



**School Committee
Meeting Book**

**February 13, 2019
7:00 pm**

**Town Hall -100 Maple Avenue
Selectmen's Meeting Room**



**SHREWSBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE MEETING**

AGENDA

**February 13, 2019 7:00pm
Town Hall—Selectmen's Meeting Room
100 Maple Avenue**

Items

Suggested time allotments

- | | | |
|-------|---|--|
| I. | Public Participation | <div style="border: 1px solid black; padding: 10px; text-align: center;">7:00-7:10</div> |
| II. | Chairperson's Report & Members' Reports | |
| III. | Superintendent's Report | |
| IV. | Time Scheduled Appointments: | |
| A. | Shrewsbury High School Esports State Champions: Recognition | 7:10 – 7:25 |
| V. | Curriculum | |
| VI. | Policy | |
| A. | School Year Calendar for 2019-2020: Discussion | 7:25 – 7:40 |
| B. | Enrollment of Non-Resident Students Policy Revision:
Vote on Updated Language | 7:40 – 7:45 |
| VII. | Finance & Operations | |
| A. | Fiscal 2020 Budget – Superintendent's Recommendation:
Report & Discussion | 7:45 – 8:30 |
| VIII. | Old Business | |
| IX. | New Business | |
| A. | Assabet Valley Collaborative: Informational Update | 8:30 – 8:40 |
| X. | Approval of Minutes | 8:40 – 8:45 |
| XI. | Executive Session | 8:45 – 9:15 |
| A. | For the purpose of collective bargaining with cafeteria workers | |
| B. | For the purpose of collective bargaining with the Shrewsbury Education Association | |
| C. | For the purpose of reviewing, approving, and/or releasing executive session minutes | |
| XII. | Adjournment | 9:15 |

Next regular meeting: February 27, 2019



SHREWSBURY PUBLIC SCHOOLS SCHOOL COMMITTEE MEETING

ITEM NO: I Public Participation

MEETING DATE: 2/13/19

SPECIFIC STATEMENT OR QUESTION:

Will the School Committee hear thoughts and ideas from the public regarding the operations and the programs of the school system?

BACKGROUND INFORMATION:

Copies of the policy and procedure for Public Participation are available to the public at each School Committee meeting.

ITEM NO: II. Chairperson's Report/Members' Reports

SPECIFIC STATEMENT OR QUESTION:

Will the School Committee hear a report from the Chairperson of the School Committee and other members of the School Committee who may wish to comment on school affairs?

BACKGROUND INFORMATION:

This agenda item provides an opportunity for the Chairperson and members of the Shrewsbury School Committee to comment on school affairs that are of interest to the community.

STAFF AVAILABLE FOR PRESENTATION:

School Committee Members
Mr. Jason Palitsch, Chairperson
Ms. Erin Canzano, Vice Chairperson
Ms. Sandra Fryc, Secretary
Dr. B. Dale Magee, Committee Member
Mr. Jon Wensky, Committee Member

ITEM NO: III. Superintendent's Report

SPECIFIC STATEMENT OR QUESTION:

Will the School Committee hear a report from Dr. Joseph M. Sawyer, Superintendent of Schools?

BACKGROUND INFORMATION:

This agenda item allows the Superintendent of the Shrewsbury Public Schools to comment informally on the programs and activities of the school system.

STAFF AVAILABLE FOR PRESENTATION:

Dr. Joseph M. Sawyer, Superintendent of Schools

ACTION RECOMMENDED FOR ITEMS I, II, & III:

That the School Committee accept the report and take such action as it deems in the best interest of the school system.



SHREWSBURY PUBLIC SCHOOLS SCHOOL COMMITTEE MEETING

ITEM NO: **IV. Time Scheduled Appointments:** MEETING DATE: **2/13/19**
A. Shrewsbury High School Esports State Champions: Recognition

BACKGROUND INFORMATION:

In its inaugural year, the Esports program at Shrewsbury High School (SHS) - coached by Mr. McKinstry - generated a tremendous amount of interest and multiple teams were formed. One team advanced to compete at the Massachusetts School Administrators' Association (MSAA) League of Legends at Showcase Live! Patriot Place on January 28, 2019, and the SHS *Gatekeepers* team finished on top as the Fall 2018 Esports State Champions. Team representatives will talk about their successful season and state championship win.

ACTION RECOMMENDED:

That the School Committee recognize the Shrewsbury High School Esports State Champions.

STAFF & STUDENTS AVAILABLE FOR PRESENTATION:

Steven McKinstry, Esports Coach; IT Support Specialist, Shrewsbury High School

Student Team Members:

Varisra Upatising

John "Jack" Doyle

Thomas Wang

Gerry Dang

Jerry Du

Tristan Duerk



**SHREWSBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE MEETING**

ITEM NO: **V. Curriculum**

MEETING DATE: **2/13/19**

BACKGROUND INFORMATION:

ACTION RECOMMENDED:

STAFF & STUDENTS AVAILABLE FOR PRESENTATION:



**SHREWSBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE MEETING**

ITEM NO: **VI. Policy**

MEETING DATE: **2/13/19**

A. School Year Calendar for 2019-2020: Discussion

BACKGROUND INFORMATION:

Dr. Sawyer will summarize the proposed calendar (enclosed) and answer any questions the Committee may have. The draft calendar will be posted for public comment in advance of a requested vote at the Committee's meeting on February 27, 2019.

ACTION RECOMMENDED:

That the School Committee review the draft calendar and provide feedback in advance of posting it for public comment.

COMMITTEE MEMBERS/STAFF AVAILABLE FOR PRESENTATION:

Dr. Joseph M. Sawyer, Superintendent of Schools

Shrewsbury Public Schools 2019-2020 School Year Calendar

Draft

AUG/SEP 23 Days				
M	T	W	T	F
19	20	21	22	23
26	27	28	29	30
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

OCTOBER 21 Days				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

NOVEMBER 16 Days				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

DECEMBER 15 Days				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

JANUARY 21 Days				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

August/September

8/22, 23 New Teachers' Orientation
 8/26 Opening Program for Teachers/No School
 8/27 Gr.1-12 Students Return/Full Day
 8/28 First Day K, Preschool Students
 8/30 Professional Development/No School
 9/2 Labor Day/No School

October

10/11 Professional Development/No School (Inc. Paraprofessionals)
 10/14 Columbus Day/No School

November

11/11 Veterans Day Observed/No School
 11/12 Parent Conferences/No School
 11/27-29 Thanksgiving Vacation

December

12/3 Professional Development/Early Release
 12/23-12/31 December Vacation

January

1/1 New Year's Day/No School
 1/20 M.L. King Day/No School

February

2/4 Professional Development/Early Release
 2/17 Presidents Day/No School
 2/18-2/21 Winter Vacation

March

3/3 Professional Development/Early Release

April

4/7 Professional Development/Early Release
 4/20 Patriots Day/No School
 4/21-4/24 Spring Vacation

May

5/5 Professional Development/Early Release
 5/22 Last Regular Day for Seniors
 5/25 Memorial Day/No School
 5/28 Graduation Day

June

6/10 Last Day for Kindergarten & Preschool
 6/12 Last Day/Half Day for Students

FEBRUARY 15 Days				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

MARCH 22 Days				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

APRIL 17 Days				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

MAY 20 Days				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

JUNE 10 Days				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

0 snow days = 6/12 last day
 1 snow day = 6/15 last day
 2 snow days = 6/16 last day
 3 snow days = 6/17 last day
 4 snow days = 6/18 last day
 5 snow days = 6/19 last day



SHREWSBURY PUBLIC SCHOOLS SCHOOL COMMITTEE MEETING

ITEM NO: **VI. Policy**

MEETING DATE: **2/13/19**

B. Enrollment of Non-Resident Students Policy Revision: Vote on Updated Language

BACKGROUND INFORMATION:

The second reading of a draft of revised Policy 621: Enrollment of Non-Resident Pupils was held at the School Committee meeting on January 23, 2019, and the Committee voted to approve the draft with the stipulation that the phrase "parent or guardian" will be used in place of "family or guardian." It was later determined that the requested changes did not achieve the intent of the Committee regarding updating the verbiage, and that the policy should be amended so that the phrase "parent or guardian," or the plural thereof as appropriate, be used in place of the terms "family," "families," "parent," or "parents." An updated draft that incorporates these changes and better reflects the intent of the Committee is enclosed.

ACTION RECOMMENDED:

That the School Committee vote to approve updated Policy 621: Enrollment of Non Resident Pupils.

COMMITTEE MEMBERS/STAFF AVAILABLE FOR PRESENTATION:

Ms. Erin Canzano, School Committee, Member of Policy Subcommittee
Mr. Jason Palitsch, School Committee, Member of Policy Subcommittee
Dr. Joseph M. Sawyer, Superintendent of Schools

POLICY FAMILY	Services for Students	600
---------------	-----------------------	-----

Policy 621: Enrollment of Non-Resident Pupils

Sections 1 & 2 Adopted 8/27/69, Amended x/xx/2019

Section 3 Adopted 9/6/72, Amended 1/19/05

1. Enrollment of non-resident pupils.
 - a. Except as noted below, non-resident pupils will not be enrolled in the public schools of Shrewsbury. Residency for school attendance purposes is covered by Chapter 76, Sections 5 and 6 of the Massachusetts General Laws.
 - b. In accordance with the “School Choice Law” (M. G. L. C. 76, Section 12B), the School Committee will vote before June 1 each year and notify the Department of Education on whether the Shrewsbury Public Schools will participate in School Choice for the following year.
 - c. Under M. G. L. Ch. 76, Section 5, a person has the right to attend the public school in the town where s(he) actually resides, subject to the following: “No school committee is required to enroll a person who does not actually reside in the town unless said enrollment is authorized by law or by the school committee. Any person who violates or assists in the violation of this provision may be required to remit full restitution to the town of the improperly-attended public school.” (M.G.L. Ch. 76, Section 5).
 - d. No person shall be excluded from or discriminated against in admission to the Shrewsbury Public Schools on account of race, color, religion, disability, gender, gender identity, sex, pregnancy or pregnancy-related medical conditions, national origin, homelessness, marital status, sexual orientation, or any other status protected by federal or state law or School Department policy. (M.G.L. Ch. 76, Section 5)
 - e. If it is determined that the child resides in Shrewsbury for the special purpose of attending school therein, the child may attend school with the authorization of the school committee of the town and may also recover tuition from the parent or guardian. Said tuition may not exceed the average expense per pupil in the school for the said period of attendance. M. G. L. Ch. 76, Sections 5 and 6. If it is determined that a child is traveling to Shrewsbury from a residence outside Shrewsbury for the purpose of attending school in the town, the School Department shall expel the child from the system.
 - f. If a non-resident parent or guardian of a school-age child is building, has purchased, or has rented a home in Shrewsbury for personal legal residence and provides evidence that the child will be a resident of Shrewsbury within sixty days, the child will be enrolled. The parent~~4~~ or guardian must provide necessary school transportation.
 - g. If the non-resident parent or guardian does not comply with the sixty-day requirement, the School Committee will determine the continued enrollment of the children.
2. Resident pupils to non-resident: When a pupil is no longer a resident of Shrewsbury, the child shall not continue in attendance in the Shrewsbury Public Schools except that:
 - a. A high school senior at Shrewsbury High School may be permitted to complete senior year at Shrewsbury High School. Such continued attendance is considered a privilege and requires satisfaction of the following conditions:
 - i. Residency in Shrewsbury as of the end of the school year of the junior year

- ii. The recommendation of the high school principal
- iii. The student will continue to comply with all expectations and policies of the school and school district
- iv. The ~~family~~ parent or guardian or the student provides transportation to and from school, unless transportation provided by the school district is warranted under laws or regulations governing pupils who are considered as having a disability or other qualifying circumstance
- v. The consent of the Shrewsbury School Committee

Further, the Shrewsbury School Committee may contract, at its discretion, with either the town in which he/she resides or the parent or guardian for tuition changes. (M. G. L. c. 71 6A; M. G. L. c76, 12.)

- b. Any pupil who becomes a non-resident on or after April 15 will be permitted to complete the current school year. Such continued attendance is a privilege and requires satisfaction of the following conditions:
 - i. The superintendent's approval of the request to complete the current school year
 - ii. The student will continue to comply with all expectations and policies of the school and school district
 - iii. The ~~family~~ parent or guardian provides transportation to and from school, unless transportation provided by the school district is warranted under laws or regulations governing pupils who are considered as having a disability or other qualifying circumstance
- c. Any pupil who becomes a non-resident due to extreme circumstances that constitute a significant hardship, including, but not limited to, the death of a custodial parent or guardian or the pupil having a terminal illness, and who does not qualify for continued enrollment under laws or regulations governing pupils who are considered "homeless," may be allowed to continue to attend the Shrewsbury Public Schools. Such continued attendance is a privilege and requires satisfaction of the following conditions:
 - i. The recommendation from the superintendent that provides a detailed rationale for why the circumstances are extreme and constitute significant hardship.
 - ii. The student will continue to comply with all expectations and policies of the school and school district
 - iii. The ~~family~~ parent or guardian provides transportation to and from school, unless transportation provided by the school district is warranted under laws or regulations governing pupils who are considered as having a disability or other qualifying circumstance
 - iv. The consent of the Shrewsbury School Committee
 - v. Documented agreement with the parent or ~~legal~~ guardian that specifies that continued attendance as a non-resident is a privilege subject to this policy that may be revoked.

3. Foreign students residing in Shrewsbury.

- a. The school committee seeks to encourage and stimulate a better understanding of foreign countries, customs, cultures and people.
- b. The school committee encourages the participation of the school district in approved foreign exchange programs. All such programs should be approved by the building principal.

4. Homeless students.

Refer to School Committee policy 648.

This policy will be reviewed within five years of its most recent revision.



**SHREWSBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE MEETING**

ITEM NO: **VII. Finance & Operations**

MEETING DATE: **2/13/19**

**A. Fiscal 2020 Budget – Superintendent’s Recommendation: Report &
Discussion**

BACKGROUND INFORMATION:

Dr. Sawyer and Mr. Collins will present the Superintendent’s initial recommendation for the Fiscal Year 2020 School Department Budget.

Some changes in approach have been made, including presenting a “status quo” budget that carries the existing program forward, and separately presenting additional needs due to mandated services as well as recommended “strategic investments” that are aligned with the district’s four 2018-2022 Strategic Priorities.

