dates, times and items are subject to change

Fiscal Year 2025 Budget Development Timeline

November 2023

- *Superintendent, Finance Director, Director of Pupil Personnel Services to meet with Principals and the Director of Technology to discuss the FY25 Budget Priorities and Concessions*
- *School Committee Agenda Item "FY25 Budget Goals and Priorities" for deliberative purposes*

December 2023

- *Building Principals finalize FY25 expense requests*
- *Superintendent, Finance Director, Director of Pupil Personnel Services to meet with Principals and the Director of Technology to finalize FY25 Budget Needs, Priorities and Concessions,*

January 2024

- *Governor's budget released; DESE issues minimum spending requirements*
- *Meeting with local town officials to discuss FY25 budget expectations*
- *Superintendent presents budget recommendation to the Budget and Finance Subcommittee*

February 2024 **Vote on budget to meet 75-day requirement from Regional Agreement – Anytime in February**

- *Superintendent presents budget recommendation to the School Committee*
- *School Committee votes to approve an initial budget to meet 75-day requirement in Regional Agreement*

March 2024 **45-day public hearing requirement per MGL – Anytime in March**

- *Public hearing on proposed budget per MGL*

April 2024

- *State House of Representatives budget released*
- *Continued discussions with local officials*

May 2024

- *Annual town meeting votes the District assessment request*
- *State Senate budget released*
- *Dudley Annual Town Meeting (5/20/2024)*
- *Charlton Annual Town Meeting (5/20/2024)*

June – July 2024

- *State passes final budget which provides local funding*

LRE (Least Restrictive Environment) Update

DUDLEY CHARLTON REGIONAL SCHOOL DISTRICT

December 2023

LRE Update

Root Cause 1: The curriculum materials and approach to tier 1, 2, and 3 instruction are inconsistent across the district, including academic and social/emotional learning.

Goal: By the end of May 2024, tier 1, 2, and 3 supports will clearly be identified for ELA and math across the district and this will be communicated to staff.

Action Plan/Update: The district was lacking tier 1 interventions in math at the middle school level. We also had gaps in tier 2 & 3 interventions for math. We now have appropriate tier 1 interventions in math for grades 6-8 with Waggle. We currently do not have adequate resources at the elementary level for tier 1 math. We have Bridges intervention for tier 2 at the elementary level for math, but we are lacking tier 3 intervention materials. For ELA, we have tier 1 intervention at the elementary level but not at the middle school level. We have evidence based tier 2 programs for ELA at the middle school and elementary levels.

LRE Update

Root Cause 2: Much of the instruction across the district is provided as whole group without differentiation.

Goal: By the end of May 2024, at least 80% of teachers across the district will provide differentiated instruction to students and will use a variety of teaching methodologies to meet the needs of all students, as evidenced by administrator observations.

Action Plan/Update: A full day PD was provided to special education teachers and related service providers on 10/6/2023 with an outside presenter on LRE. Special education coordinators provided a full day PD to paraprofessionals, which included LRE. All general education teachers will participate in a ½ day PD on LRE on January 12, 2024 with the same presenter that provided the LRE training to special education staff on 10/6/2023. Principals, special education coordinators, and the director of pupil personnel services are working together to reinforce LRE with staff through building-based staff meetings.

LRE Update

Root Cause 3: At the early childhood and elementary level, students have been placed in partial inclusion or substantially separate settings immediately following an initial evaluation in an effort to front load services and then slowly move students toward inclusion. At the high school level, students are placed in small group classes if they are not able to access the curriculum at the same level as general education students. The majority (well over 90%) of related services (speech, OT, PT) are in a pullout setting. These practices are not consistent with LRE.

Goal: By the end of January 2024, IEP Teams will be recommending services in the least restrictive environment (LRE).

Action Plan/Update: The Special Education Process and Procedures Manual was updated over the summer and presented to all special education staff on 8/28/2023 via an in-person meeting. The document was shared district wide with all staff, including general education teachers. The document contains additional guidance to IEP teams when considering removing students from the general education setting for special education services. Preschool evaluations were previously conducted as a play-based assessment. Assessments are now being conducted using the Brigance Inventory of Early Development, Second Edition, Standardized. In addition, preschool staff have observed an integrated preschool program in a nearby district. Preschool teams are using data-based decision-making and are considering LRE at initial eligibility meetings. Some students have also been moved out of the preschool ILC into our integrated program with success.

LRE Update

Root Cause 4: EL students are sometimes misidentified as special education students. For example, all 3 EL students at the preschool level are on IEPs.

Goal: By June 2024, general and special education staff will use best practices to ensure that EL students are not improperly identified as having a disability.

Action Plan/Update: Trainings will be held for staff by the EL teachers/coordinator before the end of the school year.

LRE Update

Root Cause 5: EL IST (instructional support team) form/process is not used consistently across the district prior to a special education referral. (7/7)

Goal: By June 2024, instructional support teams will consistently utilize the EL instructional support team forms and processes.

Action Plan/Update: IST coordinators will be trained by EL teachers/coordinator on the use of the IST forms and processes for EL to ensure consistent implementation across the district.

LRE Update

Root Cause 6: Staff struggle to identify students with achievement gaps due to socioeconomic status, trauma, or EL status and a learning disability.

Goal: By the end of June 2024, teachers and staff in the district will utilize trauma sensitive practices in their classrooms and IEP teams will consistently use the exclusionary factors worksheet when considering identifying students as having a specific learning disability.

Action Plan/Update: Training will be provided by principals/special education coordinators/director of pupil personnel services on working with students with trauma, varying levels of socioeconomic status, as well as required forms for determining a student has a specific learning disability, including exclusionary factors.

LRE Data Update (District Wide)

All Students	Full Inclusion	Partial Inclusion
State Rate	67.2%	13.2%
District Rate 4/23	57.4%	23.9%
District Rate 8/23	56.9%	22.9%
District Rate 10/23	54.7%	22.1%
District Rate 11/23	**57.3%**	21.8%

LRE Data Update (PK-1)

	Full Inclusion 8/23	Full Inclusion 11/23	Partial Inclusion 8/23	Partial Inclusion 11/23
State Rate	67.2%	67.2%	13.2%	13.2%
District Rate	56.9%	57.3%	22.9%	21.8%
PK	28.3%	33.3%	13.3%	11.6%
K	82.4%	84.7%	0%	**2%**
1	48%	51.4%	37.9%	37.1%

LRE Data Update (2-4)

	Full Inclusion 8/23	Full Inclusion 11/23	Partial Inclusion 8/23	Partial Inclusion 11/23
State Rate	67.2%	67.2%	13.2%	13.2%
District Rate	56.9%	57.3%	22.9%	21.8%
2	55.6%	**53.6%**	30%	**32.1%**
3	55.7%	**52.5%**	37.7%	37.7%
4	48%	49%	44.8%	43.6%

LRE Data Update (5-8)

	Full Inclusion 8/23	Full Inclusion 11/23	Partial Inclusion 8/23	Partial Inclusion 11/23
State Rate	67.2%	67.2%	13.2%	13.2%
District Rate	56.9%	57.3%	22.9%	21.8%
5	62.3%	65.6%	24.6%	20.3%
6	72.2%	71.4%	13%	**14.3%**
7	71.6%	70.1%	14.9%	**16.4%**
8	68.1%	68.8%	19.1%	16.7%

LRE Update (9-12)

	Full Inclusion 8/23	Full Inclusion 11/23	Partial Inclusion 8/23	Partial Inclusion 11/23
State Rate	67.2%	67.2%	13.2%	13.2%
District Rate	56.9%	57.3%	22.9%	21.8%
9	51.2%	**45.2%**	27.9%	28.6%
10	56.1%	61.2%	29%	23.8%
11	42.9%	43.3%	21.4%	16.7%
12	54%	**51.7%**	15%	**17.2%**

JICH

Adoption Date: 5/17/1974, Revised: 3/25/1987; 3/9/1988, 9/23/1992, 7/14/1993, 4/10/2002
J - Students

JICH
Alcohol, Tobacco, and Drug Use by Students Prohibited

The Dudley-Charlton Regional School Committee prohibits the use of, serving of, consumption of any alcoholic beverages, any tobacco product or nicotine delivery system including a vapor/E-cigarette device; marijuana; steroids; or the unauthorized consumption of any controlled substance at a school function, within our school buildings, on school grounds, on school buses or school provided transportation.

A student shall not, regardless of quantity, use, consume, possess, purchase, sell, or give away any beverage containing alcohol; any tobacco product or nicotine delivery system including a vapor/E-cigarette device; marijuana; steroids; or any controlled substance within our school buildings, on school grounds, on school buses or school provided transportation

Additionally, any student who is under the influence of drugs or alcohol prior to attendance at, or participation in, school-sponsored activity will be barred from that activity and subject to disciplinary action as outlined in the student handbook

It shall be the policy of the Dudley-Charlton Regional School District to permit the use of a breathalyzer to detect alcohol use at any school related function deemed appropriate by the building principal.

An administrative conference with the student and his or her parent(s) or caregiver(s) must take place before the student is readmitted. Conditions must be established and made clear to the student before readmission. Readmission will include evidence that steps have been or are being taken to seek solutions to the problems which were the basis of the suspension.

Verbal Screening

- The school district shall utilize, in accordance with law, a verbal screening tool approved by the Department of Elementary and Secondary Education to screen students for substance abuse disorders. The tool shall be administered by trained staff on an annual basis at grades 7 and 9.

- Parents/guardians shall be notified prior to the opening of school each year. Parents/guardians shall have the right to opt out of the screening by written notice prior to or during the screening.

- All statements made by a student during a screening are confidential and shall not be disclosed except in the event of immediate medical emergency or in accordance with law. De-identified results shall be reported to the Department of Public Health within 90 days of the completion of the screening process.

This policy shall be posted on the district's website and notice shall be provided to all students and parents/caregivers of this policy in accordance with state law. Additionally, the district shall file a copy of this policy with the Department of Elementary and Secondary Education (DESE) in accordance with law in a manner requested by DESE.

LEGAL REFS.: MGL 71:96; 71:2A; 71:97; 272:40A~~: MGL 71:37H~~

CROSS REFS.: IHAMA, Teaching About Drugs, Alcohol and Tobacco; ADCA, Drug Free Workplace Policy; ADC, Tobacco Products on School Premises Prohibited

Adopted May 17, 1974

Amended March 25, 1987

Amended March 9, 1988

Amended September 23, 1992

Amended July 14, 1993

Amended April 10, 2002

Amended:

~~First Reading: January 8, 2020~~

~~Second Reading~~

~~And Adoption:~~ January 22, 2020

DUDLEY-CHARLTON REGIONAL SCHOOL DISTRICT

POLICY
Student Discipline **JIC**

The School Committee believes that all students deserve every opportunity to achieve academic success in a safe, secure learning environment. Good citizenship in schools is based on respect and consideration for the rights of others. Students will be expected to conduct themselves in a way that the rights and privileges of others are not violated. They will be required to respect established authority, to conform to school rules and to those provisions of law that apply to their conduct.