Details of the budget recommendation will be provided under separate cover.

ACTION RECOMMENDED:

That the School Committee hear the recommendation and take whatever steps it deems necessary in the interests of the Shrewsbury Public Schools.

STAFF AVAILABLE FOR PRESENTATION:

Dr. Joseph M. Sawyer, Superintendent of Schools

Mr. Patrick Collins, Assistant Superintendent for Finance and Operations



**SHREWSBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE MEETING**

ITEM NO: **VIII. Old Business**

MEETING DATE: **2/13/19**

BACKGROUND INFORMATION:

ACTION RECOMMENDED:

MEMBERS/STAFF AVAILABLE FOR PRESENTATION:



**SHREWSBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE MEETING**

ITEM NO: **IX. New Business**

MEETING DATE: **2/13/19**

A. Assabet Valley Collaborative: Informational Update

BACKGROUND INFORMATION:

The state law governing educational collaboratives requires four updates each year to member school districts. This update will reference two required documents that must be shared with member school committees annually, the annual report and the annual financial audit report, both of which are included.

ACTION RECOMMENDED:

That the School Committee hear an update on the status of the Assabet Valley Collaborative and take whatever steps it deems necessary in the interests of the Shrewsbury Public Schools.

STAFF AVAILABLE FOR PRESENTATION:

Dr. Joseph M. Sawyer, Superintendent of Schools



AVC
Assabet Valley
COLLABORATIVE



Innovation

Inclusion


ANNUAL REPORT
2018



Collaboration

Collective Inquiry





**EDUCATING and
EMPOWERING
All Learners
through Partnership
and Collaboration**

TABLE OF CONTENTS



4-5	Message from Executive Director, Mission and Vision
6	Board of Directors, Member Districts & Leadership Team
7	Advisory Committees
8	History of AVC
9	Benefits of Membership
10	Progress in Achieving Purpose
11	Performance Report Update
13	Collaborative Offerings
14-21	SCHOOL PROGRAMS
14-15	Orchard Street Academy
16-17	SOAR
18-19	REACH
20-21	Evolution
22-25	CONSULTATION SERVICES
22-23	OT, PT, and Other Therapies
24-25	Family Success Partnership (FSP)
26-34	COLLABORATION AND PARTNERSHIP
26-27	Professional Development
28-29	Job-Alike
30-31	Transportation
32-34	Cooperative Purchasing



Providing joint programs and services for school districts of:

Assabet Valley Regional
Berlin/Boylston Region
Berlin
Boylston
Grafton
Hudson
Marlborough
Maynard
Millbury
Nashoba Region
Northborough
Northborough/
Southborough Region
Southborough
Shrewsbury
Westborough

Offering the following programs:

Consultation Services
Evolution
Family Success Partnership
Orchard Street Academy
Professional Development
REACH
SOAR
Transportation Services

MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear Assabet Valley Collaborative Community Members,

I am pleased to present our 2017-2018 Annual Report.

The year was one of introspection for the organization in many ways. We embarked on several strategic planning processes to explore the future of AVC with our many varied stakeholders. A crowd-sourced vision of the future of AVC emerged throughout the year and led us to prioritize the following throughout 2017-2018:

STABILIZING AND EXPANDING PROGRAMS & SERVICES

- Re-opened REACH 1 (early elementary classroom)
- Added 5th Grade and changed name of therapeutic day program to Orchard Street Academy
- Continued support of FSP replication program
- Moved Evolution cohort to location at Lord Road
- Administrators attended Google Level 1 Bootcamp to strengthen technology leadership across AVC
- Leaders embarked on a study of Design Thinking and a Design Team was convened to support visioning, analysis, and development of ideas for AVC's future (to be continued)

EQUITY-CENTERED LEADERSHIP

- Consultants apprenticed with Patti DeRosa (equity consultant) to hone internal & external equity-centered facilitation skills
- Held 3-day Leadership for Inclusive Practices Conference - Collaborative Problem Solving, Restorative Practices, Universal Design for Learning
- Hosted Culturally Responsive Teaching and the Brain Seminar – by renowned author Zaretta Hammond
- Partnered with Zaretta Hammond and Patti DeRosa to submit a proposal for a contract with DESE to deliver cultural proficiency PD for 2018-2019
- Delivered equity-centered PD internally to AVC staff and externally to member and nonmember districts

INCREASED EXPERTISE IN DISTRICT CONSULTATION

- Two consultants completed training in strategic planning facilitation through DESE's Planning for Success program
- Consultants completed program evaluations for districts related to therapeutic programming and transition services

- Consultants facilitated strategic planning processes in two nonmember districts
- Consultants presented at national and statewide conferences
- At the close of 2017-2018, AVC was awarded a capacity-building grant for 2018-2019 to engage in training and facilitator development in Service Design Thinking
- At the close of 2017-2018, AVC was awarded a contract by DESE to deliver “Developing Cultural Proficiency in K12 Contexts” to department staff and teams from 19 districts in 2018-2019

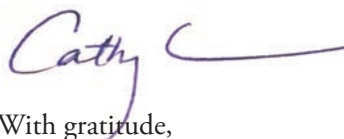
As we concluded the 2017-2018 year, AVC increased financial stability and its leaders and stakeholders had created a shared vision for next steps in designing our future. These steps will include application of human-centered design and design thinking in our service and infrastructure development including in our internal and external equity-centered leadership.

VALUE

Highlights and achievements of our programs and services will be described more fully throughout the rest of this report. Each program and service will be described in each section, including a discussion of accomplishments, value, and cost effectiveness each program or service brings to member districts.

It is important to note that while there are many elements of membership at AVC that result in clear cost savings and efficiencies, there are many aspects of membership that are related to supporting core values, inclusion, innovation, collaboration with peers, and deep collective inquiry. This document will strive to highlight both the tangible cost efficiencies available to members as well as the intangible value-added benefits that come with being an active member of the AVC community of learners.

Thank you for your contributions to our work at AVC. We rely on active and engaged districts, parents, students, staff and community members – because we can do so much when we do it together.



With gratitude,
Cathy Cummins
Executive Director

MISSION

Assabet Valley Collaborative partners with students, families and member school districts to deliver highly-specialized expertise and resources to foster empowerment of all learners.

VISION

AVC is deeply committed to bringing communities together to maximize diverse resources to provide the best services to children, families and our region. Through collaboration and partnership we strive to map resources, identify needs and develop and support services that will effectively and efficiently address evolving needs in our member school district communities.

BOARD OF DIRECTORS	MEMBER DISTRICTS	MEMBER SINCE
Ernie Houle	Assabet Valley Regional Vocational	1976
Jeffrey Zanghi	Public Schools of Berlin and Boylston	1976
James Cummings	Grafton Public Schools	2015
Marco Rodrigues	Hudson Public Schools	1976
Maureen Greulich	Marlborough Public Schools	1976
Robert Gerardi, Vice-Chair	Maynard Public Schools	1976
Gregory Myers	Millbury Public Schools	2011
Brooke Clenchy	Nashoba Regional School District	1976
Christine Johnson	Public Schools of Northborough and Southborough	1976
Joseph Sawyer, Chair	Shrewsbury Public Schools	1976
Amber Bock	Westborough Public Schools	1976

**2017
2018
SENIOR
LEADERSHIP
TEAM**



Cathy Cummins
Executive Director



Anne Mahan
Assistant Executive Director
of Finance and Operations



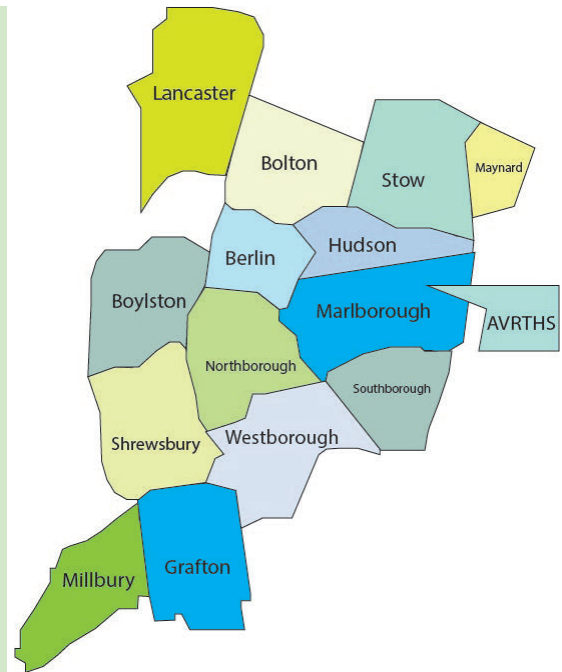
Nancy Ahrabi-Nejad
Director of
Consultation Services



Karen Laskey
Director of
Satellite Programs



Shannon VanderSwaagh
Director of
Therapeutic Programs



**“Alone we can do so
little; together we can
do so much.”**
—Helen Keller

2017-2018

Advisory Committees

The Collaborative's Advisory Committees meet monthly to collaborate, share expertise and make recommendations to our Board of Directors to identify areas of growth and need. The members of these committees are listed below.

OPERATING COMMITTEE MEMBERS

Catherine Kilcoyne, Chair • Hudson Public Schools, Director of Pupil Services
Charla Boles • Assabet Valley Regional Technical High School, Special Education Coordinator
Karen Molnar • Berlin/Boylston Public Schools, Director of Pupil Personnel
Arnold Lundwall • Grafton Public Schools, Special Education Administrator
Jody O'Brien • Marlborough Public Schools, Director of Special Education
Carol Gahan • Maynard Public Schools, Director of Student Services
Kate Ryan • Millbury Public Schools, Director of Pupil Personnel
Joan DeAngelis • Nashoba Regional School District, Director of Special Education
Marie Alan • Northborough/Southborough Public Schools, Director of Student Support Services
Meg Belsito • Shrewsbury Public Schools, Director of Pupil Personnel
Meghan Bartlett • Shrewsbury Public Schools, Out-of-District Coordinator
Sherrie Stevens • Westborough Public Schools, Director of Pupil Personnel

COOPERATIVE SERVICES ADVISORY COMMITTEE MEMBERS

Rick Bedard, Chair • Millbury Public Schools, Business Manager
Kristopher Luoto • Assabet Valley Regional Technical High School, Director of Business Operations
Robert Conroy • Berlin/Boylston Public Schools, Director of Financial Services
Daniel Gale • Grafton Public Schools, Director of Finance
Patricia Lange • Hudson Public Schools, Director of Finance
Michael Bergeron • Marlborough Public Schools, Assistant Superintendent of Finance and Operations
Michelle Resendes • Maynard Public Schools, Business Manager
Patricia Marone • Nashoba Regional School District, Interim Business and Operations Manager
Matthew Wells • Northborough/Southborough Public Schools, Business Director
Patrick Collins • Shrewsbury Public Schools, Assistant Superintendent of Operations and Finance Administration
Irene Oliver • Westborough Public Schools, Director of Finance and Administration

“Teamwork is the ability to work together toward a common vision. The ability to direct individual accomplishments toward organizational objectives. It is the fuel that allows common people to attain uncommon results.”

— *Andrew Carnegie*

HISTORY Assabet Valley Collaborative

The Assabet Valley Collaborative (AVC), an educational service agency located in Central Massachusetts, was established in 1976.

An educational service agency is a regional public multiservice agency (not a private organization), authorized by state law to develop, manage and provide services or programs to local education agencies, such as public school districts. In the Commonwealth of Massachusetts, education collaboratives were formed by local school committees and charter boards under Chapter 40, Section 4E (1974). On 2 March 2012, Governor Deval Patrick signed into Session Law, Chapter 43 of the Acts of 2012: An Act Relative to Improving Accountability and Oversight of Education Collaboratives. The purpose of an educational collaborative is to supplement and strengthen the programs and services of member school committees and charter boards.

The purpose of our Collaborative is to provide:

- Specialized education programs and services for students ages 3 to 22
- Special education transportation services
- Professional development, training and resource sharing
- An array of consultative services
- Cooperative purchasing/procurement services
- Cost-effective responses to needs articulated by member districts

The focus of our collaborative is the development and delivery of high-quality programs and/or services to member districts that shall complement and strengthen those provided by member school committees.

The overall objectives include:

- The creation and/or delivery of cost-effective responses to needs articulated by member districts
- The delivery of high-quality, specialized education programs and services for students ages 3 to 22
- The delivery of cost effective and efficient special education transportation services
- The development and delivery of high-quality and cost-effective consultative services
- The development and delivery of high-quality and cost-effective professional development, training and resource sharing
- The provision of effective and efficient cooperative purchasing/procurement services

Legal Autonomy and Fiscal Independence

AVC was established and governed pursuant to the provisions of Chapter 40, Section 4E of the General Laws of the Commonwealth of Massachusetts and Session Law, Chapter 43 of the Acts of 2012: An Act Relative to Improving Accountability and Oversight of Education Collaboratives.

AVC's operations are funded by membership fees, tuitions and rates for educational and contractual services provided. Rates are calculated as part of the annual budgeting process for each program based on enrollment and projected participation. Our Board Members are responsible for ensuring that any borrowing, loans or mortgages are cost effective and necessary to carry out the purposes for which the collaborative is established. They approve all expenditures, including, but not limited to contracts, borrowing and the purchase and sale of fixed assets.

BENEFITS

AVC Member Offerings

Receive member discounts

1 All AVC programs and services are provided to members at membership rates. Nonmember districts may access AVC programs and services at a 12-15% surcharge. Membership pricing is generally competitive with similar, private vendors resulting in cost efficiencies. Services and programs are also designed using quality indicators that are based on member feedback and guidance; members rely on AVC to provide high-quality services that maximize local resources working with neighboring districts.

Influence and guide decision making

2 Member districts influence and guide decision-making regarding existing and new programming, improving the quality of services and pooling resources with neighboring districts. AVC has started several new programs since 2008 based on needs of member districts, including a middle school program for students with emotional/behavioral needs, a 45-day assessment program, vocational program for students ages 18-22, wraparound services, transition programming and child psychiatry.

Obtain cooperative/volume purchasing advantages

3 Members have access to Cooperative/Volume Purchasing through collective procurement activities. AVC procures goods and services on behalf of member communities, resulting in more competitive pricing for goods districts need to purchase. In FY18 AVC contracts included office supplies, copy paper, school supplies, and transportation services.

Gain access to grant-funded initiatives

4 Members have access to grant-funded initiatives through collective, collaborative stakeholder groups. AVC seeks to identify areas of need and determine grant funding or other sources of revenue to support the launch of new initiatives. AVC's innovative Family Success Partnership was launched in this way, providing community-based wraparound services for area families at no cost to districts in years 2007-2012. In 2017-2018, AVC applied for a grant to fund a service design thinking initiative to advance district and school improvement planning.

Discover Job-Alikes and join initiatives opportunities







5 Members have access to Job-Alikes and joint initiatives for district faculty. Through joint initiatives, member districts share expertise, pool resources to increase capacity, collaborate on new regulations and mandates, and launch innovations and projects to improve public education in our region.

Enroll in neighboring district specialized programs

6 Enrollment in neighboring districts' specialized programs is possible due to the collective and collaborative partnerships fostered through membership at AVC. Districts can expand each other's capacity to provide public school specialized programs through tuition agreements between districts for special education programs in the least restrictive environment.

Progress in Achieving **PURPOSE**

The following table highlights AVC's progress in 2017-2018 in achieving the purposes articulated in the existing Collaborative Agreement.

Progress towards Purpose in FY18	
Programs/Services which “shall complement and strengthen member school committees and increase educational opportunities for children ages 3-22.”	
 Specialized education programs and services for students ages 3-22	AVC continued to provide specialized programs as noted in the sections of this report describing programs. Student enrollment in programs in 2017-2018 127.03 student FTE (pages 14-21).
 Services education transportation services	AVC transported over 425 students in 2017-2018 from 37 districts (page 30-31).
 Professional development, training and resource sharing	AVC provided over 200 contact hours of training to over 550 participants through targeted professional development activities. AVC convened over 40 Job-Alike meetings for district administrators including superintendents, special education administrators, business administrators, curriculum leaders, instructional technology specialists and technology leaders. Job-Alike meetings resulted in resource sharing, joint initiatives, projects, and collaboration (pages 26-29).
 An array of consultative services	AVC provided consultation therapy services to over 150 students from 9 member districts and 2 nonmember districts (page 22-25). AVC's Family Success Partnership (FSP) delivered wraparound services to 7 districts supporting over 175 families.
 Cooperative purchasing/ procurement services	AVC joint purchasing for office supplies, copy paper, and school supplies resulting in an estimated \$333,677 in cost savings to districts (pages 32-34).
 Cost effective responses to needs articulated by member districts	AVC's cost-effective responses to districts include: programming for low-incidence populations, Special Education transportation services, cooperative purchasing, professional development and consultation services. Progress in these areas are referenced above.

PERFORMANCE Report Update

AVC experienced growth in FY18 in the following areas: Increased therapeutic services across programs, increased wraparound services provided, increased transportation services provided, and facility rentals of professional development space. The following charts provide a graphic representation of AVC's enrollment trends and revenue sources for FY18.

Figure 1

FY18 Revenue Sources

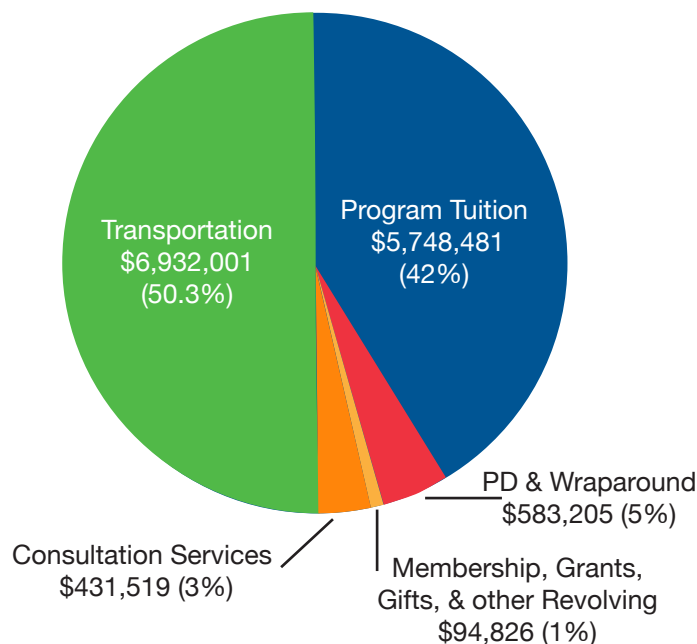
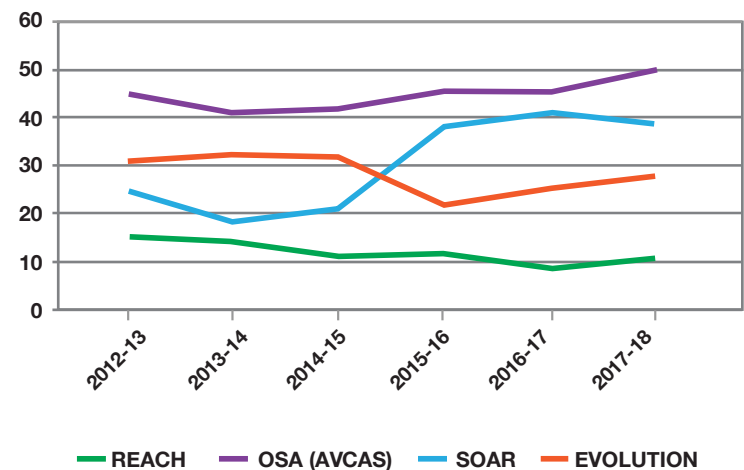


Figure 1 displays revenue sources for the past fiscal year. Direct Support Services to our member districts students, families and district educators account for over 99% of our revenues. These services include special education programming, consultation and therapeutic services, wraparound services, transportation and professional development. Figure 2 reflects more recent (2013-2018) full-time equivalent (fte) student enrollment trends by program.

Figure 2

**Student Enrollment by Program
FY13-FY18**



REVENUE SOURCES	FY18 REVENUE	
Program Tuition	\$5,748,481	42%
Consultation Services	\$431,519	3%
Transportation	\$6,932,001	50%
PD and Wraparound Services	\$583,205	5%
Membership, Grants, Gifts, and other Revolving	\$94,826	1%
TOTAL	\$13,790,032	

	FY13	FY14	FY15	FY16	FY17	FY18
Reach	15	12.73	10.93	11.1	8.95	10.6
OSA	44.62	40.52	42.92	46.53	46.15	50.1
SOAR	26.62	17.91	21.36	38.29	41.58	38
Evolution	31.46	32.21	32.22	21.06	25.96	28.33
Total All Programs	117.7	103.26	107.43	116.98	122.64	127.03



“AVC made me become a stronger person, believe in myself, learn to be patient, and realize that things will work out ... and they did.”



“Education is not a tool for development - individual, community and the nation. It is the foundation for our future. It is empowerment to make choices and emboldens the youth to chase their dreams.”

– Nita Ambani

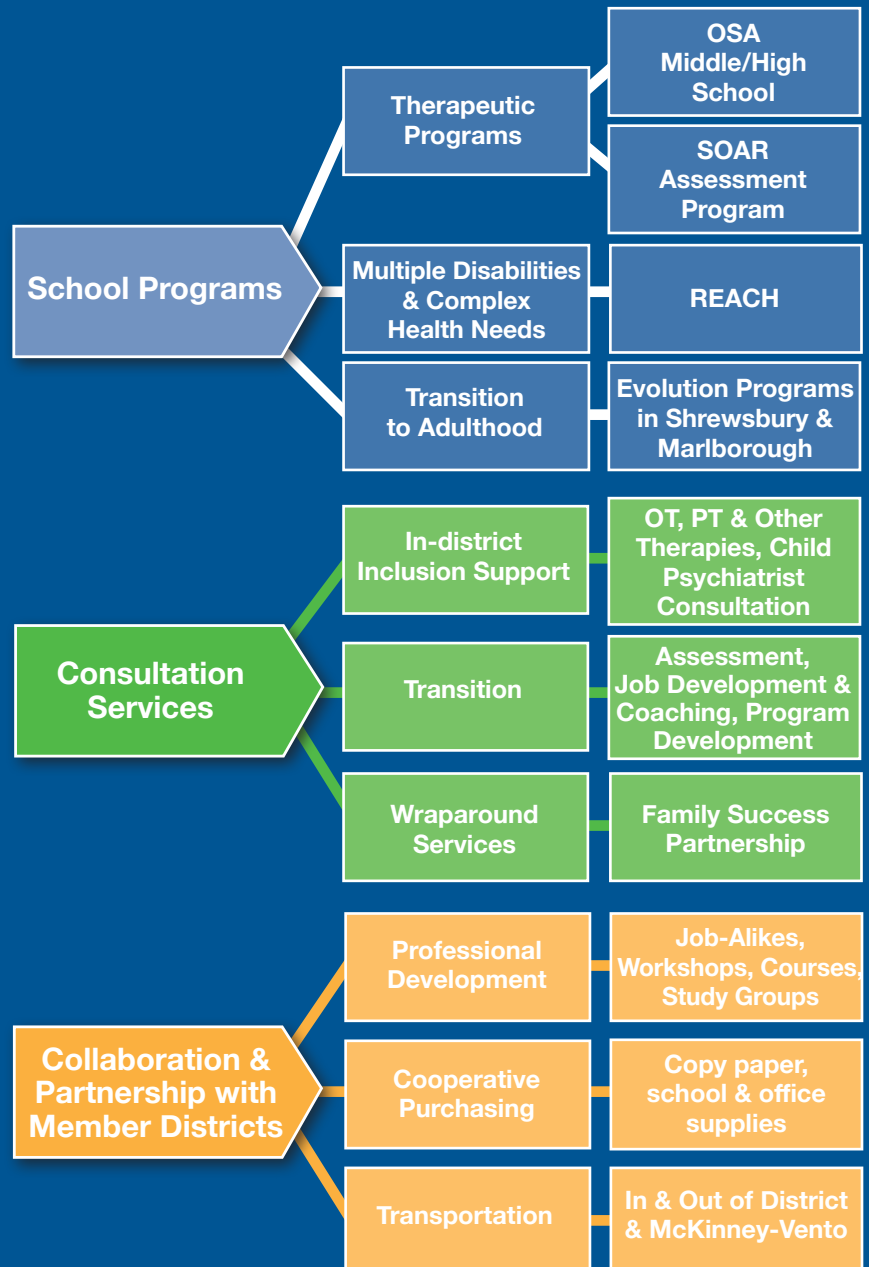




Assabet Valley Collaborative (AVC) provides unique, high-quality services to empower students, families and districts to overcome obstacles and achieve their goals. Our licensed and experienced educators and related staff are ready to support students with social/emotional, intellectual and/or physical needs.

AVC takes a multi-dimensional approach to promoting student success, family support and community integration. Through partnership and collaboration, we share resources, identify needs and create programs to effectively and efficiently support and address the evolving needs of our students, their families and our districts. Our services include: school programming, consultation services, cooperative professional development, purchasing and regionalized transportation.

COLLABORATIVE OFFERINGS



Orchard Street Academy (OSA)

formerly AVCAS



“Education is a human right with immense power to transform. On its foundation rest the cornerstones of freedom, democracy and sustainable human development.”

—Kofi Annan

PURPOSE

Our therapeutic day school offers academic rigor and clinical services to students in grades six through twelve who are experiencing emotional, learning and behavioral difficulties. Programming includes a strong emphasis on academics, clinical services, expressive arts, vocational supports and high-interest electives. OSA supports students in overcoming challenges related to mental and behavioral health to achieve individualized goals. OSA staff collaborate with students, families, sending school districts, state agencies and community mental health providers to ensure that students are supported during the school day as well as beyond the scope of the school day when indicated. Programming includes:

- Small instructional groups led by master’s-level professionals
- Integration of academics, expressive therapy and transition skills
- Tiered behavioral support model that build skills and relationships



OSA
TUITION 180 DAYS

\$48,218
MEMBER RATE

\$5,787
MEMBERSHIP SAVINGS

\$54,005
NONMEMBER RATE

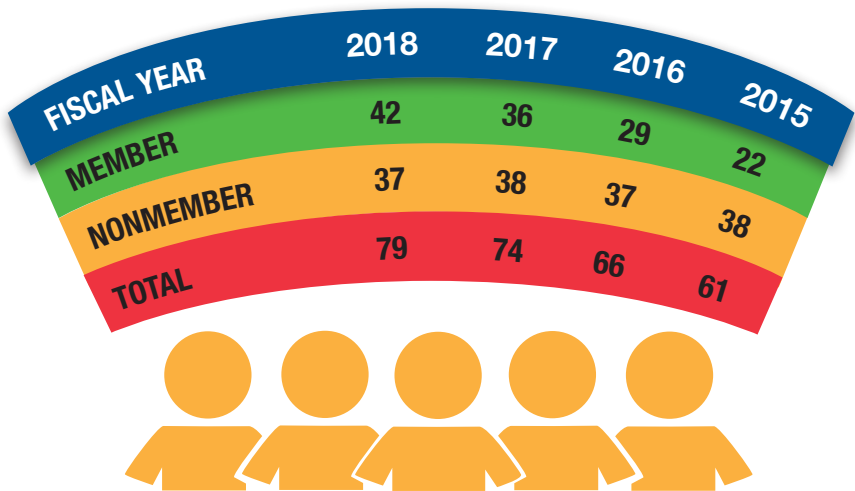
VALUE

OSA provides a regional option for students who may otherwise be referred for private school placements further from their home community. OSA is invested in supporting students in returning to their home district and working with the member districts to build the capacity to support the needs of students with social and emotional disabilities. OSA's expressive therapy programs and high-interest electives add value to our comprehensive academic and therapeutic setting. In addition to achievements noted for 2017-2018, our students and staff participated and experienced:



- Assemblage Art display at Marlborough Public Library
- Work Study Program and Service Learning Projects
- Community-based instruction
- Ocean Science and Computer Applications classes
- Enhanced curriculum delivery and implementation due to increased number of student Chromebooks
- Computer-based MCAS for eighth grade
- College Acceptances:
 - Becker College
 - Ben Franklin Institute of Technology
 - Middlesex Community College
 - Mass Bay Community College
 - Quinsigamond Community College

ENROLLMENT



ACHIEVEMENTS

- Gay-Straight Alliance (GSA) NOH8 (No Hate)
- Yoga
- Intramural basketball
- Student Council activities
- Theatre Arts elective and performance
- Music recording studio elective
- SAT/MCAS prep
- Creative writing/poetry
- Financial literacy
- Psychology classes
- Virtual learning classes
- Dialectical Behavior Therapy (DBT) full implementation
- Universal Design for Learning (UDL) full implementation
- Professional development for staff in: Restorative Practices, Universal Design for Learning (UDL), PBIS-Year 3, UDL Curriculum Bias, Crisis Prevention and Intervention, Cultural Proficiency, CPR, Culturally Responsive Teaching and the Brain, Effective teaching practices

DIRECTOR OF THERAPEUTIC PROGRAMS
Shannon VanderSwaagh
Orchard Street Academy
57 Orchard Street
Marlborough, MA

SOAR (at OSA)



“Education is not a tool for development - individual, community and the nation. It is the foundation for our future. It is empowerment to make choices and emboldens the youth to chase their dreams.”