Each ~~principal~~Principal shall identify prohibited actions in the student handbook or other publication to be made available to students and parents/guardians and ~~caregivers~~. ~~Principal~~Principals and staff shall not use academic punishment of any form as a consequence to inappropriate behaviors or actions by students.

The ~~principal~~Principal or a building administrator, may, as a disciplinary measure, remove a student from privileges, such as extracurricular activities and attendance at school-sponsored events, based on the student's misconduct. Such a removal is not subject to the remainder of this policy, law, or regulation.

Each ~~principal~~Principal and building administrators have access, reviews annually and adheres to 603 CMR 53.00 regulations promulgated by DESE.

Suspension

In every case of student misconduct for which suspension may be imposed, the ~~principal~~Principal or a building administrator, shall consider ways to re-engage the student in learning.~~;~~ Unless specific reasons are documented as to why such alternative remedies are unsuitable or counter-productive, and/or in cases where the student's continued presence in school would pose a specific, documentable concern about the infliction of serious bodily injury or other serious harm upon another person while in school, Principal shall not suspend or exclude a student until alternatives have been employed and their use and results documented. Alternatives may include but shall not be limited to the use of evidence-based strategies and programs such as mediation, conflict resolution, restorative justice, and collaborative problem-solving.~~and avoid using long-term suspension from school as a consequence until alternatives have been tried. Alternatives may include the use of evidence-based strategies and programs such as mediation, conflict resolution, restorative justice, and positive behavioral interventions and supports~~.

The superintendent and/or Principal shall also implement district/school-wide models to re-engage students in the learning process which shall include but not be limited to positive behavioral interventions and support models, and trauma sensitive learning models.

Notice of Suspension:

Except for emergency removal or an in-school suspension of less than 10 days, the ~~principal~~Principal or a building administrator must provide the student and the parent/guardian ~~or caregiver~~ oral and written notice, and provide the student an opportunity for a hearing with two dates and times offered and the parent/guardian ~~or caregiver or caregiver~~ an opportunity to participate in such hearing before imposing suspension as a consequence for misconduct. The ~~principal~~Principal or a building administrator shall provide both oral and written notice to the student and parent/guardian ~~or caregiver or caregiver~~ in English and in the primary language of the home if other than English. The notice shall include the rights enumerated in law and regulation. To conduct a hearing without a parent/guardian ~~or caregiver~~ present, the ~~principal~~Principal or building administrator must be able to document reasonable efforts to include the parent/guardian ~~or caregiver~~.

The Principal or a designee shall notify the superintendent in writing, including by electronic means, of any out-of-school suspension imposed on a student enrolled in kindergarten through grade 3 prior to such suspension taking effect. That notification shall describe the student's alleged misconduct and the reasons for suspending the student out-of-school. For the purposes of this section, the term "out-of-school suspension" shall mean a disciplinary action imposed by school officials to remove a student from participation in school activities for 1 day or more.

For any suspension or exclusion under this section, the Principal or designee of a school in which the student is enrolled, shall provide to the student and parent/guardian, notice of the charges and the reason for the suspension or exclusion in English and in the primary language spoken in the home of the student. The student shall receive the written notification and shall have the opportunity to meet with the Principal, or a designee, to discuss the charges and reasons for the suspension or exclusion prior to the suspension or exclusion taking effect. The Principal, or a designee, shall ensure that the parent or guardian of the student is included in the meeting, provided that such meeting may take place without the parent or guardian only if the Principal, or a designee, can document reasonable efforts to include the parent or guardian in that meeting.

Emergency Removal

The ~~principal~~Principal may remove a student from school temporarily when a student is charged with a disciplinary offense and the continued presence of the student poses a danger to persons or property, or materially and substantially disrupts the order of the school, and, in the ~~principal~~Principal's judgment, there is no alternative available to alleviate the danger or disruption. The ~~principal~~Principal shall immediately notify the Superintendent in writing of the removal including a description of the danger presented by the student.

The temporary removal shall not exceed two (2) school days following the day of the emergency removal, during which time the ~~principal~~Principal shall:

- 1. Make immediate and reasonable efforts to orally notify the student and the student's parent/~~guardian or caregiver of~~guardian of the emergency removal, the reason for the

need for emergency removal, and the other matters required in the notice as referenced in the applicable regulation;

- 2. Provide written notice to the student and parent/~~guardian or caregiver as~~guardian as required above~~;~~. The notice shall include the rights enumerated in law and regulation;

- 3. Provide the student an opportunity for a hearing with the ~~principal~~Principal that complies with applicable regulations, and the parent/~~guardian or caregiver an~~guardian an opportunity to attend the hearing, before the expiration of the two (2) school days, unless an extension of time for hearing is otherwise agreed to by the ~~principal~~Principal, student, and parent/guardian. ~~or caregiver~~

- 4. Render a decision orally on the same day as the hearing, and in writing no later than the following school day, which meets the requirements of applicable law and regulation.

The ~~principal~~Principal shall also ensure adequate provisions have been made for the student's safety and transportation prior to removal.

In School Suspension - not more than 10 days consecutively or cumulatively

The ~~principal~~Principal or a building administrator may use in-school suspension as an alternative to short-term suspension for disciplinary offenses provided that the Principal or a building administrator follows the process set forth in State regulation and the student has had the opportunity to make academic progress.

~~The principal~~Principal ~~or a building administrator may impose an in-school suspension for a disciplinary offense under this provision, provided that the principal~~Principal ~~follows the process set forth in regulation and the student has the opportunity to make academic progress as required by law and regulation.~~

~~Principal~~Principal's Hearing - Short Term Suspension of up to 10 days

The hearing with the ~~principal~~Principal shall be to;

- Hear and consider information regarding the alleged incident for which the student may be suspended
- Provide the student an opportunity to dispute the charges and explain the circumstances surrounding the alleged incident
- Determine if the student committed the disciplinary offense, and if so, the consequences for the infraction.

At a minimum, the ~~principal~~Principal shall discuss the disciplinary offense, the basis for the charge, and any other pertinent information.

The student also shall have an opportunity to present information, including mitigating facts, that the ~~principal~~Principal should consider in determining whether other remedies and consequences may be appropriate as set forth in law and regulation.

The ~~principal~~Principal shall provide the parent/guardian ~~or caregiver~~, if present, an opportunity to discuss the student's conduct and offer information, including mitigating circumstances, that the ~~principal~~Principal should consider in determining consequences for the student.

The ~~principal~~Principal shall, based on the available information, including mitigating circumstances, determine whether the student committed the disciplinary offense, and, if so, what remedy or consequence will be imposed.

The ~~principal~~Principal shall notify the student and parent/guardian ~~or caregiver~~ of the determination and the reasons for it, and, if the student is suspended, the type and duration of suspension and the opportunity to make up assignments and such other school work as needed to make academic progress during the period of removal, as required by law and regulation. The determination shall be in writing and may be in the form of an update to the original written notice.

If the student is in a public preschool program or in grades K through 3, the ~~principal~~Principal shall send a copy of the written determination to the Superintendent and explain the reasons for imposing an out-of-school suspension, before the short-term suspension takes effect.

~~Principal~~Principal's Hearing - Long Term Suspension of more than 10 days but less than 90 days (consecutive or cumulative)

The hearing with the ~~principal~~Principal shall be to:

- Hear and consider information regarding the alleged incident for which the student may be suspended,
- Provide the student an opportunity to dispute the charges and explain the circumstances surrounding the alleged incident
- Determine if the student committed the disciplinary offense, and if so, the consequences for the infraction.

At a minimum, in addition to the rights afforded a student in a short-term suspension hearing, the student shall have the following rights:

- In advance of the hearing, the opportunity to review the student's record and the documents upon which the ~~principal~~Principal may rely in making a determination to suspend the student or not
- The right to be represented by counsel or a lay person of the student's choice, at the student's/parent's/guardian's expense
- The right to produce witnesses on his or her behalf and to present the student's explanation of the alleged incident, but the student may not be compelled to do so
- The right to cross-examine witnesses presented by the school district
- The right to request that the hearing be recorded by the ~~principal~~Principal, and to receive a copy of the audio recording upon request. If the student or parent/guardian ~~or caregiver~~ requests an audio recording, the ~~principal~~Principal shall inform all participants before the

hearing that an audio record will be made and a copy will be provided to the student and parent/guardian ~~or caregiver~~ upon request.

The ~~principal~~Principal shall provide the parent/guardian ~~or caregiver~~, if present, an opportunity to discuss the student's conduct and offer information, including mitigating circumstances, that the ~~principal~~Principal should consider in determining consequences for the student.

The ~~principal~~Principal shall, based on the evidence, determine whether the student committed the disciplinary offense, and, if so, after considering mitigating circumstances and alternatives to suspension as required by law and regulation, what remedy or consequence will be imposed, in place of or in addition to a long-term suspension. The ~~principal~~Principal shall send the written determination to the student and parent/guardian ~~or caregiver~~ by hand-delivery, certified mail, first-class mail, email to an address provided by the parent/guardian ~~or caregiver~~ for school communications, or any other method of delivery agreed to by the ~~principal~~Principal and the parent/guardian ~~or caregiver~~.

If the ~~principal~~Principal decides to suspend the student, the written determination shall:

- Identify the disciplinary offense, the date on which the hearing took place, and the participants at the hearing
- Set out the key facts and conclusions reached by the ~~principal~~Principal
- Identify the length and effective date of the suspension, as well as a date of return to school
- Include notice of the student's opportunity to receive education services to make academic progress during the period of removal from school as required by law and regulation
- Inform the student of the right to appeal the ~~principal~~Principal's decision to the Superintendent or designee, but only if the ~~principal~~Principal has imposed a long-term suspension.

Notice of the right of appeal shall be in English and the primary language of the home if other than English, or other means of communication where appropriate, and shall include the following information:

- The process for appealing the decision, including that the student or parent/guardian ~~or caregiver~~ must file a written notice of appeal with the Superintendent within five (5) calendar days of the effective date of the long-term suspension
- The provision that within the five (5) calendar days the student or parent/guardian ~~or caregiver~~ may request and receive from the Superintendent an extension of time for filing the written notice for up to seven (7) additional calendar days
- That the long-term suspension will remain in effect unless and until the Superintendent decides to reverse the ~~principal~~Principal's determination on appeal.

If the student is in a public preschool program or in grades K through 3, the ~~principal~~Principal shall send a copy of the written determination to the Superintendent and explain the reasons for imposing an out-of-school suspension before the suspension takes effect.

Superintendent's Hearing

A student who is placed on long-term suspension following a hearing with the ~~principal~~Principal shall have the right to appeal the ~~principal~~Principal's decision to the Superintendent.

The student or parent/guardian ~~or caregiver~~ shall file a notice of appeal with the Superintendent within the time period noted above (see ~~principal~~Principal's hearing – Long Term Suspension of more than 10 days). If the appeal is not timely filed, the Superintendent may deny the appeal, or may allow the appeal in his or her discretion, for good cause.