– David A. Paterson

PURPOSE

Short-term Option for Assessment and Recommendations (SOAR) is a short-term stabilization and diagnostic assessment program for middle and high school students (grades 5-12). Our team collaborates closely with parents and districts to identify appropriate academic and clinical supports for students with social/emotional difficulties. We help teams better understand the skills and needs of our students to identify supports and strategies that will enable our students to progress in the least-restrictive environment. Program features include:

- Customized educational and clinical assessments
- Individualized academic and clinical services
- Comprehensive reports and recommendations

VALUE

SOAR is housed in the same building as OSA which provides access to services, expertise and facilities not typically found in other assessment programs – including comprehensive academic support, music, art and other elective teachers, physical education and clinical support services. Our highly-skilled school psychologists and child psychiatrist enable us to pass cost savings in clinical evaluations on to districts. SOAR staff is committed to supporting districts in responding to referral questions and



SOAR
TUITION 45 DAYS

\$5,787
MEMBERSHIP SAVINGS

\$12,984
MEMBER RATE

\$14,543
NONMEMBER RATE

identifying recommendations to support the student’s need in the least-restrictive environment. Because of the diversity of expertise available within AVC faculty, SOAR can serve a wide range of students, many of whom are transitioning from more restrictive settings like hospitalizations or residential settings, and many of whom are referred because of incidents or crises at home or school. In 2017-2018, our students and staff participated and experienced:

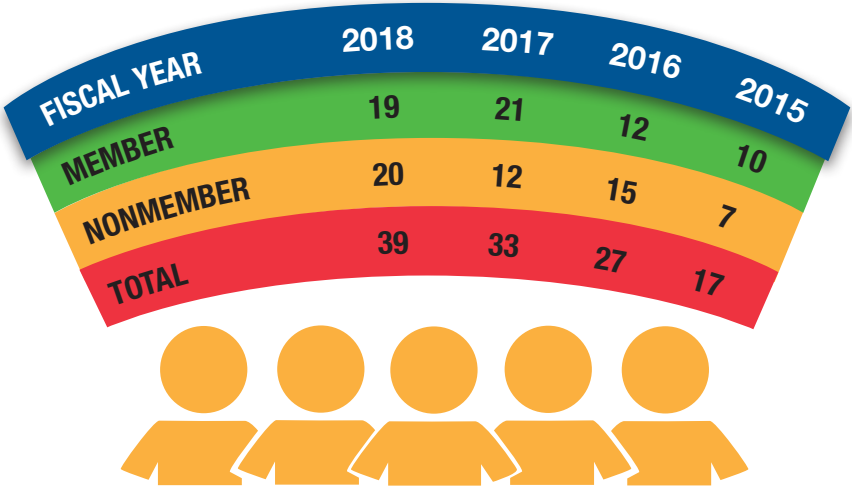
- Assemblage Art display at Marlborough Public Library
- Work Study Program and Service Learning Projects
- Community-based instruction
- Psychology, Ocean Science and Computer Applications classes
- Enhanced curriculum delivery and implementation due to increased number of student Chromebooks



ACHIEVEMENTS

- Yoga
- Student Council activities
- Theatre Arts elective
- Mindfulness
- Distress Tolerance skills
- Dialectical Behavior Therapy (DBT)-full implementation
- Universal Design for Learning (UDL) full implementation
- Professional development for staff in: Restorative Practices, Universal Design for Learning (UDL), PBIS-Year 3, UDL Curriculum Bias, Crisis Prevention and Intervention, Cultural Proficiency, CPR, Culturally Responsive Teaching and the Brain

ENROLLMENT



DIRECTOR OF THERAPEUTIC PROGRAMS

Shannon VanderSwaagh
Orchard Street Academy
57 Orchard Street
Marlborough, MA

REACH Program



“”

“I’m so grateful to you and your team for all of the contributions towards making my son’s graduation a great day for our family. Thanks for all the speeches, poems, flowers, gifts and entertainment and most especially for the love that was showered on us. Our son learned a lot and participated in many great activities. Watching the slide show, I’m grateful for the great work you do when teaching our special children. My heart is filled with appreciation as I remember him walking down the aisle.”

- parent

PURPOSE

REACH provides a multidisciplinary approach to meet the varied and complex academic, therapeutic and healthcare needs of students with multiple disabilities between the ages of 5-18.

REACH infuses social communication throughout programming with a particular emphasis on assistive technology and augmentative communication. Our classrooms are equipped with educational technology including Interactive Whiteboards. Our classes include:

- Embedded speech/language, physical, occupational, vision and music therapies
- Comprehensive nursing support
- Inclusion opportunities with typical peers
- Art, cooking, adaptive physical education, music and animal-assisted activities



REACH
TUITION 204 DAYS

\$75,281
MEMBER RATE

\$9,034
MEMBERSHIP SAVINGS

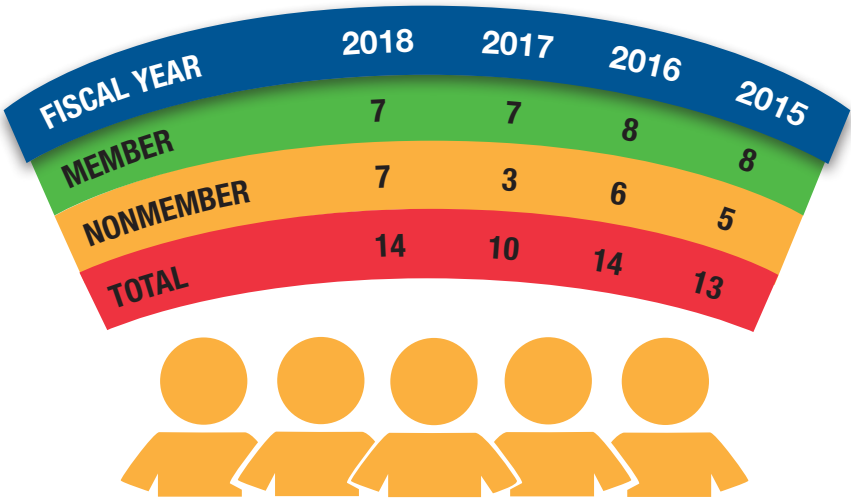
\$84,315
NONMEMBER RATE



VALUE

AVC’s REACH program provides a high-quality, cost-effective alternative to enrollment in private schools that are further away from our students’ home communities. Although quality and cost are important considerations, geography and inclusion are vital to the value AVC’s REACH classrooms offer our students, particularly from member districts. Most private placements are in the Metro Boston area that add travel time (during heavy commuting hours) and increased costs for districts. AVC’s REACH classrooms are housed in public school settings, which add the value of inclusion opportunities with peers in the host school community as well as being able to participate in home community activities.

ENROLLMENT



ACHIEVEMENTS

- iPad for therapeutic intervention
- Community-based Instruction
- Adapted PE
- Animal-assisted activities
- Art projects
- Nursing students
- Assistive Technology
- PBIS-year 1
- Adapted kayaking
- Book Club
- Quarterly newsletter for families and member districts
- Community service projects included: “Pink Out” for breast cancer awareness, letter writing campaign for first responders in Las Vegas, spring food drive to benefit Northborough Food Pantry, Central Mass Kibble Kitchen
- Professional development for staff in: ASL, CPI (Crisis Prevention) Training, PBIS (Behavior Interventions and Supports) planning, Google Bootcamp, CVI

DIRECTOR OF SATELLITE PROGRAMS

Karen Laskey
 REACH I/II: Trottier Middle School
 49 Parkerville Road
 Southborough, MA (Ages 5-14)
 REACH III/IV: Algonquin Regional High School
 79 Bartlett Street
 Northborough, MA (Ages 14-18)

Evolution Program



“If we are to achieve a richer culture, we must weave one in which each diverse human gift will find a fitting place.”
— Margaret Meade



PURPOSE

The Evolution Program is located in Shrewsbury and Marlborough. This transition program is designed for students ages 18-22, who continue to be eligible for educational services as they transition to adulthood. Evolution blends educational opportunities within real-world settings in the community. Our programming includes:

- Transition assessment, job development and job coaching
- Community-based instruction – Travel training, fitness, college coursework, shopping, and recreation
- School-based instruction – healthy relationships, cooking, finance, laundry, and hygiene
- Internships with retailers, health care centers and non-profit organizations

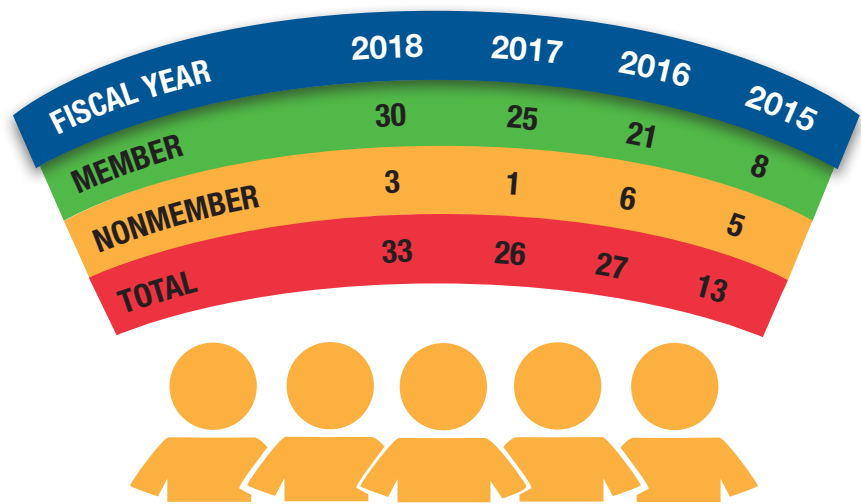
TUITION 180 DAYS >	MEMBER RATE	NONMEMBER RATE	MEMBERSHIP SAVINGS
Evolution Tier 1	\$33,155	\$37,134	\$3,979
Evolution Tier 2	\$49,183	\$55,085	\$5,902
Evolution Tier 3	\$75,281	\$84,315	\$9,034



VALUE

Evolution opened in 2009 with nine students. Over the next few years, the enrollment tripled and the program relocated to a larger space, cofounded through a partnership with Shrewsbury Public Schools. In 2014, Evolution opened a satellite campus in Marlborough to provide additional expanded options geographically and programmatically. Because Evolution connects students with local community-based opportunities, it increases the likelihood that our young adult students will stay connected with those resources when they leave Evolution by graduating or turning 22. Evolution served 33 students in 2017-2018.

ENROLLMENT



ACHIEVEMENTS

- Quinsigamond Community College Coursework
- Framingham State University Coursework
- Community-based Instruction
- Experiential social skills class
- iPad for therapeutic intervention
- Music therapy
- YMCA membership
- Adaptive kayaking
- Community gardening
- Garden-to-table activities
- Animal-assisted activities
- Quarterly newsletter for families and member districts
- Competitive employment
- After-school social events, “Friday Night Out”
- Family Workshop series
- Wraparound services
- Community service projects included: Central Mass Kibble Kitchen, Worcester Food bank
- Professional development for staff in: ASL, CPI (Crisis Prevention) Training, PBIS (Behavior Interventions and Supports) planning, Google Bootcamp, CVI

DIRECTOR OF SATELLITE PROGRAMS

Karen Laskey
 Shrewsbury High School
 64 Holden Street
 Shrewsbury, MA

 AVC- Marlborough
 28 Lord Road
 Marlborough, MA

OT, PT, and Other Therapies



“Change is the end result
of all true learning.”

– Leo Buscaglia

OVERVIEW

Assabet Valley Collaborative Consultation Services offer our member districts expertise and assistance to address a wide range of therapeutic needs for students and families. We provide a variety of related services that include:

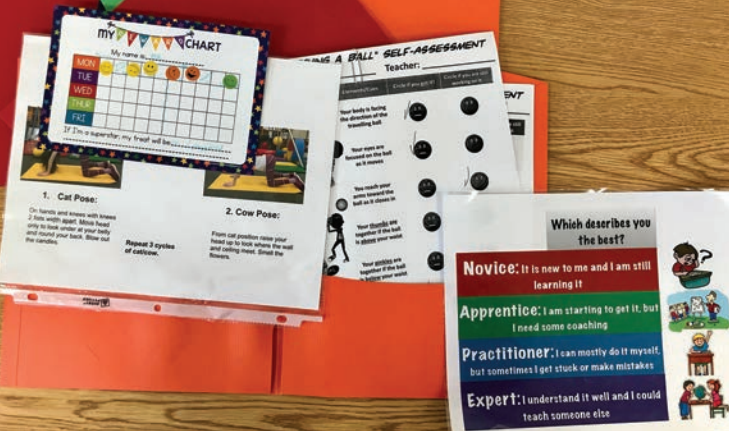
- Highly-trained staff
- Programs designed to address specific students’ needs
- Collaborative and flexible scheduling and consultation

In-district Inclusion Support

AVC employs a range of experts with particularly specialized training and credentials that helps to support the low-incidence needs in member districts. Additionally, AVC’s consultants are committed to integrated services and expanding the capacity of our member districts to provide increasing support to students in their home districts in the least-restrictive setting.