The Superintendent shall hold the hearing within three (3) school days of the student's request, unless the student or parent/guardian ~~or caregiver~~ requests an extension of up to seven (7) additional calendar days, in which case the Superintendent shall grant the extension.

The Superintendent shall make a good faith effort to include the parent/guardian ~~or caregiver~~ in the hearing. The Superintendent shall be presumed to have made a good faith effort if he or she has made efforts to find a day and time for the hearing that would allow the parent/guardian ~~or caregiver~~ and Superintendent to participate. The Superintendent shall send written notice to the parent/guardian ~~or caregiver~~ of the date, time, and location of the hearing.

The Superintendent shall conduct a hearing to determine whether the student committed the disciplinary offense of which the student is accused, and, if so, what the consequence shall be. The Superintendent shall arrange for an audio recording of the hearing, a copy of which shall be provided to the student or parent/guardian ~~or caregiver~~ upon request. The Superintendent shall inform all participants before the hearing that an audio record will be made of the hearing and a copy will be provided to the student and parent/guardian ~~or caregiver~~ upon request. The student shall have all the rights afforded the student at the ~~principal~~Principal's hearing for long-term suspension.

The Superintendent shall issue a written decision within five (5) calendar days of the hearing which meets the requirements of law and regulation. If the Superintendent determines that the student committed the disciplinary offense, the Superintendent may impose the same or a lesser consequence than the ~~principal~~Principal, but shall not impose a suspension greater than that imposed by the ~~principal~~Principal's decision. The decision of the Superintendent shall be the final decision of the school district with regard to the suspension.

Expulsion

Expulsion is defined as the removal of a student from school for more than ninety (90) school days, indefinitely, or permanently as allowed by law for:

- Possession of a dangerous weapon
- Possession of a controlled substance
- Assault on a member of the educational staff or,

- A felony charge or felony delinquency complaint or conviction, or adjudication or admission of guilt with respect to such felony, if the ~~principal~~Principal determines that the student's continued presence in school would have a substantial detrimental effect on the general welfare of the school

Any student expelled from school for such an offense shall be afforded an opportunity to receive educational services and make academic progress.

Academic Progress

Any student who is suspended or expelled shall have the opportunity to earn credits, make up assignments, tests, papers, and other school work as needed to make academic progress during the period of his or her removal from the classroom or school. The ~~principal~~Principal shall inform the student and parent/guardian ~~or caregiver~~ of this opportunity in writing, in English and in the primary language of the home, when such suspension or expulsion is imposed.

Any student who is expelled or suspended from school for more than ten (10) consecutive days, whether in school or out of school, shall have an opportunity to receive education services and make academic progress toward meeting state and local requirements, through the school-wide education service plan.

The ~~principal~~Principal shall develop a school-wide education service plan describing the education services that the school district will make available to students who are expelled or suspended from school for more than ten (10) consecutive days. The plan shall include the process for notifying such students and their parents/guardians of the services and arranging such services. Education services shall be based on, and be provided in a manner consistent with, the academic standards and curriculum frameworks established for all students under the law.

The ~~principal~~Principal shall notify the parent/guardian ~~or caregiver~~ and student of the opportunity to receive education services at the time the student is expelled or placed on long-term suspension. Notice shall be provided in English and in the primary language spoken in the student's home if other than English, or other means of communication where appropriate. The notice shall include a list of the specific education services that are available to the student and contact information for a school district staff member who can provide more detailed information.

For each student expelled or suspended from school for more than ten (10) consecutive days, whether in-school or out-of-school, the school district shall document the student's enrollment in education services. For data reporting purposes, the school shall track and report attendance, academic progress, and such other data as directed by the Department of Elementary and Secondary Education.

Reporting

The school district shall collect and annually report data to the DESE regarding in-school suspensions, short- and long-term suspensions, expulsions, emergency removals, access to education services, and such other information as may be required by the DESE.

The ~~principal~~Principal of each school shall periodically review discipline data by selected student populations, including but not limited to race and ethnicity, gender, socioeconomic

status, English language learner status, and students with a disability status in accordance with law and regulation.

LEGAL REF: M.G.L. 71:37H; 71:37H ½; 71:37H ¾; 76:17; 76:21 603 CMR 53.00; 53.10§3-5;53.13§1

Chapter 222 An Act Relative to Student Access to Educational Services and Exclusion from School

REFS.: Supporting Students with Disabilities and Avoiding the Discriminatory Use of Student Discipline under Section 504 of the Rehabilitation Act of 1973

https://www2.ed.gov/about/offices/list/ocr/docs/504-discipline-guidance.pdf

Questions and Answers Addressing the Needs of Children with Disabilities and the Individuals with Disabilities Education Act's (IDEA's) Discipline Provisions.
- https://sites.ed.gov/idea/files/qa-addressing-the-needs-of-children-with-disabilities-and-idea-discipline-provisions.pdf

Adopted December 12, 2012
Amended October 27, 2021

DUDLEY-CHARLTON REGIONAL SCHOOL DISTRICT

POLICY
School Committee Meetings **BE**

Regular Meetings

Regularly scheduled meetings of the school committee will be held on the second Wednesday ~~and fourth Wednesday~~ of each month with the exception of July, August, November and December when the school committee will meet once each month. The chair may cancel a meeting as necessary pursuant to the provisions of the Open Meeting Law.

Regularly scheduled School Committee meetings will sequentially alternate from ~~the library of the~~ Shepherd Hill Regional High School in Dudley, and ~~the library of~~ the Charlton Middle School in Charlton, unless otherwise posted through the chair under the Open Meeting Law and under the advice of the administration. The school committee may also schedule some of the meetings at other school buildings within the district. The meetings will begin at 7 PM, unless otherwise voted.

Amended February 27, 1991
Amended April 24, 2002
Amended July 19, 2012
Amended April 14, 2021

Special Meetings

Special meetings of the school committee may be called by the chair or at a regular meeting by vote of the school committee pursuant to the provisions of the Open Meeting Law.

Emergency Meetings

An emergency meeting may be called by the chair when immediate, non-delayed action is ~~be~~ imperative.

Proposed for Amendment:

Adopted January 13, 1972
Amended April 24, 2002
Amended February 13, 2013
Amended April 14, 2021

DUDLEY-CHARLTON REGIONAL SCHOOL DISTRICT

POLICY
Use of Electronic Messaging
by School Committee Members **BHE**

As elected public officials, Ss~~s~~chool Cc~~c~~ommittee members shall exercise caution when communicating between and among themselves via electronic messaging services including but not limited to electronic mail (email), text messages, social media postings, i~~I~~nternet web forums, and i~~I~~nternet chat rooms.

Under the Open Meeting Law, deliberation by a quorum of members constitutes a meeting. Deliberation is defined as movement toward a decision including but not limited to the sharing of an opinion regarding business over which the Cc~~c~~ommittee has supervision, control or jurisdiction. A quorum may be arrived at sequentially using electronic messaging without knowledge and intent by the author.

School Cc~~c~~ommittee members should use electronic messaging between and among members only for housekeeping purposes such as requesting or communicating agenda items, meeting times, or meeting dates. Electronic messaging should not be used to discuss committee matters that require public discussion under the Open Meeting Law.

Under the Public Records Law Electronic messages between public officials may be considered public records. Therefore, in order to ensure compliance, the Ss~~s~~chool Cc~~c~~ommittee chairperson, in consultation with the Superintendent of Schools, shall annually designate a member of the central office staff who shall be copied on all electronic correspondence between and among members of the Ss~~s~~chool Cc~~c~~ommittee, or the district shall provide district e-mail addresses, which are archived. School Committee members who do not have a computer or access to these messages shall be provided copies on a timely basis. ~~These copies shall be printed and retained in the central office in the same fashion as any other school committee records.~~

LEGAL REFS.: MGL Ch. 4:7, ~~39:23A~~30A:18, 23B, 66:10

Adopted January 31, 2005

FY23 Cumulative Surplus Worksheet

To activate the worksheet double click inside the table below, or right-click, then choose "Open Worksheet Object." Enter the values and corresponding page numbers from the FY23 financial statements (FS) into the worksheet. Formulas have been embedded within certain fields, to assist with the calculation of the FY23 cumulative surplus and its corresponding percentage of the collaborative's reported FY23 general fund expenditures. When completed, and prior to uploading it to the Department's Security Portal, the worksheet should reflect both the collaborative board's determination of surplus (amount), and the assignment of any cumulative surplus, in excess of the 25 percent limitation. The FY23 Annual Independent Audit Report submission and all requested documents must be submitted to the Department **no later than January 1, 2024.**

SOUTHERN WORCESTER EDUCATIONAL COLLABORATIVE

Surplus Calculation

Fiscal Year 2023	**Enter values below**			**Page in FY23 FS**
(A) **Surplus as of June 30, 2022**		$ 1,771,173	(A)	12
(Breakdown of use of 2022 surplus)				
B(1) used to support the FY23 budget	$ -			
B(2) issued as credits to member districts	$ -			
B(3) issued as a check(s) to member district(s)	$ -			
B(4) deposited to a restricted account(s)	$ -			
(B) **Board voted uses of surplus funds during FY23**	*(total from B1:B4)*	$ -	(B)	p.
(C) **Unexpended FY23 General Funds**		$ 456,208	(C)	p.
(D) Cumulative Surplus as of June 30, 2023	(A) - (B) + (C) = (D)	$ 2,227,381	(D)	p.
(E) **FY23 Total General Fund Expenditures**		$ 7,737,632	(E)	p.
(F) Cumulative Surplus Percentage	(D) ÷ (E)	**28.79%**	(F)	p.