HOURLY CONSULTATION	MEMBER RATE	NONMEMBER RATE	MEMBERSHIP SAVINGS
OT, PT, SLP, Assistive Technology, Music Therapy, Social Work/ Counseling	\$89.85	\$100.65	\$10.80
Therapy Assistants – PTA, COTA, SLP	\$59.90	\$67.10	\$7.20
Child Psychiatry Consultation	\$273.50	\$306.35	\$32.85



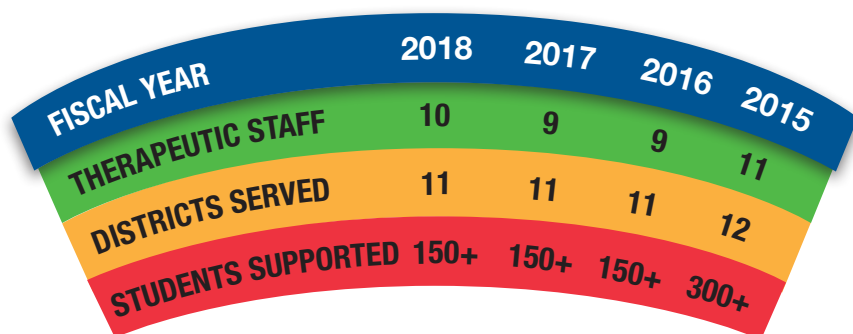
“”

“Whenever I have a question or a problem to solve I always call the Collaborative first.”

–District Director of Special Education

Our inclusion supports include direct student assessments and evaluations, developing and implementing individual/group programs and providing consultation to district staff, parents or teams. Our team focuses on the whole child and developed interventions for students while building district capacity as well. AVC staff utilized their professional skills and expertise in collaboration to provide support to students, families and districts while ensuring seamless communication amongst stakeholders. FY18 offerings:

- OT and PT assessments and screening
- Vocational and program assessments
- PBIS training



ACHIEVEMENTS

- iPads for therapeutic service delivery
- Partnerships with statewide organizations to support inclusion and professional development
- Child psychiatrist consultation and professional development
- Community partnerships developed to expand district vocational opportunities
- Transition partners: Hudson and Marlborough Public Schools
- Adaptive equipment trainings for medically fragile students
- Whole class yoga instruction
- Professional development for staff in: evidence approach to standing and walking, therapy in the schools, brace selection, compassion fatigue and the art of chronic self-care, Google bootcamp, cultural proficiency, clinical performance instrument training
- Coordinated business partner communications on behalf of students
- Peer-to-peer mentoring

DIRECTOR OF CONSULTATION SERVICES

Nancy Ahrabi-Nejad
AVC- Marlborough
28 Lord Road, Suite 125
Marlborough, MA

Family Success Partnership (FSP)



“It is not enough to be compassionate. You must act.”

—Dalai Lama

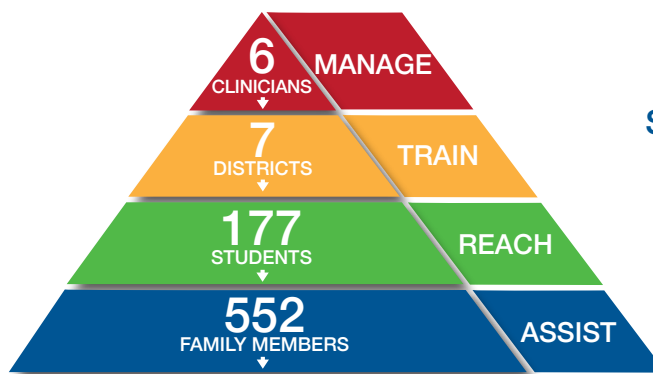
PURPOSE

Family Success Partnership (FSP) is a family-centered wraparound program designed to support students and their families who have needs that fall outside of school that have not yet been met by community or state agency services. Each family participating in FSP is unique and Family Support Counselors (licensed mental health professionals) help each family develop goals and identify resources needed to achieve those goals. FSP helps families navigate the intricate process of health care insurance, state agency applications and waitlists – assisting schools in addressing the non-academic needs of students that impact student outcomes.

VALUE

FSP wraparound is a strengths-based, student-centered, collaborative support that assists schools in addressing non-academic barriers to learning. We provide a variety of services to help students and families address basic needs and achieve a level of social and emotional well-being that makes learning possible. In collaboration with district administration and school counselors, they supported over 175 families. During FY18, AVC partnered with another collaborative to replicate programming. Our team of dedicated counselors worked with families to access:

- Medical care
- Counseling
- Housing and essential resources
- Insurance



FSP wraparound is a **STRENGTHS-BASED** **STUDENT-CENTERED,** **COLLABORATIVE** support that assists schools in addressing non-academic barriers to learning.

Learn what FSP parents are saying



“ ”

“FSP is an amazing service for families and it’s nice to see a person who loves her job and knows all the resources in the area.”

“I feel heard and she makes suggestions and possible solutions that I wouldn’t get if I wasn’t part of this program. It’s my first experience with a wonderful program like this.”

“Many families struggle without knowing there are resources out there. It was helpful that she knew all the resources and could connect us. Without this program, people don’t know what is available to them.”

SERVICE	MEMBER RATE	NONMEMBER RATE	MEMBERSHIP SAVINGS
Phase I	\$31,165	\$34,905	\$3,740
Phase II	\$62,330	\$69,810	\$7,480
Phase III	\$93,493	\$104,713	\$11,220
Phase IV	\$124,660	\$139,620	\$14,960

*Founding grant partners: Metro West Health Foundation, Robert Wood Johnson Foundation, C.F. Adams Charitable Trust Foundation, The Sudbury Foundation jointly funded FSP from 2007-2012 – and supported ongoing activities for sustainability.

ACHIEVEMENTS

- Wraparound Services-A Lifeline to Inclusion-A Sequel: presented to M.A.S.S. -Summer 2018
- Collaborated with programs for “parent nights”
- Replication initiative
- Increased caseload for FY18 and districts served
- Family Needs Scale implemented in full to measure impact and outcomes
- Certified Screening, Brief Intervention and Referral to Treatment (SBIRT) trainers
- Staff trained as Cultural Proficiency Trainers
- Staff led trainings for districts included: Compassion, Fatigue and the Art of Chronic Self Care, CRA’s and the Role of Juvenile Probation, The Emotional Consequences of the Internet, Cultural Proficiency
- Collaboration with school psychologists and adjustment counselors
- Professional development for staff in: Cultural Proficiency-Deep Dive, CBT for Perinatal Emotional Complications, National Wraparound Academy

DIRECTOR OF CONSULTATION SERVICES

Nancy Ahrabi-Nejad
AVC- Marlborough
28 Lord Road, Suite 125
Marlborough, MA

Professional Development



PURPOSE

In FY18, AVC provided over 200 contact hours of formal training to over 550 participants as part of our commitment to meeting the professional development needs identified by member districts to improve the quality of their programs and services. Our staff provided Cultural Proficiency workshops to over 150 participants in member districts throughout the year. AVC provides specialized professional development, professional learning communities provides an economy of scale to reduce costs and distance for high priority or mandatory training, and customizes workshops to meet specific needs of districts. The table on the following page highlights activities for this fiscal year.



“Education promotes equality and lifts people out of poverty. It teaches children how to become good citizens. Education is not just for a privileged few, it is for everyone. It is a fundamental human right.”

– Ban Ki-moon

ACHIEVEMENTS

AVC delivered equity-centered professional development during FY18 and continued offering several Cultural Proficiency classes (year 3): ***Unpacking Cultural Proficiency: Building Diverse, Inclusive Learning Environments; Culturally Proficient Leadership–Deep Dive***. Courses were offered in the fall of 2016 and 2017 with an emphasis on bridging multiple perspectives and applying a cultural proficiency (CP) framework to increase the quality of education and achievement for all learners. Objectives for these workshops included: Engaging in self-exploration and reflection of personal attitudes, beliefs and assumptions regarding diversity and equity; increase understanding of the historical context of inequality in schools; Begin to internalize and value CP as an approach to leading and managing the dynamics of diversity; identify the relationship between the CP approach and our work to increase student achievement; apply the CP approach to building and organizational planning, practice and policy making. The Deep Dive session provided extensive content regarding equity and cultural proficiency in schools and offered participants an opportunity to expand their work as change agents within their schools and organizations.

During the fall of FY18, AVC offered: ***Google Certified Educator Level 1 Bootcamp***. Participants explored themes and tools required to prepare for the Google Level 1 Certified Educator exam.

We offered our 2nd ***Leadership for Inclusive Practices Conference Series*** during the winter and spring of 2018. The series was designed to provoke thought and inquiry,



deliver practical tools and strategies, and to equip district teams to promote increased inclusiveness while strengthening leadership skills that can be applied generally to the practice of district and school leadership. The series included: *Rethinking Behavior with Collaborative Problem Solving: Skill, not Will; Design for the Variability of All Learners; Building Community through Restorative Practices*. Objectives for these conferences included: How different explanations for and interpretations of challenging behavior can lead to dramatically different approaches to intervention; various cognitive skills that are central to compliant behavior at school; basic underpinnings of the Collaborative Problem Solving approach to school discipline; understanding the brain science of learner variability; understanding the foundational theory of Universal Design for Learning (UDL); connect practice and application of UDL; learn and identify the fundamental principles of restorative practices and its use and application; recognize restorative practices as a social science and the need for students' self-reflection as they develop relational competencies in building community.

Due to popular demand, we offered: *Writing Better IEP's: Building Capacity in your Districts* during the summer and fall. This series was designed to provide special education

PD topics Provided In Districts	# Attendees	# Contact Hours
Cultural Proficiency	155	8
Facilitation of District Strategic Planning	80	35
Other workshops and training included: PBIS, FSP, New Directors of Special Education Leadership Institute, Transition Program Review-NASET, Turning on the Tuned Out Child, LEAP Project for District Leaders	155	49
Total	390	92

administrators with specific training in how to develop and implement district/building level training on writing instructionally relevant IEP goals that are measurable. The fall workshops focused on trainer coaching and in-district training strategies to enhance the IEP process.

PD Topic/Initiative	Member Fee	Nonmember Fee	# of Attendees	# of Hours
Unpacking Cultural Proficiency	\$700	\$750	7	21
Writing Better IEP's: Building Capacity in your district	\$750	\$825	32	30
Google Certified Educator Level 1 Boot Camp	\$395	\$450	12	12
Cultural Proficiency Deep Dive	\$775	\$865	9	21
Rethinking Behavior with Collaborative Problem Solving	\$200	\$230	31	7
Design for the Variability of all Learners	\$200	\$230	24	7
Building Community through Restorative Practices	\$200	\$230	33	7
Compassion Fatigue	\$65	\$75	28	3

The year concluded with a *Compassion Fatigue Workshop* for school counselors, social workers, psychologists and nurses. Topics included: differentiating vicarious trauma, burnout and compassion fatigue, learn the fundamentals for Laurie Lipsky's Trauma Stewardship Model, fundamentals of Sandra Bloom's SELF Model and to identify sources of compassion satisfaction.

Job-Alike (Professional Learning Communities)

AVC convenes monthly meetings for member district leaders. The following table includes the job-alike groups, the priorities/accomplishments, and a summary of responses to a survey of group members to rate the value and benefits of job-alikes during 2017-2018.

“A mind that is stretched by new experiences can never go back to its old dimensions.”

—*Oliver Wendell Holmes, Jr.*

AVC Administrative Office
28 Lord Street, Suite 125
Marlborough, MA

Group	2017-2018 Topics/Initiatives
PPS/Special Education Administrators	<ul style="list-style-type: none"> • Social Emotional Learning • Co-teaching teams • Chapter 688 Transition Planning • Transition Services • Program Evaluations for psychologists and adjustment counselors • Professional Development • Proportionate Share • Out of District Program Monitoring • Student Records • Budgeting
School Business Officials	<ul style="list-style-type: none"> • Preparing your Special Education Budget • RADAR review and comparison • Joint meeting with Facilities Directors • Kajeet: Transportation • Edventures • MSBA and new school construction • Joint meeting with Tech Directors • E-rate
Technology Leaders	<ul style="list-style-type: none"> • MCAS • Goose Chase • Funding District Technology • Blizzard Bags & virtual learning • Personalized Learning • Managing Innovation Cycle • SIS • Social Emotional Learning (SEL) and Technology
Curriculum Directors	<ul style="list-style-type: none"> • SEI • Radar Grant • SEL behavior supports • Mathematics progress monitoring • Blended learning • Inclusive Practices • Virtual Learning • Curriculum Bias and Self-Study • PBIS
Instructional Technology Specialists	<ul style="list-style-type: none"> • DILL World Language Lab • Foundational Apps for Google • Google Keep • Robotics • Makerspace • Design Thinking • Laboratory • Professional Development • Gamification

Value Ratings and Comments (No Value = 1) (4 = Extremely Valuable)

10 Respondents: Average Value Rating = 3.6

- Participation in this group provides me with a wealth of information regarding various ways to problem-solve and effectively address the many challenges associated with special education in my district.
- I enjoy meeting with the district directors to discuss forum topics where we all share our practices.
- Ability to discuss problems of practice with others as well as learn new information
- Area special education directors share information about best current practices in the ever-changing special education regulations at the state and federal level. Program and instructional practices are discussed.
- Opportunity to network, share resources, validation/support from colleagues
- Keep doing what you are doing. It is much appreciated.

6 Respondents: Average Value Rating = 4.0

- We improved our processes when it comes to certain areas, because of the information I get from my job-alike meetings.
- Sharing information on best practices
- I find it helpful when we have joint meetings with other AVC Job-alikes.
- Comparative info from other districts is helpful; offers a smaller group setting to go into select topics.
- Hearing about what others are doing is helpful when our district looks to implement a new program, for example. There are individuals with whom you can discuss things and you do not have to re-invent the wheel. Also it helps to connect with others who do the same job since we are the only business director in each of our respective districts. That is a key benefit for me.

3 Respondents: Average Value Rating = 3.0

- I share what our job-alike group is doing when a topic in our district comes up that connects to what we have discussed.

5 Respondents: Average Value Rating = 3.3

- It has been tremendously valuable to network with colleagues from other districts, particularly as we share resources and exchange ideas with one another. Through the job-alike, I have been able to take information back to our district leaders.
- Hearing what others are doing (or not doing) is very informative and enriching.
- Having job-alike colleagues is like a customized learning network. We face similar challenges, and having a safe place to share and problem-solve has been an enormous help.
- Sharing initiatives and knowledge resources across districts.

8 respondents: Average Value Rating = 3.6

- Share/Discuss/Explore innovative technology tools and applications
- I have been able to take back tools we discussed to my own school district.
- Working with colleagues (specialist) is a great way to share information, training and ideas.
- Chance to brainstorm/learn from others in the field
- Great to see examples of what is being done in other schools.
- Love the collaboration and visiting other schools.