CUMULATIVE SURPLUS REDUCTION

Allowable uses of surplus - in excess of the 25% limit

(G) Cumulative surplus as of June 30, 2023		$ 1,877,381
	25% limit (allowed)	$ 1,934,408
(H) Cumulative Surplus **REDUCTIONS**		
(H)1 Credited to member districts for tuition, services, etc.	$ -	
(H)2 Depositd to an established trust and/or reserve fund	$ 350,000	
(H)3 Returned (check) to school districts/towns	$ -	
	Total Reductions	$ 350,000
	FY23 Cumulative Surplus Percentage after Reductions	**24.26%**

FY 23 Cumulative Surplus Credits to be used in FY 24

		Jul '22 - Jun 23	Tuition revenue Percentage	Credit in FY 24 3rd quarter
1	Auburn Public Schools (C)			
	Total Auburn Public Schools (C)	238,973.34	0.05	$ 15,963.77
2	Brimfield (C)			
	Total Brimfield (C)	67,038.03	0.01	$ 4,478.24
2	Brookfield (C)			
	Total Brookfield (C)	89,002.37	0.02	$ 5,945.49
3	Dudley Charlton Regional School Dist (C)			
	Total Dudley Charlton Regional School Dist (C)	599,071.50	0.11	$ 40,018.85
4	Grafton Special Education Dept. (C)			
	Total Grafton Special Education Dept. (C)	112,146.36	0.02	$ 7,491.54
	Holland/Brenda Looney (C)			
	Total Holland/Brenda Looney (C)	1,820.72	0.00	$ 121.63
5	Leicester Public Schools (C)			
	Total Leicester Public Schools (C)	609,511.38	0.12	$ 40,716.25
6	Millbury School District (C)			
	Total Millbury School District (C)	203,207.40	0.04	$ 13,574.55
7	North Brookfield Public Schools (C)			
	Total North Brookfield Public Schools (C)	49,966.20	0.01	$ 3,337.82
8	Northbridge Special Education (C)			
	Total Northbridge Special Education (C)	256,652.36	0.05	$ 17,144.75
9	Oxford Public Schools (C)			
	Total Oxford Public Schools (C)	177,935.37	0.03	$ 11,886.34
10	Quaboag Reg. School District (C)			
	Total Quaboag Reg. School District (C)	163,778.10	0.03	$ 10,940.62
11	Southbridge Public Schools (C)			
	Total Southbridge Public Schools (C)	592,695.93	0.11	$ 39,592.95
12	Spencer Special Education Dept. (C)			
	Total Spencer Special Education Dept. (C)	715,535.03	0.14	$ 47,798.79
2	Sturbridge (C)			
	Total Sturbridge (C)	207,690.78	0.04	$ 13,874.05
13	Sutton Special Education Dept. (C)			
	Total Sutton Special Education Dept. (C)	313,225.14	0.06	$ 20,923.90
2	Tantasqua Regional School Dist (C)			
	Total Tantasqua Regional School Dist (C)	102,430.71	0.02	$ 6,842.52
14	Uxbridge Special Education Office (C)			
	Total Uxbridge Special Education Office (C)	105,484.20	0.02	$ 7,046.50
2	Wales/Brenda Looney (C)			
	Total Wales/Brenda Looney (C)	39,981.60	0.01	$ 2,670.83
15	Webster Special Education Dept. (C)			
	Total Webster Special Education Dept. (C)	593,259.86	0.11	$ 39,630.63
TOTAL		**5,239,406.38**	1.00	$ 350,000.00

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

BOARD AGENDA

November 17, 2023

IN-PERSON MEETING

4 Maple Road
Oxford, MA
Friday, November 17, 2023
8:30 a.m.

A. Board Update
B. FY 2022 Financial Audit Presentation (A)
C. Approval of Regular Session Minutes from October 20, 2023 (A)
D. Executive Director's Update
    a. Personnel Report
    b. Enrollment / Staffing
    c. Program Updates
E. Finance Operations Report
    a. FY24 Balance Sheet and Operating Statement (informational)
F. Adjournment

(A) – action item

The listing of matters are those reasonably anticipated but 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.*

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH INDEPENDENT AUDITORS' REPORT THEREON)

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE

BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023

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 . 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 $4,361,168 (net position). Of this amount, $83,377 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 $6,173,170 and deferred inflows of resources related to OPEB of $442,551.

The total assets of the Collaborative are $4,066,450 of which $3,393,842 are current assets.

The total revenues of the Collaborative for fiscal year 2023 are $9,242,386, an increase of $568,285 (7%) over fiscal year 2022 .

The total expenses of the Collaborative for fiscal year 2023 are $8,948,906 an increase of $314,969 (4%) over fiscal year 2022 .

The overall financial position of the Collaborative increased by $293,480 (6%).

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.

Government-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 net position 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 to 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 16 through 36 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 $8,293,840, over budget by $286,052, due to higher than budgeted supplemental income. Actual expenditures of $7,737,632 are under budget by $355,772.

Government-Wide Financial Analysis

	2023	2022	Change	%
Cash	$ 2,592,219	$ 2,376,879	$ 215,340	9.06%
Other current assets	1,390,854	1,961,190	(570,336)	-29.08%
Capital assets	83,377	23,200	60,177	259.38%
Total assets	4,066,450	4,361,269	(294,819)	-6.76%
Current liabilities	1,578,151	2,148,225	(570,074)	-26.54%
OPEB liabilities	6,615,721	6,440,022	175,699	2.73%
Other liabilities	226,766	427,670	(200,904)	-46.98%
Total liabilities	8,420,638	9,015,917	(595,279)	-6.60%
Net investment in capital assets	83,377	23,200	60,177	259.38%
Unrestricted net position	(4,444,545)	(4,677,848)	233,303	-4.99%
Total net position	$ (4,361,168)	$ (4,654,648)	$ 293,480	-6.31%
Charges for services	$ 1,273,802	$ 1,051,768	$ 222,034	21.11%
Tuitions	6,922,946	6,478,522	444,424	6.86%
Operating grants and contributions	948,546	786,298	162,248	20.63%
Member dues	60,000	60,000	-	0.00%
Investment earnings	37,092	297,513	(260,421)	-87.53%
Total Revenue	9,242,386	8,674,101	568,285	6.55%
Administrative expenses	579,419	524,225	55,194	10.53%
Program expenses	8,369,487	8,054,518	314,969	3.91%
Operating expenses	8,948,906	8,578,743	370,163	4.31%
Changes in net position	$ 293,480	$ 95,358	$ 198,122	207.77%

Fiscal Year 2023
The Collaborative has appropriated a balanced annual budget for FY2024. 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.

INDEPENDENT AUDITORS' REPORT

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

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate discretely presented component unit and remaining fund information of the Collaborative as of June 30, 2023, and the changes in its net position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Collaborative and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Collaborative's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement

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resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Collaborative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Collaborative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 1 through 4; 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 37 through 40 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 41 and 42 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 20 2023, 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, 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.

Sudbury, Massachusetts
October 20, 2023

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash and equivalents	$ 2,592,219
Accounts receivable	598,144
Prepaid expenses	203,479
Total current assets	3,393,842
Noncurrent Assets	
Lease Asset, net of accumulated amortization	589,231
Capital assets, net of accumulated depreciation	83,377
Total noncurrent assets	672,608
Total assets	4,066,450
LIABILITIES	
Current Liabilities	
Accounts payable	7,927
Accrued payroll	413,341
Other accrued liabilities	30,499
Current Lease Liability	418,670
Unearned revenue	714,695
Total current liabilities	1,585,132
Noncurrent Liabilities	
Net OPEB Liability	6,173,170
Long-term lease liability	217,766
Accrued employee benefits	9,000
Total noncurrent liabilities	6,399,936
Total liabilities	7,985,068
Deferred Inflows of Resources Related to OPEB	442,551
Total liabilities and deferred inflows of resources related to OPEB	8,427,619
NET POSITION	
Invested in capital assets, net of related debt	83,377
Restricted	
Unrestricted (deficit)	(4,444,545)
Total net position	$ (4,361,168)

See accompanying notes to financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Primary government					
Governmental Activities					
Administration	$ 579,419	$ -	$ -	$ -	$ (579,419)
Instruction	4,370,817	594,304	-	-	(3,776,513)
Student support	113,968	-	-	-	(113,968)
Maintenance	72,616	-	-	-	(72,616)
Rent	423,684	-	-	-	(423,684)
Telephone and utilities	40,228	-	-	-	(40,228)
Employee benefits	2,455,159	-	948,546	-	(1,506,613)
Fixed assets/technology	95,416	-	-	-	(95,416)
Insurance	105,326	-	-	-	(105,326)
Wages and benefits - technicians	648,330	648,330	-	-	-
Transportation	31,169	31,169	-	-	-
Depreciation	12,775	-	-	-	(12,775)
Total governmental activities	$ 8,948,907	$ 1,273,803	$ 948,546	$ -	$ (6,726,558)
General revenues:					
Membership dues					60,000
Tuition income					6,922,946
Investment earnings					37,092
Total general revenues					7,020,038
Change in net position					293,480
Net position - beginning of year					(4,654,648)
Net position - end of year					$ (4,361,168)

See accompanying notes to financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2023

	General Fund	Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 2,592,219	$ -	$ 2,592,219
Accounts receivable	598,144	-	598,144
Prepaid expenses	340,699	-	340,699
Total assets	$ 3,531,062	$ -	$ 3,531,062
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 145,146	$ -	$ 145,146
Accrued payroll	413,341	-	413,341
Other accrued liabilities	30,499	-	30,499
Unearned revenue	714,695	-	714,695
Total liabilities	1,303,681	-	1,303,681
Fund balances:			
Nonspendable			
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	2,227,381	-	2,227,381
Total fund balances	2,227,381	-	2,227,381
Total liabilities and fund balances	$ 3,531,062	$ -	$ 3,531,062

See accompanying notes to financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
GOVERMENTAL FUNDS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balance, governmental funds	$	2,227,381
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.		83,377
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.		(6,671,926)
Net Position of Governmental Activities in the Statement of Net Position.	$	(4,361,168)

See accompanying notes to the financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Nonmajor Funds	Total Governmental Funds
REVENUES			
Tuition income	$ 6,922,946	$ -	$ 6,922,946
Membership dues	60,000	-	60,000
Program service fees	1,206,902	-	1,206,902
Governmental income	948,546	-	948,546
Summer program service fees	66,900	-	66,900
Interest and other income	37,092	-	37,092
Total revenues	9,242,386	-	9,242,386
EXPENDITURES			
Administration	579,419	-	579,419
Instruction	4,406,776	-	4,406,776
Student support	113,968	-	113,968
Maintenance	85,596	-	85,596
Rent	376,479	-	376,479
Telephone and utilities	40,228	-	40,228
Employee benefits	2,179,460	-	2,179,460
Fixed assets/technology	119,428	-	119,428
Insurance	105,326	-	105,326
Wages and benefits - technicians	648,330	-	648,330
Transportation	31,169	-	31,169
Total expenditures	8,686,178	-	8,686,178
Excess of revenues over expenditures	556,208	-	556,208
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	-
Transfers to OPEB Trust	(100,000)	-	(100,000)
Total other financing sources and uses	(100,000)	-	(100,000)
Net change in fund balances	456,208	-	456,208
Fund balances - beginning of year	1,771,173	-	1,771,173
Fund balances - end of year	$ 2,227,381	$ -	$ 2,227,381

See accompanying notes to financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
GOVERNMENTAL FUNDS
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, 2023

Excess of revenues over expenditures	$	556,208
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 $72951 less depreciation of $12775 and lease adjustment 47,205 in the current period.		12,971
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 OPEB liability not reflected on Governmental funds		(275,699)
Change in net position of governmental activities	$	293,480

See accompanying notes to the financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

ASSETS

	OTHER POSTEMPLOYMENT BENEFITS TRUST	AGENCY FUNDS-STUDENT ACTIVITIES
CURRENT:		
Investments:		
Money Market	$ 3,979	$ -
Mutual Funds- Equity	513,501	-
Mutual Funds - Fixed Income	299,577	-
Cash	-	3,080
Total Assets	817,057	3,080

LIABILITIES

CURRENT:		
Amounts Held for Students	$ -	$ 3,080
Total Liabiliities	-	3,080

NET POSITION

Net position held in trust for other purposes	817,057	-
Total net position	$ 817,057	$ -

See accompanying notes to financial statements

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
OTHER POSTEMPLOYMENT BENEFITS TRUST
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

JUNE 30, 2023

Additions:		
Contributions	$	100,000
Investment Return		98,645
Total Additions		198,645
Deductions:		
Retiree health insurance expense		-
Total Deductions		-
Change in Net Position		198,645
Net Position - Beginning of Year		618,412
Net Position - End of Year	$	817,057

See accompanying notes to financial statements

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
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.

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. The following is a description of the fiduciary funds of the Collaborative:

Other Post-Employment Benefits Trust Fund accounts for resources legally held in trust for the purpose of accumulating resources to fund future health insurance benefits for retired employees of the Collaborative. Since these funds cannot be used for providing the Collaborative services, they are excluded from the Collaborative's government-wide activities.

The Agency Fund is used to hold funds on behalf of parties other than the Collaborative. This consists primarily of funds related to student activities. Agency funds are custodial in nature and do not involve measurement of results of operations.

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 its 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:

Non-spendable – The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are 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 are 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.

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 the 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 the 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) amounts 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 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. 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, membership dues, 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. Fair Value Measurements

The Collaborative measures assets, with the exception of capital assets, and liabilities according to the hierarchy established by GAAP. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy is based upon valuation inputs, which are the assumptions that market participants would use when pricing an asset or a liability, including assumptions about risk. The following levels are considered:

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

Level 2: Pricing inputs that are directly observable for an asset or a liability (included quoted prices for similar assets or liabilities), as well as inputs that are not directly observable for an asset or a liability.

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. The Collaborative considers most assets and liabilities to be reported as Level 1 inputs.

I. Cash, Cash Equivalents, and Investments

The Collaborative considers cash and cash equivalents to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition.

Investments are defined as securities or other assets that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or be sold to generate cash. Generally, investments are reported according to the fair value hierarchy established by GAAP.

J. 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.

K. 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”.

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

M. 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.

N. 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.

O. 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.

P. 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.

Q. 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:

Leasehold Improvements	15 Years
Furniture and Equipment	5-10 Years

R. 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.

S. 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.

T. Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated based on historical trends and specific account analysis. At June 30, 2023, no allowance for doubtful accounts has been reported as management feels accounts receivable are all collectible.

U. Adoption of New Accounting Pronouncements

In June 2017, the GASB issued GASB Statement No. 87, Leases. The Statement increased the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that were previously not reported. During the current year, the Collaborative adopted GASB No. 87, Leases. The impact on the pronouncement is shown in Footnote No. 8.

V. Upcoming Accounting Pronouncements

The GASB has issued the following statements, which require adoption subsequent to June 30, 2023 and may be applicable to the Collaborative. The Collaborative has not yet adopted these statements, and the implication on the Collaborative's fiscal practices and financial reports is being evaluated.

Statement No.		Adoption Required in Fiscal Year
99	*Omnibus 2022*	2024
100	*Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*	2024
101	*Compensated Absences*	2025

2. 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 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, 2023, 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, 2023, 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.

3. PENSION PLANS

The Collaborative sponsors two retirement plans for its employees.

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%.

Hire Date	% of Compensation
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

Annual Pension Cost

The Collaborative's required and actual contributions to MSERS were $98,075. Pension expense to the Commonwealth of Massachusetts for the Collaborative amounted to $291,482. Therefore, $193,407 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 non-employer 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 a 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.

Hire Date	% of Compensation
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 $755,139 in fiscal year 2023 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 non-employer contributing entity for MTRS and MSERS. Therefore, the Collaborative is required to disclose, but not record, the portion of the non-employer contributing entitie's 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, 2023, the Collaborative recognized pension expense and revenue of $193,407 (MSERS) and $755,139 (MTRS).

For both MSERS and MTRS, the net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liabilities were determined by actuarial valuations as January 1, 2022 rolled forward to June 30, 2022.

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, 2022, the Collaborative's proportion was 0.0277% for MSERS and 0.0355% for MTRS.

Actuarial assumptions

The total pension liability in the January 1, 2022 actuarial valuations for MSERS and MTRS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

1.(a) 7.00% 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 morality rate reflects RP-2014 Blue Collar Healthy Annuitant Table projected generationally with Scale MP-2016 set forward 1 year.

MTRS:

- Pre-retirement - reflects Pub-2010 Teachers Employees mortality table projected generationally with Scale MP-2020 (gender distinct)
- Post-retirement - reflects Pub-2010 Teachers Retirees mortality table projected generationally with Scale MP-2020 (gender distinct)
- Disability - assumed to be in accordance with the Pub-2010 Teachers Retirees mortality table projected generationally with Scale MP-2020(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, 2023 are summarized in the following table:

Asset Class	**Target Allocation**	**Long-Term Expected Real Rate of Return**
Global Equity	38%	4.2%
Core Fixed Income	15	.5
Private Equity	15	7.3
Portfolio Completion Strategies	10	3.3
Real Estate	10	3.3

Value Added Fixed Income	8	3.7
Timber/Natural Resources	4	3.9
Total	100%	

Discount rate -
The discount rate used to measure the total pension liability was 7.0%. 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 7.0 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 (6.0 percent) or 1-percentage point higher (8.0 percent) than the current rate:

Collaborative's proportionate share of the net pension liability	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
MTRS	$11,607,498	$9,179,928	$7,125,435
MSERS	$5,309,879	$3,849,903	$2,614,540

Pension plan fiduciary net position - The Plan Fiduciary Net Position as a percentage of the Total Pension Liability is 57.75% for MTRS and 71.05% for MSERS.

4. CAPITAL ASSETS

Capital asset activity for the year ended was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Leasehold improvements	$182,980	-	-	$182,980
Furniture and equipment	198,291	72,952	-	271,243
Total capital assets being depreciated	381,271	72,952	-	454,223

Less accumulated depreciation for:				
Leasehold improvements	168,017	-	9,362	177,379
Furniture and equipment	190,055	-	3,413	193,468
Total accumulated depreciation	358,072	-	12,775	370,847
Total capital assets being depreciated, net	23,199	72,952	12,775	83,376
Governmental activities capital assets net of accumulated depreciation	$ 23,199	-	12,775	$ 83,376

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

5. INVESTMENTS

Since FY19, the Collaborative has contributed $725,000 to a public employee 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, 2023, the balance in this investment consisted of the following:

Description	Level 1	Total
Money Market	$ 3,979	$ 3,979
Mutual Funds - Equity	513,501	513,501
Mutual Funds - Fixed Income	299,577	299,577
Total	$817,057	$817,057

There was a $98,645 return on investment in FY23 which includes both realized and unrealized gains.

6. LONG-TERM OBLIGATIONS

Transactions for the year ended June 30, 2023 are summarized as follows:

	Balance July 1	Issues or Additions	Payments or Expenditures	Balance June 30	Due Within One Year
Governmental Type Activities					
Employee Benefits	$ 9,000	$ -	$ -	$ 9,000	$ -
Total Governmental Activities	$ 9,000	$ -	$ -	$ 9,000	$ -

7. 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.

8. LEASE COMMITMENTS

The Collaborative rents classrooms and administrative office space at several locations. Rent payments under these leases was $466,516 for the year ended June 30, 2023.

Future lease commitments are as follows:

Fiscal Year	Space	Total
2024	466,403	466,403
2025	234,098	234,098
Total	$ 700,501	$ 700,501

In accordance with FASB ASC 842, "Leases," the Organization recorded a lease liability under this operating lease in the amount of $1,025,587 as of June 30, 2022 based on the present value of the remaining lease payments for the lease term at Organization's incremental borrowing rate of 7.5%. A corresponding lease asset was recorded in the amount of $1,025,587 as of June 30, 2022 based on the present value of the remaining lease payments. Below is the amortization schedule for the lease period.

	Cash pay	Int exp	Liab reduction	Total Liability	Amort Exp/SL	Net Asset Balance	Acc dep
FY23	462,845	73,694	389,151	636,436	392,821	589,232	785,642
FY24	466,403	47,733	418,670	217,766	392,822	196,410	1,178,464
FY25	234,098	16,332	217,766	-	196,411	-	1,374,875

9. 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.

10. 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 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, 2022, plan membership consisted of the following:

Active employees	84
Inactive employees or beneficiaries currently receiving benefits	27
Total	111

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 $6,990,227 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs - The total OPEB liability in the June 30, 2023 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	5.42%, net of OPEB plan investment expense, including inflation
Single equivalent discount rate	4.53%, net of OPEB investment expense, including inflation
Healthcare cost trend rates	4.53%
Retirees' share of benefit related costs	50% of projected health care premiums

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, 2023 measurement date calculated using the discount rate of 4.53%, as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.53%) or 1-percentage-point higher (5.53%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	3.53%	4.53%	5.53%
OPEB liability as of 6/30/23	$7,547,077	$6,173,170	$5,096,815

Sensitivity of the OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability as of June 30, 2023, calculated using the trend rate of 4.53% 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 (3.53% per year) or 1-percentage-point higher (5.53% per year) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	3.53%	4.53%	5.53%
OPEB liability as of 6/30/23	$4,964,378	$6,173,170	$7,758,990

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the Collaborative recognized OPEB expense of $175,699. The Plan's deferred (inflows) of resources arise from the recognition of the effects of differences between actual and expected experience. The amount reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year ended June 30:	
2024	(200,800)
2025	(206,029)
2026	(72,556)
2027	52,194
2028	(8,293)
Thereafter	(7,067)
Total	$ (442,551)

GASB Statement #74

GASB Statement #74 is associated with reporting of the OPEB plan as of the reporting date, June 30, 2023. As of June 30, 2023, the Collaborative maintained $817,057 in the OPEB Trust Fund. For the Plan's fiscal year ending June 30, 2023, contributions and benefit payments have been reported on the pay-as-you go basis.

Net OPEB Liability

In Accordance with GASB Statement #74, the Collaborative recognizes a net OPEB liability measured as the portion of the actuarial present value of projected benefit payments that is attributable to the past periods of employee services, net of the OPEB plan's fiduciary net position. The Collaborative's net OPEB liability recognized as of the Plan reporting date of June 30, 2023 is presented in the following table:

Total OPEB Liability	$ 6,990,227
Fiduciary Net Position	(817,057)
Net OPEB Liability	$ 6,173,170

11. FUND BALANCES

Fund balance is classified as non-spendable, 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:

Fund Balances	General	Nonmajor	Total
Unassigned:	$ 2,227,381	-	$ 2,227,381
Total Fund Balances	$ 2,227,381	$ -	$ 2,227,381

12. EVALUATION OF SUBSEQUENT EVENTS

The Collaborative has evaluated subsequent events through October 20, 2023 the date the financial statements were available to be issued.