Transportation



PURPOSE

AVC provides safe, reliable and cost-efficient special education transportation services by contracting with transportation vendors on behalf of our member school districts. We view transportation as an integral part of each student’s education and contract with vendors who share our passion and expertise in serving students with disabilities. Our contract requires vendors to employ well-trained drivers and monitors and that the fleet of vehicles used are well-equipped and maintained. AVC leverages volume from many districts; transportation vendors submit competitive rates to AVC resulting in cost savings for special education transportation. In addition, AVC monitors the quality of the services provided, to save districts valuable time and to capitalize on an economy of scale. In FY18, AVC entered its second three-year contract with Van Pool Transportation. We added in-district services for Maynard Public Schools as well. While pricing is an important element of the transportation offered, our districts rely on AVC to provide services with vendors who are committed to safe, high-quality and reliable transportation.

“Equality is the public recognition, effectively expressed in institutions and manners, of the principle that an equal degree of attention is due to the needs of all human beings.”

—Simone Weil

TRANSPORTATION	MEMBER RATE	NONMEMBER RATE	MEMBERSHIP SAVINGS
Single district route: 7d vehicle in-collaborative	\$116.80	\$130.82	\$14.02
Single district route: 7d vehicle outside collaborative	\$143.35	\$160.55	\$17.20
Single district route: Wheel Chair vehicle in-collaborative	\$234.15	\$262.25	\$28.10
Single district route: Wheel Chair vehicle outside collaborative	\$238.85	\$267.51	\$28.66

FISCAL YEAR	STUDENTS TRANSPORTED	MEMBER UTILIZING SERVICES	NONMEMBER UTILIZING SERVICES
2018	436	16	21
2017	393	15	14
2016	364	15	14
2015	378	15	15

Services include:

- In-district and out-of-district McKinney Vento, field trips, community-based instruction, and after school services
- Monitored two-way radios, GPS and video monitoring
- Pre-screened CORI and SAFIS (Statewide Application Fingerprinting Identification Services) and specially trained drivers and monitors



AVC Administrative Office
28 Lord Road, Suite 125
Marlborough, MA

Cooperative Purchasing



PURPOSE

AVC improves efficiencies and increases cost savings through the facilitation of joint purchasing through which districts are able to obtain competitive pricing from vendors while taking advantage of a streamlined bid process – which often yield bids lower than the state bid list and single-district procurement activities. In 2017-2018, AVC conducted joint procurement of: School Supplies, Paper, and Office Supplies. The contracts with WB Mason for school supplies, paper and office supplies yielded a savings to districts of over \$300,000.

FY18 Estimated Savings resulting from Cooperative Purchase of Paper/Case, School & Office Supplies				
Account Name	Office Supplies	Paper/Case	School Supplies	Total
Algonquin Regional HS	\$23,833.34	\$7,591.05	\$515.25	\$31,939.64
Assabet Valley Regional Voc	\$13,663.50	\$7,042.71	\$703.31	\$21,409.52
Assabet Valley Collaborative	\$4,751.79	\$1,149.39	\$247.74	\$6,148.93
Berlin/Boylston Region	\$6,252.64	\$4,334.46	\$1,785.83	\$12,372.93
Hudson Public Schools	\$13,709.59	\$18,463.49	\$1,191.35	\$33,364.44
Marlborough Public Schools	\$38,790.67	\$25,742.82	\$10,921.19	\$75,454.68
Maynard Public Schools	\$4,266.20	\$3,018.30	\$623.75	\$7,908.24
Nashoba Regional	\$21,118.43	\$14,488.99	\$3,692.54	\$39,299.95
Northborough Public Schools	\$1,859.51	\$9,512.19	\$4,461.54	\$15,833.24
Shrewsbury Public Schools	\$21,290.89	\$22,819.95	\$2,284.66	\$46,395.50
Southborough Public Schools	\$13,908.79	\$7,454.63	\$2,246.70	\$23,610.12
Westborough Public Schools	\$8,151.46	\$10,386.57	\$1,402.24	\$19,940.27
Total	\$171,596.81	\$132,004.55	\$30,076.09	\$333,677.45

*Savings calculated based on items from the AVC WB Mason Office Supplies Contract and applying contracted discount compared with state pricing with WB Mason Catalog. Differences in prices between those items yielded an average of an additional 90% savings using the AVC Contract.

Office Supplies Savings*			
Account Name	Office Supplies (81.1% discount from ultimate office catalog pricing)	Office supplies (64% minimum discount from WB catalog)	Estimated Cost Savings
Algonquin Regional HS	\$26,342.11	\$50,175.45	\$23,833.34
Assabet Valley Regional Voc	\$15,101.76	\$28,765.26	\$13,663.50
Assabet Valley Collaborative	\$5,251.98	\$10,003.77	\$4,751.79
Berlin/Boylston Region	\$6,910.81	\$13,163.45	\$6,252.64
Hudson Public Schools	\$15,152.71	\$28,862.30	\$13,709.59
Marlborough Public Schools	\$42,873.90	\$81,664.57	\$38,790.67
Maynard Public Schools	\$4,715.27	\$8,981.47	\$4,266.20
Nashoba Regional	\$23,341.42	\$44,459.85	\$21,118.43
Northborough Public Schools	\$2,055.25	\$3,914.76	\$1,859.51
Shrewsbury Public Schools	\$23,532.04	\$44,822.93	\$21,290.89
Southborough Public Schools	\$15,372.87	\$29,281.66	\$13,908.79
Westborough Public Schools	\$9,009.51	\$17,160.97	\$8,151.46
Total	\$189,659.63	\$361,256.44	\$171,596.81

Paper Savings*				
Account Name	Paper-WB Mason	Paper/ Case	State bid \$	Estimated Cost Savings
Algonquin RHS	\$14,621.59	655.0	\$22,212.64	\$7,591.05
Assabet Valley Regional Voc	\$13,569.62	608.4	\$20,612.33	\$7,042.71
Assabet Valley Collaborative	\$2,201.76	99.0	\$3,351.15	\$1,149.39
Berlin/Boylston Region	\$8,312.28	373.3	\$12,646.74	\$4,334.46
Hudson Public Schools	\$35,370.60	1,590.3	\$53,834.09	\$18,463.49
Marlborough Public Schools	\$49,882.24	2,228.6	\$75,625.06	\$25,742.82
Maynard Public Schools	\$11,439.04	427.1	\$14,457.34	\$3,018.30
Nashoba Regional	\$27,908.80	1,251.3	\$42,397.79	\$14,488.99
Northborough Public Schools	\$19,674.98	819.6	\$29,187.17	\$9,512.19
Shrewsbury Public Schools	\$45,007.70	1,988.6	\$67,827.65	\$22,819.95
Southborough Public Schools	\$15,838.80	685.6	\$23,293.43	\$7,454.63
Westborough Public Schools	\$31,046.08	1,213.0	\$41,432.65	\$10,386.57
Total	\$274,873.49	11,939.8	\$406,878.04	\$132,004.55

*Savings calculated by comparing the price of a case of paper purchased through jointly procured contract with WB Mason with the price of paper available for purchase from the State Bid List. Savings = number of cases multiplied by the difference between prices. Percentage savings is approximately 48%.

Cooperative Purchasing

School Supplies Savings*			
Account Name	School Supplies-WB	State bid (School Specialty) \$	Estimated Cost Savings
Algonquin Regional HS	\$1,288.13	\$1,803.38	\$515.25
Assabet Valley Regional Voc	\$1,758.27	\$2,461.58	\$703.31
Assabet Valley Collaborative	\$619.36	\$867.10	\$247.74
Berlin/Boylston Region	\$4,464.57	\$6,250.40	\$1,785.83
Hudson Public Schools	\$2,978.38	\$4,169.73	\$1,191.35
Marlborough Public Schools	\$27,302.97	\$38,224.16	\$10,921.19
Maynard Public Schools	\$1,559.37	\$2,183.12	\$623.75
Nashoba Reg. School District	\$9,231.34	\$12,923.88	\$3,692.54
Northborough Public Schools	\$11,153.84	\$15,615.38	\$4,461.54
Shrewsbury Public Schools	\$5,711.64	\$7,996.30	\$2,284.66
Southborough Public Schools	\$5,616.76	\$7,863.46	\$2,246.70
Westborough Public Schools	\$3,505.59	\$4,907.83	\$1,402.24
Total	\$75,190.22	\$105,266.31	\$30,076.09

*Savings calculated by selecting 5-10 items from the AVC Contract WB Mason School Supplies Catalog and comparing those items from School Specialty School Supplies Catalog from the State Bid List. Differences in prices between those items yielded an additional 40% savings using the AVC Contract.

Equality

Partnership

**Student
Centered**

**Social
Justice**

Empower

Transition





Assabet Valley Collaborative

Administrative Office

28 Lord Road, Suite 125 • Marlborough, MA 01752

508-460-0491 • www.avcollaborative.org



<https://www.facebook.com/avcsatelliteprograms>



follow us @avcollab

Providing effective and efficient services to meet current and
evolving needs of member school districts:

Assabet Valley Regional • Berlin/Boylston Region • Berlin
Boylston • Grafton • Hudson • Marlborough • Maynard
Millbury • Nashoba Region • Northborough • Northborough/
Southborough Region • Southborough • Shrewsbury • Westborough

Assabet Valley Collaborative

Financial Statements

For the Year Ended June 30, 2018

Assabet Valley Collaborative
Contents
For the Year Ended June 30, 2018

	<u>Page</u>
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-7
Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Other Postemployment Benefits Trust (Fiduciary Fund)	
Statement of Fiduciary Net Position	14
Statement of Changes in Fiduciary Net Position	15
Notes to Financial Statements	16-29
Required Supplementary Information:	
Statement of Revenues, Expenditures and Changes in Fund Balances of the General Fund – Budget to Actual – Budgetary Basis	31
Schedule of the Collaborative's Proportionate Share of Net Pension Liability	32
Schedule of Pension Contributions	33
Other Supplementary Information:	
Statement of Revenues and Expenditures and Changes in Fund Balance by Program	35-36
Schedule of Treasurer's Cash	37
Information Required by MGL Chapter 40	38-39
Independent Auditor's 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	40-41



FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Assabet Valley Collaborative
Marlborough, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Assabet Valley Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Assabet Valley Collaborative's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Assabet Valley Collaborative, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A to the financial statements, in fiscal 2018, the Collaborative fully implemented Governmental Accounting Standards Board Statements No. 74, *Financial Reporting for Postemployment Benefit Plan Other Than Pension Plans* and No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules on pages 3-7 and 31-33 be presented to supplement the basic financial statements. Such information, although not 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 Assabet Valley Collaborative's basic financial statements. The supplementary information on pages 35-39 is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2018, on our consideration of Assabet Valley Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Assabet Valley Collaborative's internal control over financial reporting and compliance.



Certified Public Accountants
Newburyport, Massachusetts
November 16, 2018

Assabet Valley Collaborative
Management's Discussion & Analysis
(unaudited)
June 30, 2018

The following discussion and analysis of the Assabet Valley Collaborative's (the Collaborative) financial performance provides an overview of the Collaborative's financial activities for the fiscal year ended June 30, 2018 and summarized comparative information for 2017. Please read it in conjunction with the Collaborative's financial statements, which follow.

THE COLLABORATIVE AS A WHOLE

The Collaborative was established for the purpose of conducting educational programs and/or services, which meet low-incidence special needs children for whom its member school committees are responsible. The Collaborative also provides clinical services as requested by its member districts. Non-member school districts may contract for program and clinical services as capacity allows. The Collaborative is supported through program tuition and fees for clinical services from contracting municipalities. The Collaborative is governed by an eleven member Board of Directors consisting of one representative from each district.

The Collaborative operated within the budget established by the Board of Directors for the year ended June 30, 2018. During Fiscal 2018, the Collaborative continued to lease a 17 classroom building in Marlborough where its therapeutic middle and high school program is based as part of a 25 year lease agreement with the City of Marlborough. Highlights of the agreement include: exclusive use of the facility, responsibility for building improvements, repair and landscaping. The Collaborative also owns administrative offices and professional development space located at 28 Lord Road, Marlborough, Massachusetts. Their Marlborough Evolution post graduate program and Family Success Partnership are also located there.

The Collaborative's Orchard Street Academy (OSA), a tuition based therapeutic middle and high school program served 79 students, equating to 49.81 full time equivalent (FTE) and served 39 students equating to 44.69 FTE, in its SOAR 45 day assessment program. Enrollment in AVC's intensive special needs REACH program totaled 14 students equating to 10.99 FTE. REACH program classrooms are located in member district schools. The post graduate program for 18 to 22 year old students with intensive special needs, Crossroads, was integrated with the Evolution program in FY13 (Tier 3). The Collaborative is in its ninth year of programming for Evolution (located at Shrewsbury High School and Marlborough) with enrollment of 33 students and 27.77 full time equivalent students respectively. FY18 marks the fourth year of programming in Marlborough for Evolution students. (This cohort of students is smaller than the Shrewsbury cohort.) In addition, the Collaborative provided specialized transportation for 436 students to and from public day, private day and residential placements. FY18 marked the sixth year of a transportation contract with VanPool Inc. Therapeutic and consultation services were provided to 135 students within member districts in the following disciplines: occupational, physical, speech, vision, transition, child psychiatry and music therapies. The Family Success Partnership is in its seventh year of providing wrap-around services to 176 families in collaboration with member districts. (Individuals receiving service during this fiscal year totaled 552. The issues families and individuals face are increasingly more complex, leading to extended service periods. The complexities among the communities served are very diverse as well.) The Collaborative also provided professional development programs to over 550 school personnel from member and non-member districts.

The Collaborative had a general fund balance of \$2,287,865 as of June 30, 2018.

Assabet Valley Collaborative
Management's Discussion & Analysis
(unaudited)
June 30, 2018

OVERVIEW OF THE FINANCIAL REPORTS

This discussion and analysis is intended to serve as an introduction to the Collaborative's financial statements. The Collaborative's financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Statements:

The government-wide financial statements report information about the Collaborative as a whole using accounting methods similar to those used by private sector companies.