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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, 2023

	Budgeted Amounts		Actual Amounts,	Variance with Final Budget - Position
	Original	Final	Budgetary Basis	(Negative)
REVENUES				
Tuition Income	$ 6,865,208	$ 6,865,208	$ 6,922,946	$ 57,738
Membership dues	60,000	60,000	60,000	-
Program services fees	1,019,600	1,019,600	1,206,902	187,302
Summer program service fees	49,980	49,980	66,900	16,920
Interest and other income	13,000	13,000	37,092	24,092
Total revenues	8,007,788	8,007,788	8,293,840	286,052
EXPENDITURES				
Administration	786,028	786,028	579,419	206,609
Instruction	4,488,420	4,488,420	4,406,776	81,644
Student support	70,411	70,411	113,968	(43,557)
Maintenance	105,928	105,928	85,596	20,332
Rent	462,844	462,844	376,479	86,365
Telephone and utilities	46,016	46,016	40,228	5,788
Employee benefits	1,243,304	1,243,304	1,230,913	12,391
Fixed assets/technology	80,673	80,673	119,428	(38,755)
Insurance	119,714	119,714	105,326	14,388
Wages and benefits - technicians	653,041	653,041	648,330	4,711
Transportation	37,025	37,025	31,169	5,856
Total expenditures	8,093,404	8,093,404	7,737,632	355,772
Excess of revenues over expenditures	(85,616)	(85,616)	556,209	641,825
OTHER FINANCING SOURCES (USES)				
Use of unreserved surplus	-	-	-	-
Transfers in (out)	-	-	(100,000)	100,000
Total other financing sources and uses		-	(100,000)	100,000
Excess of revenues over expenditures	$ (85,616)	$ (85,616)	$ 456,209	$ 541,825

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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 2023 approved expenditure budget for the general fund was $8,093,404. 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:

	Revenue	Expenditures	Transfers/Change in Fund Balance	Excess (Deficit)
Budget basis	8,293,840	7,737,632	(100,000)	456,209
Recognized on-behalf pension payments	948,546	948,546		
GAAP Basis	9,242,386	8,686,178	(100,000)	456,209

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2023

Measurement Date June 30, 2023

Total OPEB Liability		
Service cost	$	331,505
Interest		304,522
Changes in assumptions`		(49,439)
Differences between expected and actual experience		-
Benefit payments		(123,074)
Net change in total OPEB liability	$	463,514
Total OPEB liability - beginning		6,526,713
Change in estimates		-
Total OPEB liability - ending	$	6,990,227
Covered-employee payroll	$	4,921,675
Total OPEB liability as a percentage of covered-employee payroll		142.0%

See independent auditors' report on supplementary information.

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
SCHEDULE OF THE COLLABORATIVE'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2023

	June 30, 2022		June 30, 2021		June 30, 2020		June 30, 2019		June 30, 2018		June 30, 2017	
	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS
Collaborative's proportion of the net pension liability	0.0355%	0.0277%	0.0384%	0.0306%	0.0365%	0.0290%	0.0391%	0.0278%	0.0374%	0.0269%	0.0347%	0.0342%
Collaborative's proportionate share of the net pension liability	$ 9,179,928	$ 3,849,903	$ 8,708,524	$ 3,196,210	$ 10,429,511	$ 4,974,482	$ 9,860,380	$ 4,066,976	$ 8,875,715	$ 3,560,611	$ 7,947,886	$ 4,388,699
Collaborative's covered-employee payroll	3,170,538	1,607,787	2,843,280	1,863,902	$ 2,473,116	$ 2,096,964	$ 3,341,575	$ 1,777,286	$ 3,240,393	$ 1,729,375	$ 2,762,050	$ 1,930,554
Collaborative's proportionate share of the net pension Liability as a percentage of its covered-employee payroll	289.54%	239.45%	306.28%	171.48%	421.72%	237.22%	295.08%	228.83%	273.91%	205.89%	287.75%	227.33%
Plan fiduciary net position as a percentage of the total pension liability	62.03%	77.54%	62.03%	77.54%	50.67%	62.48%	53.95%	66.28%	54.84%	67.91%	54.25%	67.21%

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, 2020, 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, 2023

	June 30, 2022		June 30, 2021		June 30, 2020		June 30, 2019		June 30, 2018		June 30, 2017	
	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS	MTRS	MSERS
Contractually required contribution		$ 98,075		$ 113,698	$ -	$ 117,430		$ 99,528	$ -	$ 96,845	$ -	$ 108,111
Contributions in relation to the contractually required contribution	$ -	$ 98,075	$ -	$ 113,698	$ -	$ 117,430	$ -	$ 99,528	$ -	$ 96,845	$ -	$ 108,111
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Collaborative's covered-employee payroll	$ 3,170,538	$ 1,607,787	$ 2,843,280	$ 1,863,902	$ 2,473,116	$ 2,096,964	$ 3,341,575	$ 1,777,286	$ 3,240,393	$ 1,729,375	$ 2,762,050	$ 1,930,554
Contributions as a percentage of covered-employee payroll	0%	6.1%	0%	6.1%	0%	5.6%	0%	5.6%	0%	5.6%	0.0%	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, 2020,2019, 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 situtation.

SOUTHERN WORCESTER COUNTY EDUCATIONAL COLLABORATIVE
Supplemental Schedule - Information Required by MGL Chapter 40 Section 4E
JUNE 30, 2023

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		225,616
Long-term lease for classroom space and office space at Rt. 131, Dudley, MA from G & B Realty		237,229
Total rent paid for real estate	$	462,845

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

Name	Position	Salary
Lundwall, Arnold	Executive Director	$ 143,910
Todd, Dennis	Director of Special Services	122,950
Cacace, Anthony	Principal	115,000
Glazier, Eric	Principal	113,300
Jarvis, Justin	Behavior Specialist	110,227
	Total	$ 605,387

4. The amounts expended on administration and overhead: $579,419.

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

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

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 (the Collaborative), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 20, 2023.

Report on 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.

410 Boston Post Road, Suite #24 • Sudbury, MA 01776 • (978) 443-9114

Report on 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 statements. 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 Collaborative'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 Collaborative's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bruce D. Norling, CPA, P.C

Sudbury, Massachusetts
October 20, 2023

Bruce D. Norling, CPA, P.C.

June 9, 2023

To the Board of Directors
Southern Worcester County Educational Collaborative
185 Southbridge Road
Dudley, MA 01571

We are engaged to audit the financial statements of Southern Worcester County Educational Collaborative (SWCEC) for the year ended June 30, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated May 10, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of SWCEC. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of SWCEC's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the Management's Discussion and Analysis, the Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund, the Schedule of Changes in the Total OPEB Liability and Related Ratios, the Schedule of the Collaborative's Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have not been engaged to report on the Information Required by MGL Chapter 40 Section 4E, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, Significant Risks and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Collectability of Accounts Receivable
2. Proper Classification of Deferred Revenue

Bruce D. Norling, CPA is the engagement owner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors and management of Southern Worcester County Educational Collaborative and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bruce D. Norling, CPA, P.C.

Massachusetts Organization of Educational Collaboratives

MOEC

www.moecnet.org



2022 - 2023 Annual Report

Embracing Excellence in Special Education

2022 - 2023 Board of Directors

Our Board of Directors is comprised of Executive Directors from our member Collaboratives. These members have been elected by their peers to help lead the organization.

As indicated in our By-Laws, Board Members are elected to two-year terms.



President	Theresa Craig, Ed.D READS Collaborative www.readscollaborative.org
Vice President	Francine H. Rosenberg, M.Ed. Northshore Education Consortium www.nsedu.org
Secretary	Roland Joyal, M.Ed., C.A.G.S. Lower Pioneer Valley Educational Collaborative www.lpvec.org
Treasurer	Chris A. Scott, PhD Valley Collaborative www.valleycollaborative.org
Past President	Elizabeth McGonagle The Education Cooperative www.tec-coop.org
AESA Liaison	Catherine Lawson, Ed.D SEEM Collaborative www.seemcollaborative.org
Executive Director	Joanne Haley Sullivan, M.Ed. Massachusetts Organization of Educational Collaboratives www.moecnet.org

Regional Liaison Representatives

Greater Boston	Donna Flaherty, Ed.D. ACCEPT Collaborative www.accept.org
North	Catherine Lawson, Ed.D. SEEM Collaborative www.seemcollaborative.org
South	Catherine S. Cooper, M.Ed., JD Southeastern Massachusetts Educational Collaborative www.smecollabortive.org
Central	Arnold Lundwall, M.S., Ed. Southern Worcester County Educational Collaborative www.swcec.org
West	Todd H. Gazda, Ed.D., JD Collaborative for Educational Services www.collaborative.org

Our Regional Liaison Representatives are Executive Directors representing each of our five regions. These members have been elected by their peers to help lead the organization.

As indicated in our By-Laws, Regional Liaison Representatives are elected to three-year terms.



Contact Us:

774-313-6650

www.moecnet.org

Member Collaboratives

West

Collaborative for Educational Services (CES)	www.collaborative.org
Lower Pioneer Valley Educational Collaborative (LPVEC)	www.lpvec.org

Central

Assabet Valley Collaborative (AVC)	www.avcollaborative.org
CAPS Educational Collaborative	www.capsed.net
Central Massachusetts Collaborative (CMC)	www.cmasscollaborative.org
Keystone Collaborative	www.keystone.org
Southern Worcester County Educational Collaborative (SWCEC)	www.swcec.org

Greater Boston

ACCEPT Collaborative	www.accept.org
CASE Collaborative	www.casecollaborative.org
LABBB Collaborative	www.labbb.com
Shore Educational Collaborative	www.shorecollaborative.org
The Education Cooperative	www.tec-coop.org

North

CREST Collaborative	www.crestcollaborative.org
Northshore Education Consortium (NRC)	www.nsedu.org
SEEM Collaborative	www.seemcollaborative.org
Valley Collaborative	www.valleycollaborative.org