- The **Statement of Net Position** presents information on all of the Collaborative's assets and liabilities with the difference between the two reported as net position. It is one way of measuring the Collaborative's financial health or position.
- The **Statement of Activities** presents information showing how the Collaborative's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

Over time, increases or decreases in the Collaborative's net position is an indicator of whether its financial position is improving or deteriorating. The reader will also need to consider other non-financial factors such as changes in economic conditions when evaluating the overall financial health of the Collaborative.

Fund Financial Statements:

Funds are accounting devices used to keep track of specific sources of funding and spending in particular categories: governmental funds, proprietary funds, and fiduciary funds. Presently, the Collaborative has only governmental and fiduciary funds.

- **Governmental funds** – The Collaborative's basic services are included in governmental funds, which generally focus on: 1) how cash and other financial assets that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Collaborative's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information (reconciliation schedules) is provided following the governmental funds statements that explains the relationship (or differences) between these two types of financial statement presentations.
- **Fiduciary fund** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Collaborative's own programs.

Notes to the Financial Statements:

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the information provided in the Collaborative's financial statements.

Assabet Valley Collaborative
Management's Discussion & Analysis
(unaudited)
June 30, 2018

Supplementary information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America. This report also includes other supplementary information, which provides more detail supporting the financial statements and information required by the Massachusetts Department of Elementary and Secondary Education.

GOVERNMENT-WIDE FINANCIAL HIGHLIGHTS

The following summarized Statement of Net Position is for the fiscal year 2018 with comparative information from fiscal year 2017:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Current assets, i.e. cash, accounts receivable and prepaid expenses	\$ 4,178,000	\$ 3,398,000
Capital assets	<u>1,047,000</u>	<u>1,138,000</u>
Total Assets	<u><u>\$ 5,225,000</u></u>	<u><u>\$ 4,536,000</u></u>
Current liabilities, i.e. accounts payable, accrued expenses, current portion of long-term debt and unearned revenue	\$ 1,884,000	\$ 1,512,000
Non-current liabilities	<u>5,648,000</u>	<u>3,714,000</u>
Total Liabilities	<u><u>\$ 7,532,000</u></u>	<u><u>\$ 5,226,000</u></u>
Net Position:		
Invested in capital assets	\$ 369,000	\$ 406,000
Restricted	50,000	-
Unrestricted	<u>(2,726,000)</u>	<u>(1,096,000)</u>
Total Net Position	<u><u>\$ (2,307,000)</u></u>	<u><u>\$ (690,000)</u></u>

During fiscal year 2018, net position decreased by approximately \$32,000 before the cumulative effect of recording the beginning balance adjustment of the net OPEB liability in accordance with Governmental Accounting Standards Board ("GASB") Statement No. 75. The prior period adjustment was approximately \$1,585,000. During fiscal 2018, Assabet Valley Collaborative recorded increases in the net retirement health benefit obligations required by GASB Statement No. 75. of approximately \$469,000. The net effect results in a surplus of approximately \$436,000 which is a result of Collaborative operations during the fiscal year.

Current assets increased approximately \$780,000 due primarily to operations. The Collaborative also recorded transfers of \$75,000 into its OPEB trust and \$50,000 into its Capital Reserve Fund.

Assabet Valley Collaborative
Management's Discussion & Analysis
(unaudited)
June 30, 2018

As indicated in the following summarized Statement of Activities, total revenue increased by approximately \$1,802,000 and expenses increased approximately \$601,000 during fiscal year 2018. Charges for services increased approximately \$1,740,000 from fiscal year 2017 primarily due to more transportation, alternative high school, REACH and vocational evolution activities. There were various other small increases and decreases in revenues amongst the other programs. There was also an increase in assessment income of \$24,000. Other postemployment benefits decreased approximately \$192,000 over fiscal year 2017. Education and other services expenses increased by approximately \$695,000, primarily due to higher transportation costs and additional personnel.

	<u>Year ended</u> <u>June 30, 2018</u>	<u>Year ended</u> <u>June 30, 2017</u>	<u>% Change</u>
Revenues:			
Assessments to member towns	\$ 90,000	\$ 66,000	
Charges for services	13,697,000	11,957,000	
Intergovernmental revenue	1,663,000	1,623,000	
Grants and contributions	3,000	11,000	
Interest income	10,000	8,000	
Other	17,000	13,000	
Total Revenues	<u>15,480,000</u>	<u>13,678,000</u>	+13.2%
Expenses:			
Administration	853,000	854,000	
Education and other services	12,404,000	11,709,000	
Intergovernmental expense	1,663,000	1,623,000	
Other postemployment benefits	469,000	661,000	
Interest expense	33,000	6,000	
Depreciation and amortization	90,000	76,000	
Total Expenses	<u>15,512,000</u>	<u>14,929,000</u>	+3.9%
Change in net position	(32,000)	(1,251,000)	
Net position - beginning of year	(690,000)	561,000	
Cumulative effect of change in accounting principle	(1,585,000)	-	
Net position - end of year	<u>\$ (2,307,000)</u>	<u>\$ (690,000)</u>	

CAPITAL ASSETS AND DEBT ADMINISTRATION

During 2018, the Collaborative incurred no capital asset expenditures. The Collaborative's debt consists of loans to finance the purchase of vehicles and real estate. As of June 30, 2018, and 2017, the remaining principal balance of the loans was \$678,296 and \$731,715, respectively. During fiscal 2018 and 2017, the principal of the loans was paid down by \$53,419 and \$42,093, respectively.

Additional information on the Collaborative's capital assets and loans can be found in Note D in the notes to the financial statements.

Assabet Valley Collaborative
Management's Discussion & Analysis
(unaudited)
June 30, 2018

GENERAL FUND BUDGETARY HIGHLIGHTS

The final amended budget for fiscal year 2018 provided for a surplus of approximately \$299,000. In fiscal year 2018 actual revenues, excluding intergovernmental revenue, were lower than budgeted amounts by approximately \$30,000, primarily due to lower than expected transportation revenues. Total expenditures, excluding intergovernmental expense, were lower than budgeted amounts by approximately \$103,000, primarily due to lower than expected administration costs. The budget was amended during fiscal 2018 in order to reflect increased revenue and expenditures from higher than expected program participation and to include a transfer to the capital reserve fund and an increased transfer to the OPEB Trust.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Collaborative's finances for all those with an interest in the Collaborative's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Business Office of the Collaborative.

Assabet Valley Collaborative
Statement of Net Position
June 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 2,428,703
Accounts receivable, net	<u>1,748,888</u>
Total Current Assets	<u>4,177,591</u>
Non-current Assets	
Capital assets	1,546,541
Accumulated depreciation	<u>(499,164)</u>
Total Non-current Assets	<u>1,047,377</u>
Total Assets	<u>\$ 5,224,968</u>
LIABILITIES AND NET POSITION	
Current Liabilities	
Current portion of long-term debt	\$ 44,705
Accounts payable and accrued expenses	<u>1,839,726</u>
Total Current Liabilities	<u>1,884,431</u>
Non-current Liabilities:	
Long-term debt	633,591
Other postemployment benefits	<u>5,014,187</u>
Total Long Term Liabilities	<u>5,647,778</u>
Total Liabilities	<u>7,532,209</u>
Net Position	
Invested in capital assets, net of related debt	369,081
Restricted - capital reserve fund	50,000
Unrestricted	<u>(2,726,322)</u>
Total Net Position	<u>(2,307,241)</u>
Total Liabilities and Net Position	<u>\$ 5,224,968</u>

The accompanying notes are an integral part of these financial statements.

Assabet Valley Collaborative
Statement of Activities
For the Year Ended June 30, 2018

Functions/ Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Administration	\$ 852,803	\$ -	\$ -	\$ (852,803)
Education	12,404,085	13,696,887	3,145	1,295,947
Intergovernmental revenue and expense	1,663,253	-	1,663,253	-
Other postemployment benefits	468,555	-	-	(468,555)
Interest expense	33,457	-	-	(33,457)
Depreciation and amortization	90,132	-	-	(90,132)
Total Governmental Activities	<u>\$ 15,512,285</u>	<u>\$ 13,696,887</u>	<u>\$ 1,666,398</u>	(149,000)
General revenue:				
Assessments to member districts				90,000
Interest				9,557
Other				<u>16,799</u>
Total General Revenue				<u>116,356</u>
Change in Net Position				(32,644)
Net Position, Beginning of Year				
As previously reported				(689,894)
Cumulative effect of a change in accounting principle (see Note A)				<u>(1,584,703)</u>
				<u>(2,274,597)</u>
Net Position, End of Year				<u>\$ (2,307,241)</u>

The accompanying notes are an integral part of these financial statements.

Assabet Valley Collaborative
Balance Sheet
Governmental Funds
June 30, 2018

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 2,378,703	\$ 50,000	\$ 2,428,703
Accounts receivable, net	<u>1,748,888</u>	<u>-</u>	<u>1,748,888</u>
Total Assets	<u>\$ 4,127,591</u>	<u>\$ 50,000</u>	<u>\$ 4,177,591</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	<u>\$ 1,839,726</u>	<u>\$ -</u>	<u>\$ 1,839,726</u>
Total Liabilities	<u>1,839,726</u>	<u>-</u>	<u>1,839,726</u>
Fund Balances:			
Nonspendable	-	-	-
Restricted	-	50,000	50,000
Committed	-	-	-
Assigned	-	-	-
Unassigned	<u>2,287,865</u>	<u>-</u>	<u>2,287,865</u>
Total Fund Balances	<u>2,287,865</u>	<u>50,000</u>	<u>2,337,865</u>
Total Liabilities and Fund Balances	<u>\$ 4,127,591</u>	<u>\$ 50,000</u>	<u>\$ 4,177,591</u>

The accompanying notes are an integral part of these financial statements.

Assabet Valley Collaborative
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2018

Total fund balances, governmental funds	\$ 2,337,865
--	--------------

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

Capital assets, net of related debt, 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	369,081
--	---------

The Other postemployment benefit (OPEB) liability is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position.	<u>(5,014,187)</u>
--	--------------------

Net Position of Governmental Activities	<u><u>\$ (2,307,241)</u></u>
--	------------------------------

Assabet Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2018

	General Fund	Capital Reserve Fund	Total Governmental Funds
Revenues:			
Member assessments	\$ 90,000	\$ -	\$ 90,000
Program revenues	13,700,032	-	13,700,032
Intergovernmental revenue	1,663,253	-	1,663,253
Interest	9,557	-	9,557
Other	16,799	-	16,799
Total Revenues	15,479,641	-	15,479,641
Expenditures:			
Administration	852,803	-	852,803
Professional development	93,434	-	93,434
REACH/Crossroads	954,872	-	954,872
OT/PT/Therapies/Contract services	465,348	-	465,348
Transportation	5,920,910	-	5,920,910
Alternative programs (AVCAS)	3,107,954	-	3,107,954
Vocational program (Evolution)	1,398,990	-	1,398,990
PD Revolving MOEC	893	-	893
Evolution Events Club SA	683	-	683
Sudbury Fdtn Grant-FSP Cost Avoidance	845	-	845
Family success partnership (FSP)	457,156	-	457,156
ESHS Grant	3,000	-	3,000
Intergovernmental expense	1,663,253	-	1,663,253
Debt Service:			
Debt principal	53,419	-	53,419
Debt interest	33,457	-	33,457
Total Expenditures	15,007,017	-	15,007,017
Excess of Expenditures Over Revenues	472,624	-	472,624
Other Financing Sources:			
Transfer to restricted funds	(50,000)	50,000	-
Transfer to OPEB Trust	(75,000)	-	(75,000)
Net Change in Fund Balances	347,624	50,000	397,624
Fund Balances, Beginning of Year	1,940,241	-	1,940,241
Fund Balances, End of Year	\$ 2,287,865	\$ 50,000	\$ 2,337,865

The accompanying notes are an integral part of these financial statements.

Assabet Valley Collaborative
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2018

Net change in fund balances - total governmental funds \$ 397,624

Amounts reported for governmental activities in the 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 expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Depreciation (90,132)

Governmental funds report debt service payments as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only the current year interest accrued on the debt as expense.

Debt principal payments 53,419

Other postemployment benefits reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Net change in other postemployment benefits (OPEB) accrual (393,555)

Change in net position of governmental activities \$ (32,644)

Assabet Valley Collaborative
Statement of Fiduciary Net Position
Other Postemployment Benefits Trust
June 30, 2018

ASSETS

Cash and cash equivalents	<u>\$ 125,338</u>
Total Assets	<u><u>\$ 125,338</u></u>

NET POSITION

Net position held in trust for other postemployment benefits	<u>\$ 125,338</u>
Total Net Position	<u><u>\$ 125,338</u></u>

See accompanying notes to financial statements and independent auditor's report.

Assabet Valley Collaborative
Statement of Changes in Fiduciary Net Position
Other Postemployment Benefits Trust
For the year ended June 30, 2018

Additions:

Contributions	\$ 75,000
Interest and dividend income	<u>234</u>
Total Additions	75,234

Deductions:

Retiree health insurance expense	<u>-</u>
Total Deductions	<u>-</u>
Change in Net Position	75,234
Net Position - Beginning of Year	<u>50,104</u>
Net Position - End of Year	<u><u>\$ 125,338</u></u>

See accompanying notes to financial statements and independent auditor's report.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE A - NATURE OF ORGANIZATION AND REPORTING ENTITY

Organization

The Assabet Valley Collaborative (the Collaborative) was established and operates under provisions of Massachusetts General Law Chapter 40, Section 4E, as amended by Chapter 43 of the Acts of 2012. The Collaborative includes the school districts of the City of Marlborough and towns of Auburn, Berlin, Bolton, Boylston, Hudson, Maynard, Northborough, Southborough, Westborough, Stow and Shrewsbury, Massachusetts and Algonquin Regional High School, Nashoba Regional High School, Tahanto Regional High School and Assabet Valley Regional Vocational High School, which are separated legal entities with their own governing bodies. Their operations are not part of the Collaborative's financial statements.

Assessments: According to the Collaborative Agreement, each member of the community is annually assessed a membership fee which is determined annually by the Board of Directors. The fiscal year 2018 membership fee was \$7,500 per district. Revenue for assessments was \$90,000 for fiscal year 2018 as approved by the Board of Directors.

The Collaborative provides services to special education students in grades 6 through 12 whose Individual Education Plan (IEP) Teams have identified a need for separate therapeutic settings. The Collaborative also provides vocational transition support into the community for post high school up to age 22. These services are provided to member communities on a tuition basis to cover direct operation expenditures. Non-member districts may access programs and services as capacity allows at the non-member rate.