South

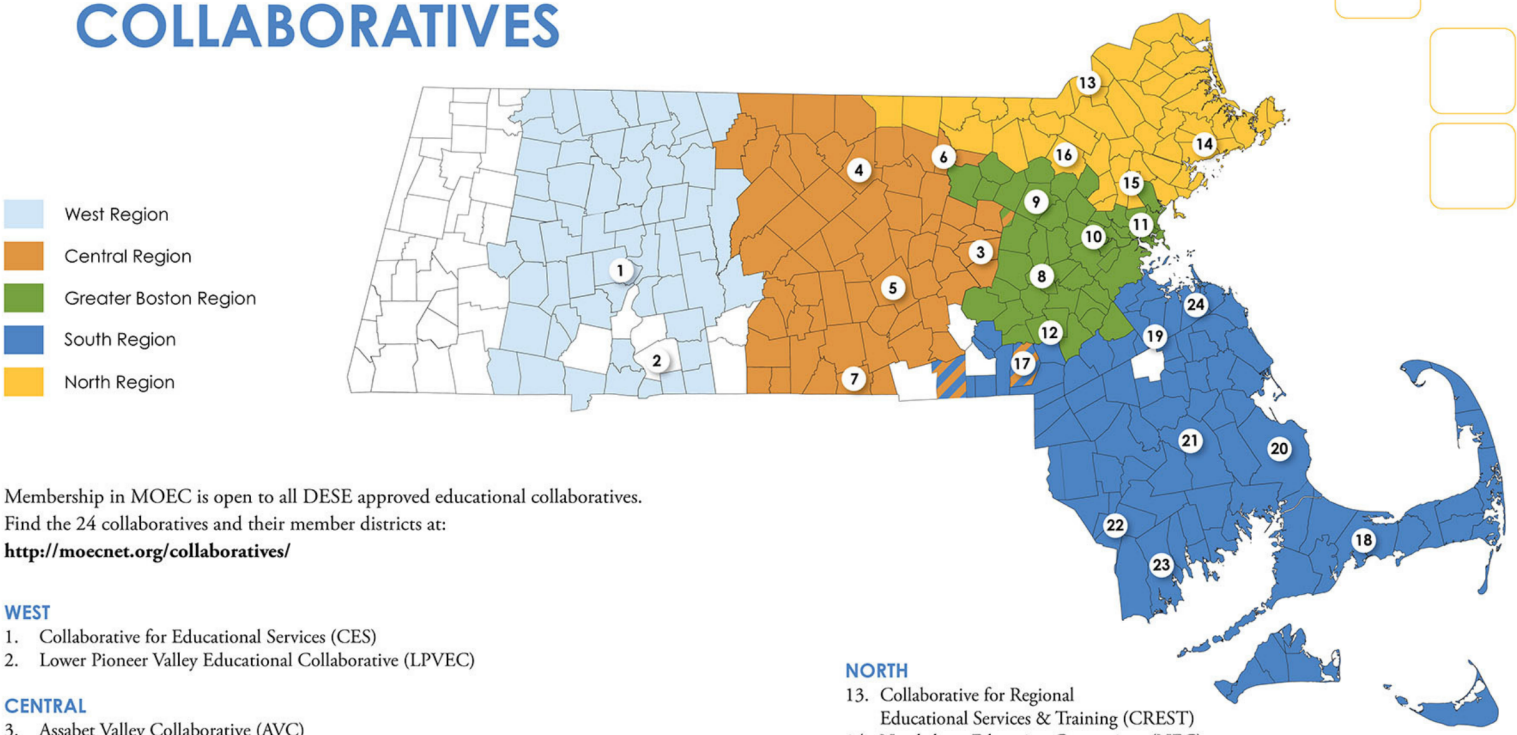
Bi-County Collaborative (BICO)	www.bicounty.org
Cape Cod Collaborative	www.capecodcollaborative.org
North River Collaborative (NRC)	www.northrivercollaborative.org
Pilgrim Area Collaborative (PAC)	www.pilgrimac.org
READS Collaborative	www.readscollab.org
South Coast Educational Collaborative (SCEC)	www.scecoll.org
Southeastern Massachusetts Educational Collaborative (SMEC)	www.smecollaborative.org
South Shore Educational Collaborative (SSEC)	www.ssec.org

The 24 Collaboratives are organized into five regions across the state. The regions work together with one another to:

1. identify regional needs and priorities for educational services;
2. develop policies to coordinate the delivery of services to school districts in a manner that responds to regional needs and priorities; and
3. work in partnership with the department of elementary and secondary education and other regional entities to coordinate the dissemination of information and support to districts.

Massachusetts

COLLABORATIVES



Membership in MOEC is open to all DESE approved educational collaboratives.
Find the 24 collaboratives and their member districts at:
http://moecnet.org/collaboratives/

WEST
1. Collaborative for Educational Services (CES)
2. Lower Pioneer Valley Educational Collaborative (LPVEC)

CENTRAL
3. Assabet Valley Collaborative (AVC)
4. CAPS Collaborative
5. Central Massachusetts Collaborative (CMC)
6. Keystone Educational Collaborative
7. Southern Worcester County Educational Collaborative (SWCEC)

GREATER BOSTON
8. ACCEPT Education Collaborative
9. CASE Collaborative
10. LABBB Collaborative
11. Shore Educational Collaborative
12. The Education Cooperative (TEC)

NORTH
13. Collaborative for Regional Educational Services & Training (CREST)
14. Northshore Education Consortium (NEC)
15. SEEM Collaborative
16. Valley Collaborative

SOUTH
17. Bi-County Collaborative (BICO)
18. Cape Cod Collaborative
19. North River Collaborative (NRC)
20. Pilgrim Area Collaborative (PAC)
21. READS Collaborative
22. South Coast Educational Collaborative (SCEC)
23. Southeastern Massachusetts Educational Collaborative (SMEC)
24. South Shore Educational Collaborative (SSEC)

A Letter from the Executive Director

Dear Colleagues,

It is my honor to submit the Massachusetts Organization of Educational Collaboratives' Annual Report on behalf of the MOEC Board of Directors, which provides an overview of the success we achieved this year.

In 2022-23 collaboratives served 35,052 students across Massachusetts in over 300 school districts through public special education programs and services, general education services, and transportation services to meet the needs of students, families, and districts, and professional development and other support to educators.

This year we recognized the anniversary of the passage of Chapter 766. Fifty years ago Massachusetts showed leadership in envisioning special education for the Commonwealth. Collaboratives are proud of our role in continuously supporting districts to meet their collective needs including those of their students with disabilities in the Least Restrictive Environment to achieve that vision for our students.

As we emerge from the COVID-19 pandemic and begin the next 50 years, Massachusetts is facing significant challenges in special education. School districts are increasingly turning to collaboratives to assist with students who have more intense needs than in the past. At the same time, collaboratives are experiencing significant staffing shortages and many collaborative school buildings are in need of funding for critical capital upgrades and improvements to provide needed space for additional students.



Despite the challenges the year presented, 2022-23 was also a period of considerable progress for MOEC and its member collaboratives. We focused on three overarching goals: to be more data informed in our work; to focus on evidence-based curriculum to address the needs of our students with severe disabilities; and to continue to expand our professional development opportunities for collaborative program leaders. As we proceeded through the year, the need for appropriate space and facilities for our programs and services to serve the increasing number and needs of students became a significant priority for the MOEC Board as well. This was a challenge before the pandemic but with the increase in the volume and intensity of student needs, our capacity to respond is limited.

Our organization continues to advance the interests of our members and our member school districts to ensure that every child in the Commonwealth receives a high-quality education. Since our beginning in the 1970s, our reputation for providing student and district support continues to flourish.

I am grateful for the support and work of our Board of Directors, the members of our various Committees or those who represent on various Commissions. MOEC's impact across the Commonwealth is realized in the important areas of advocacy, partnership and professional development thanks to the contributions of all.

This year we have said goodbye to six of our Executive Directors due to retirement or other opportunities. We wish Liz McGonagle, Theresa Craig, Roland Joyal, Jackie Clark, Clarice Doliber, and Kim Oliviera the best and thank them for their outstanding contributions to MOEC.

Respectfully Submitted,

Joanne Haley Sullivan
Executive Director
Massachusetts Organization of Educational Collaboratives

Who We Are

The Massachusetts Organization of Educational Collaboratives (MOEC) is the professional organization representing the Commonwealth's 24 educational collaboratives. MOEC serves as the voice of its members and works to develop a full appreciation for and understanding of educational collaboratives at the state, regional, and local levels. As an influential facilitator and highly visible proponent of regional thinking in service delivery, MOEC is the Commonwealth's primary advocate for collaboratives and the critical role they play in the Massachusetts educational system.

MOEC provides a forum to enhance the ability of collaboratives to promote leadership and direction to their organizations through professional development, information exchange, and advocacy for collaborative programming so that Massachusetts collaboratives may better serve their constituents.

Educational Collaboratives in Massachusetts

In 1974, Massachusetts enacted legislation that encouraged school districts to come together to address demands for special education services through collaboratives. Further legislation in 2012 clearly delineated the authority under which educational collaboratives operate. The resulting partnerships have grown to encompass many diverse educational services and programs. Massachusetts collaboratives bring school districts together to cooperatively undertake ways in which school districts may be strengthened and expand their capacity.

Collaboratives benefit school districts, students, families, educators and taxpayers by maximizing efficiency through shared costs and expertise. They play a leadership role in developing a broad range of innovative programming to meet emerging needs by providing training, enabling the sharing of exemplary educational practices, and serving and educating many of our most vulnerable students across the Commonwealth.

Today, educational collaboratives offer a wide range of programs and services:

- Career and technical education
- Cooperative Purchasing
- Early childhood services
- Family supports/Wrap around services
- Health/Mental Health and safety initiatives
- Professional Development
- Recovery High Schools
- School Based Medicaid reimbursement services
- Services for individuals with disabilities post 22 years old
- Special education programs and services
- Student data privacy initiatives
- Therapeutic services
- Transportation services for both regular and special education students
- Virtual learning and the Commonwealth Virtual School

Three overarching goals for 2022-2023:



Conduct a Programs and Services Survey and analyze the data for the membership and other stakeholders

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Form a Curriculum Task Force for Programs Serving Students with Severe Special Needs

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Expand Professional Development Offerings



Goal 1: Collaborative Data

From Provincetown to Western Massachusetts, MOEC members provide a wide array of services serving schools, educators, communities, and learners of all ages, from professional development and expert consultation to specialized student programs, wrap-around services, and more. This year we conducted a comprehensive survey to collect information about the array of services that collaboratives provide their districts.

The Commonwealth's 24 Collaboratives employ 5396 educators and staff to serve 35,052 students in a variety of ways:

- serve over **5,253** students in special education programs
- provide special education services to over **4,089** students
- provide general education services to over **5,042** students
- provide special education transportation to over **1,979** students
- provide general education transportation to over **18,689** students

Collaborative educational programs serve students with the following needs:

- Autism Spectrum
- Deaf & Hard of Hearing
- Multiple Disabilities/Complex Health
- Post-High School Transition
- Emotional and Behavioral Health Needs
- Vision
- Adolescents with Substance Use Disorders



Collaboratives provide the following special education services

- Applied Behavior Analysis
- Assistive Technology
- Home/Hospital Tutoring
- Mental Health Services
- Nursing
- Occupational Therapy
- Orientation & Mobility
- Parent Training
- Physical Therapy
- Program Evaluation & Consultation
- Speech & Language Therapy
- Student Assessments
- Transitional & Vocational Services
- Vision



Collaborative Enrollment by Race/Ethnicity (as reported on the DESE website, June 2022)

	Collaborative	**Massachusetts**
African American	9.4%	9.4%
Asian	3.4%	7.3%
Hispanic	21.4%	24.2%
Native American	0.2%	0.2%
White	60.3%	54.4%
Native Hawaiian, Pacific Islander	0.1%	0.1%
Multi-Race, Non-Hispanic	5.2%	4.4%



Goal 2: Evidence Based Curriculum

Teaching functional and life skills requires educators to determine the needs of each student and to prepare effectively for their future. Technology has added a new dimension to teaching functional and life skills. This year, MOEC's Curriculum Committee surveyed the 24 Massachusetts Educational Collaboratives and researched curricula available nationwide to develop a resource of current evidence-based practices to address the educational needs of students with severe disabilities. The document is designed to provide curriculum guidance and support for educators serving students with severe disabilities and can be found on the MOEC website (www.moecnet.org).



Goal 3: Professional Development Oferings

Leadership Academy for Leaders of Therapeutic Programs

This three session Academy was designed to enhance the knowledge and skill of leaders of therapeutic programs in collaborative settings. Participants examined research based practices to enhance their leadership skills and strengthen their programs.

Risk Awareness Training from the Office of the Inspector General

This training for Executive Directors, Program Leaders, and Business Managers provided information about what employees can do to prevent and detect fraud.

Legal Issues Workshop

This year we again hosted our annual Legal Issues Workshop from Murphy, Hesse, Twomey, and Lehane. Topics discussed were timely and meaningful including special education, student discipline, and human resources updates.

Leadership Academy for Diversity, Equity and Inclusion

This two-session workshop supported Leadership Teams to advance their work toward shaping a collaborative- wide approach for their DEI work.

Job Alike Groups

MOEC provides ongoing opportunities for leaders in a variety of roles within their organization to meet with role-alike colleagues to discuss pressing issues and support one another in their success. Groups include:

- Executive Director Job Alike Group
- Special Education Program Leaders Job Alike Group
- Professional Development Leaders Job Alike Group
- Equity Specialist Job Alike Group
- English Learners Leaders Job Alike Group
- Nurse Leaders Job Alike Group
- In-Home Services Leaders Job Alike Group
- Business Leaders Job Alike Group
- Human Resources Job Alike Group
- Technology Leaders and Data Specialists Job Alike Group
- Transportation Leaders Job Alike Group



Advocacy
Massachusetts Great and General Court:

MOEC serves as the voice of its members and works to develop a full appreciation for and understanding of educational collaboratives at the state, regional, and local levels. MOEC is the Commonwealth's primary advocate for collaboratives and the critical role they play in the Massachusetts educational system. In that capacity, we provided testimony to the Joint Committee on Education to update their members on the status of special education in Massachusetts, specifically in collaboratives in addition to individual meetings with the Education Chairs, Alice Peisch and Jason Lewis. We are grateful to them for their support and wish Chair Peisch well in her new role. We have also met with the new House Chair Denise Garlick and look forward to the leadership she will bring to the education field. MOEC also represents its members on federal legislative issues and keeps our federal delegation informed of the work of Educational Collaboratives across the state.

MOEC's advocacy at all levels is premised on:

- Equity in educational opportunity for students served through collaboratives
- Equity in access to high quality staff, facilities, curriculum and instruction

Ethics Bill Amendment: Educational Collaboratives are designed to create efficiencies and share expertise across multiple school districts. However, because Collaboratives are extensions of their member school districts, employees of public school districts are prohibited from taking a part-time, temporary, or stipend position with a Collaborative if the district in which he or she is employed is a member of that Collaborative. This significantly limits the pool of qualified candidates in a geographic area and it can become an extreme hardship for some Collaboratives to support the students and districts we serve who rely on the expertise and qualifications of the educators and school health professionals in our regions. We have proposed legislation to overcome this staffing barrier, and continue to advocate for its passage, to enhance our ability to provide critical IEP services to our students.

We are grateful to Representative Christopher Markey (9th Bristol) and Senator Jacob Olivera (7th Hampden) for filing H3087and S2042: An Act Relative to Educational Collaboratives to address this barrier to meeting the needs of our students and we will continue to advocate going forward.



Facilities: On any given school day, approximately 4,000 students participate in Collaborative schools and programs, however across the state, many Collaborative school buildings are in need of critical capital upgrades and improvements. Since Collaboratives' capital expenses are excluded from reimbursement from the Massachusetts School Building Authority (MSBA), critical projects are being delayed, and needed expansion to support additional students in Collaborative programs are often not going forward. MOEC advocated for the Commonwealth to consider addressing this need to ensure the continued provision of quality programs and services in an equitable, cost-efficient, and accessible manner. We seek a remedy whereby state funds may be used for Collaborative capital projects and acquisition of school facilities without overburdening our school districts.

We are grateful to Representative Michael Kusmerek (3rd Worcester) and Senator Jacob Olivera (7th Hampden) for filing An Act providing school building assistance for special education collaboratives (H569).

Adequate and Appropriate Special Education Funding: Collaboratives provide high quality programs and services in a cost effective way to students with complex needs. Collectively we save districts and the state millions of dollars every year. However, while Collaboratives' tuition is kept relatively low, as approved by our district members, there is little to no reimbursement to school districts for students placed in collaboratives because our average tuition does not meet the current cost threshold for Circuit Breaker reimbursement. We have advocated that a Commission be formed to review the current reimbursement formula and consider lowering the threshold for eligibility for circuit breaker funding to encourage cost effectiveness.

We are grateful to Representative Michael Kusmerek (3rd Worcester) and Representative Adam Scanlon (14th Bristol) for filing H571, An Act relative to the long-term fiscal health and sustainability of special education in the Commonwealth, and to Representative Kusmerek and Senator Olivera for filing H527 and S33, An Act relative to adjusting approved costs thresholds, both of which will promote equity in special education funding.

Staffing Shortage: Collaboratives and the districts they serve must ensure they have qualified and highly effective employees. We are currently facing a nation-wide special educator shortage with which Massachusetts is in alignment. We recommend a Commission be established to explore ways to expand the pipeline of special educators and to address barriers to entry into the field to encourage a diverse and culturally responsive workforce. Collaboratives currently partner with various state universities to provide educator licensure programs and would serve as an asset to such a Commission if included. We support recent changes to the requirements for special education and EL licensure to partially address this shortage.



Partnerships

Department of Elementary and Secondary Education (DESE)

MOEC and its members participate in ongoing meetings with DESE to ensure that the collaboratives' perspectives are embedded in their initiatives and outreach and to find ways that collaboratives can partner with DESE to support their districts.. Included in these discussions were:

- Facilities Issues: We are grateful for $900,000 in DESE Funding to Collaboratives with identified HVAC needs.
- Staffing shortages: Regional Liaison Representatives discussed serious concerns with the insufficiency of the Special Educator Pipeline to meet the growing needs of students with disabilities. We discussed with the Commissioner about the difficulties for certain groups to get MA licensure due to the multiple MTELs required for special education applicants and we were pleased to see some changes to licensure requirements at this time. We also discussed the possibility of "apprenticeship" or other "grow your own" programs.
- Grant opportunities: we appreciate that DESE has increased its inclusion of collaboratives in grant funding to support our students and districts.
- We were represented on DESE Advisory Groups:
    - Safe and Supportive Schools Committee
    - Special Education Advisory Council
    - DESE Restraint and Seclusion Advisory Group
    - Digital Learning Advisory Committee
    - Staffing Vacancy Working Group



Statewide educational groups

- Massachusetts Partnerships for Youth
- Office of the Child Advocate
- Workforce Investment Boards
- Massachusetts Association of School Superintendents
- Massachusetts Association of School Committees
- Massachusetts Association of School Business Officials
- Coalition for Special Education Funding
- Transition Aged Youth Coalition
- Massachusetts Association of Pupil Transportation
- Special Education Transportation Task Force

Regional and Statewide Initiatives

MOEC and its members work in partnership with DESE and other statewide agencies, to support statewide and regional initiatives. The list below is a sampling of initiatives that extend beyond the individual collaborative in providing these regional or statewide opportunities to support students across the Commonwealth.

- Behavioral Health Symposium
- Building Equitable Supports for Children with Disabilities (Early Education)
- Department of Youth Services Education Initiative
- Educator Leadership Institute
- Emergency Licensure Training
- Healthy Hampshire
- MA Representative for Association of Educational Purchasing Agencies (AEPA)
- New Special Education Directors Leadership Institute
- Special Education Team Leader Institute
- Special Education in Institutional Settings (SEIS)
- Strategic Planning Initiative for Families and Youth (SPIFFY)
- Student Data Privacy Alliance
- The Massachusetts Migrant Education Program
- The Massachusetts Special Education Surrogate Parent Program
- Title III Consortia

AESA

MOEC and its member collaboratives are members of the Association of Educational Service Agencies (AESA) whose mission is to support and strengthen regional educational service agencies by:

- Advocating nationally to assure that ESAs and the association's policy platform are represented in and influence education legislation and policy discussions and decisions.
- Providing professional growth opportunities for ESA leadership teams and their boards.
- Strengthening state ESA networks and individual agencies through technical assistance.
- Advancing the marketing or branding of ESAs as an indispensable partner in the education system.

2022 - 2023
MOEC Standing Committees

Professional Development Committee

Arnold Lundwall (SWCEC), Chair, Central
Fran Rosenberg (NEC), North
Dympna Thomas (PAC), South
Helen Deranian (CREST), North
David Heimbecker (SCEC), South
Liz McGonagle (TEC), Greater Boston
*Theresa Craig (READS), MOEC President, Ex-Officio

Legislative Committee

Catherine Cooper (SMEC), Chair, South
Paul Hilton (CCC), South
Cathy Lawson (SEEM), North
Arnold Lundwall (SWCEC), Central
Roland Joyal (LPVEC), West
Liz McGonagle (TEC) Greater Boston
*Theresa Craig (READS), MOEC President, Ex-Officio

Finance Committee

Chris Scott (Valley), Chair, North Region
Jim George, CPA (Valley), Advisor to the Committee
Cathy Lawson (SEEM), North Region
John Demanche (KEYSTONE), Central Region
Todd Gazda (CES), West Region
Rick Reino (South Shore), South Region
Liz McGonagle (TEC), Greater Boston
*Theresa Craig (READS), MOEC President, Ex-Officio



2022 - 2023
MOEC Committees

By-laws and Rules Committee	Chris Scott (Valley), Chair, North Sanchita Banerjee (CASE), Greater Boston Jackie Clark (Shore), Greater Boston
Capital and Facilities Committee	Paul Hilton (Cape Cod), Chair, South Fran Rosenberg (NEC), North John Demanche (Keystone), Central Rick Reino (South Shore), South Kristin Shaver (Shore), Greater Boston
Curriculum Committee	Catherine Lawson, (SEEM), North Sanchita Banerjee (CASE), Greater Boston Jennifer Gates (CAPS), Central Kim Oliviera (CREST), North

2022 - 2023
Advisory Group Representatives

Special Education Advisory Council	Susan Farrell (CMC)	**Special Education Transportation Advisory Group**	Joanne Haley Sullivan
Mass State Employees Retirement System Working Group (on hold)	Paul Hilton (Cape Cod)	**BirCH Project**	Fran Rosenberg (NEC)
Safe and Supportive Schools Commission	Susan Farrell (CMC)	**Restraint and Seclusion Advisory Committee**	Fran Rosenberg (NEC)
Digital Learning Advisory Committee	Angela Burke (CES)	**DESE/OASES Change Coalition**	Cathy Lawson (SEEM) Christina Caputo (Cape Cod)
Coalition for Special Education Funding	Joanne Haley Sullivan		



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