Reporting Entity

As required by accounting principles generally accepted in the United States of America (GAAP) and in accordance with the Governmental Accounting Standards Board, the accompanying financial statements present the Assabet Valley Education Collaborative and its component units. Component units are included in the reporting entity if their operational and financial relationships with the Collaborative are significant. Pursuant to these criteria, the Collaborative did not identify any component units requiring inclusion in the accompanying financial statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Collaborative's basic financial statements include both government-wide (reporting the Collaborative as a whole) and fund financial statements (reporting the Collaborative's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Governmental activities are generally financed through intergovernmental assessments or other non-exchange transactions. The Collaborative does not have any activities classified as business type activities.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cumulative effect of change in accounting principle

The Collaborative has fully implemented GASB Statements No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans and No. 75, Accounting and Financial Reporting for Postemployment Benefits other than Pensions. Statement No. 74 provides guidance to improve financial reporting of Other Postemployment Benefit (OPEB) Plans. Statement No. 75 provides guidance on employer reporting for employer governmental entities whose employees are provided with OPEB. Under Statement No. 75, the Collaborative is required to report the effects of OPEB-related transactions and events on its financial statements and to provide information about the Collaborative's OPEB obligations and the assets available to satisfy the obligations. Previously, the Collaborative recognized its Net OPEB obligation over a 30-year period in accordance with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Under Statements No. 74 and 75, the Collaborative is required to recognize its Net OPEB liability immediately. The beginning net position on the government-wide financial statements as a result of the cumulative effect of this change in accounting principle decreased in the amount of \$1,584,703 from the amount previously reported in the financial statements for the year ended June 30, 2017. There was no change in the opening balance in the governmental fund balance as a result of the cumulative effect of this change in accounting principle.

Government-wide Financial Statements

In the government-wide Statement of Net Position, governmental columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets, receivables and deferred outflows of resources, as well as long-term liabilities, deferred inflows of resources and other liabilities reported on a full accrual basis. The Collaborative's net position is reported in three parts—net investment in capital assets; restricted; and unrestricted. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Collaborative does not allocate indirect expenses to functions in the statement of Activities. Program revenues included charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Assessments and other items not properly included among program revenues are reported instead as general revenues.

The government-wide focus is more on the sustainability of the Collaborative as an entity and the change in the Collaborative's net position resulting from the current year's activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund balance, revenues and expenditures.

The emphasis in fund financial statements is on the major funds in the governmental activities categories. GASB pronouncements set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Collaborative may electively add funds, as major funds, which have specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Collaborative's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party (retirees) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The following governmental fund types are used by the Collaborative - the Collaborative does not use proprietary funds:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Collaborative:

General fund - is the general operating fund of the Collaborative. It is used to account for all financial resources not accounted for and reported in another fund.

Capital reserve fund - used to account for and report financial resources that are restricted, committed, or assigned to be used for the acquisition, construction, or renovation of major capital facilities or equipment.

Non-major governmental funds - consist of other special revenue and permanent funds that are aggregated and presented in the non-major governmental funds column on the government funds financial statements.

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 financial 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.

Basis of Accounting and Measurement Focus

The Collaborative's government-wide and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gain, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The Collaborative's governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues

Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred and the amounts are available. Charges for services provided to other education agencies and private parties are recognized as revenue when services are provided. Amounts owed to the Collaborative for services already performed, which are not available are recorded as receivables. Amounts received prior to the entitlement period are recorded as unearned revenue. Revenues susceptible to accrual include expenditure-driven programs and interest income.

Accounts Receivable

Accounts receivable represent amounts due from Collaborative members and communities participating in the various programs offered by the Collaborative. There is no allowance for doubtful accounts as all receivables were considered collectible at June 30, 2018.

Capital Assets

Government-wide Statements

In the Collaborative's financial statements, capital assets (with an asset cost greater than \$5,000) are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type is as follows:

Building and improvements	40 years
Leasehold improvements	10 years
Furniture and equipment	5 – 15 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the governmental fund financial statements.

Budgets

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting as the General Fund.

Compensated Absences and Other Employee Benefits amounts

The Collaborative's policies allow employees to earn varying amounts of vacation pay each depending on the number of years employed and the particular contract of the employee. Vacation pay is granted on July 1 of each fiscal year and only a limited number of employees may carry over a limited amount from the preceding fiscal year. Upon separation of employment, the employee is entitled to the prorated amount of vacation pay outstanding at that time. The vacation liability carryover at June 30, 2018 totaled \$12,928.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the Collaborative's financial statements as expense when the liabilities are incurred. There were no claims or judgments at the year-end that require reporting in the financial statements.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributed to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end the portion of the debt attributable to the unspent proceeds are not included in the calculation or invested in capital assets. The Collaborative has no bonded debt on Capital assets at June 30, 2018.

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other government or, (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance in the fund financial statements is classified as nonspendable, restricted, committed, assigned or unassigned as described below:

Nonspendable: consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted: Amounts that can be used only for specific purposes because of (a) constitutional provisions or enabling legislation or (b) externally imposed constraints. (External constraints might be imposed by creditors, grantors, contributors, or even the laws or regulations of other governments.)

Committed: Amounts that can be used only for specific purposes because of a formal action by the government's highest level of decision-making authority (Board of Directors). This classification might also include contractual obligations if existing resources have been committed for use in satisfying those contractual requirements.

Assigned: Amounts intended to be used for specific purposes but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a finance committee), or by an official to whom authority has been given.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unassigned: This is residual classification for the General Fund – that is, everything that is not in another classification or in another fund. The General Fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result of overspending for specific purposes for which amounts have been restricted, committed, or assigned.

The Collaborative's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

Allocation of Costs

Directly identifiable costs are charged to student services or general and administrative functions as applicable. Costs related to more than one function are allocated based on criteria intended to associate the cost with whichever function benefits.

Use of Estimates

Management uses estimates and assumptions in preparing the financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities, and the reported revenues and expenses. Accordingly, actual results may differ from those estimates.

NOTE C – CASH AND CASH EQUIVALENTS

Cash and investments of Collaborative funds is restricted by state statutes. Massachusetts General Law authorizes the Collaborative to invest in term deposits, Certificates of Deposit, in trust companies, national banks, savings banks or in obligations issued by the U.S. Government or one of its agencies.

The carrying amount of the Collaborative's deposits is separately displayed on the balance sheet as cash.

	<u>June 30, 2018</u>	
	Carrying Amount	Bank Balance
Insured (FDIC) and (DIF)	<u>\$2,554,041</u>	<u>\$2,697,263</u>
Total Cash	<u>\$2,554,041</u>	<u>\$2,697,263</u>

Deposits are insured by the Federal Deposit Insurance Corporation up to \$250,000 and deposits, including Certificates of Deposits in Massachusetts-chartered savings banks are insured in full above the FDIC limit from Depositors Insurance Fund (DIF) of Massachusetts

Cash is reported in financial statements as follows:

Governmental Activities	\$2,428,703
Fiduciary Funds	<u>125,338</u>
Total	<u>\$2,554,041</u>

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE D - CAPITAL ASSETS AND LOANS

Capital asset activity for the year ended June 30, 2018 was as follows:

	<u>Balance</u> <u>6/30/17</u>	<u>Additions</u>	<u>Balance</u> <u>6/30/18</u>
Capital assets being depreciated:			
Leasehold improvements	\$448,247	\$ -	\$ 448,247
Building and improvements	924,342	-	924,342
Furniture and equipment	41,867	-	41,867
Vehicles	<u>132,085</u>	<u>-</u>	<u>132,085</u>
 Total Capital Assets Being Depreciated	 <u>1,546,541</u>	 <u>-</u>	 <u>1,546,541</u>
Less: Accumulated depreciation for:			
Leasehold improvements	282,537	44,825	327,362
Building and improvements	5,562	25,695	31,257
Furniture and equipment	41,867	-	41,867
Vehicle	<u>79,066</u>	<u>19,612</u>	<u>98,678</u>
Total Accumulated Depreciation	<u>409,032</u>	<u>90,132</u>	<u>499,164</u>
 Net Capital Assets	 <u>\$1,137,509</u>	 <u>(\$90,132)</u>	 <u>\$1,047,377</u>

Depreciation expense was not charged to various functions but was shown as a separate line item in the statement of activities.

The Collaborative has purchased several vehicles as well as property over the years and financed the purchases with loans with interest payable at 2.49% to 4.75%. As of June 30, 2018, the remaining balance on the loans was \$678,296.

Future maturities of debt are as follows:

<u>Fiscal</u>	
2019	\$ 44,705
2020	39,693
2021	38,180
2022	40,060
2023	42,032
2024-2028	243,216
2029-2032	<u>230,410</u>
	<u>\$678,296</u>

NOTE E - CUMULATIVE SURPLUS

In accordance with Massachusetts regulation 603 C.M.R. 50.07, the Collaborative has determined that its Cumulative Surplus as of June 30, 2018 is equal to the Unassigned General Fund Balance of \$2,287,865. The Collaborative Agreement stipulates that the Board will retain no more than 25 percent of the previous year's (i.e. audited year's) general fund expenditures, which is equal to \$3,367,191, in cumulative surplus.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE F - MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREE SYSTEMS

Plan Descriptions

The Collaborative's employees participate in the Massachusetts Teachers' (MTRS) or State Employee' Retirement System (MSERS), statewide cost-sharing multi-employer defined benefit plans public employee retirement systems (PERS) covering all employees of local school districts within the Commonwealth of Massachusetts. The retirement systems issue publicly available annual reports that includes financial statements and required supplementary information, which may be obtained by writing to Public Employee Retirement Administration Commission (PERAC), 5 Middlesex Avenue, Suite 304, Somerville, Massachusetts, 02145.

Benefits Provided

MSERS provides retirement, disability, survivor and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65; for certain hazardous duty and public safety positions, normal retirement is at age 55. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MSERS' funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the MSERS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

MTRS provides retirement, disability, survivor and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MTRS' funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE F - MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREE SYSTEMS (continued)

Contributions

Member contributions for MSERS vary depending on the most recent date of membership:

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

Educational Collaboratives contribute amounts equal to the normal cost of employees' benefits participating in MSERS at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 6.1% 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. During fiscal year 2018, the Collaborative's contributions on behalf of employees totaled \$76,221.

Member contributions for MTRS vary depending on the most recent date of membership:

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

The Commonwealth is a nonemployer contributor in MTRS and is required by statute to make all actuarially determined employer contributions on behalf of the member employers participating in MTRS.

The Collaborative is considered to be in a 100% special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributing entity under both MSERS and MTRS. Since the employers do not contribute directly to each system beyond the MSERS annual normal cost, there is no net pension liability to recognize. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' share of the collective net pension liability that is associated with the employer. In addition, the Collaborative must recognize its portion of the collective pension expense as both a revenue and pension expense.

The nonemployer contributing entities' share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2018 and was \$3,222,152 and \$11,941,119 under MSERS and MTRS, respectively. In fiscal year 2018, the Collaborative recognized revenue and related expense of \$416,924 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal year 2018, the Collaborative recognized revenue and related expense of \$1,246,329, (under GASB Statement No. 68) for its portion of the collective pension expense under MTRS. These amounts are recorded as Intergovernmental revenue and expense in the financial statements.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE G - LEASE DISCLOSURES

The Collaborative rents classrooms and office space from several of its member communities. The following summarizes rent by these locations:

Location	Rental Space	Annual Rent
Marlborough – Bigelow School	AVCAS School Building	\$151,541
Shrewsbury – High School	Evolution Program	\$ 40,598
Algonquin Regional High School	REACH Classroom	\$ 4,000
Southborough – Trottier Middle School	REACH Classroom	\$ 4,000

Rent expense for real property leases totaled \$200,138 for the fiscal year ended June 30, 2018.

Future minimum payments, by year, for the next five years and in the aggregate, under non-cancellable real property operating leases consisted of the following at June 30, 2018:

Fiscal year-end	Amount
2019	\$ 204,363
2020	182,457
2021	160,816
2022	164,032
2023	167,313
2024-2028	888,117
2029-2033	980,553
2034-2038	<u>1,082,610</u>
Total	<u>\$3,830,261</u>

In addition, the Collaborative leases copy and postage equipment. Future minimum lease payments under non-cancellable operating equipment leases with initial or remaining terms of one year or more consisted of the following at June 30, 2018.

Fiscal year-end	Amount
2019	\$11,910
2020	<u>3,949</u>
Total Minimum Lease Payments	<u>\$15,859</u>

Rent expense for operating equipment leases for fiscal 2018 totaled \$11,910.

NOTE H – POSTEMPLOYMENT HEALTHCARE PLAN

The Collaborative follows the provisions of GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits other than Pensions.” The Collaborative has also established a trust that follows the provisions of GASB Statement No. 74 that is intended to set funds aside for future retiree health insurance. The trust does not issue a separate financial report and its financial activities are reported in the fiduciary financial statements

Description

The Collaborative, per its contracts with employees, generally will pay 50 percent of health care benefits for retirees and their spouses. This agreement can be amended by action of the Collaborative subject to applicable policy changes and employment agreements. The Plan does not issue a stand-alone financial report since there are no assets legally segregated for the sole purposes of paying benefits under the plan. The Plan currently covers 78 active employees and 2 inactive employees.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE H – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

Funding Policy

The Collaborative has not established a formal funding policy.

Funded Status and Funding Progress

As of June 30, 2018, the most recent valuation date, the actual accrued liability for benefits was \$5,139,525, and the actuarial value of plan assets was \$125,338, resulting in an unfunded actuarial liability of \$5,014,187. As of the July 1, 2017 measurement date, the plan is 2.44% funded as of June 30, 2018 and had covered payroll of \$4,590,180.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the actuarially determined contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding process, 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 Liabilities for benefits.

Annual OPEB Cost and Net OPEB Obligation

The following table shows the components of the Collaborative's annual OPEB costs for the fiscal year, the amount deemed to have been actually contributed to the plan, the percentage of annual OPEB cost contributed to the plan and changes in the Collaborative's net OPEB obligation to the plan as of the last actuarial valuation:

	Fiscal Year Ended June 30, 2018	
	Collaborative Employees and Retirees	Total
I. Total OPEB Liability	\$ 5,139,525	\$ 5,139,525
II. Fiduciary Net Position as of June 30, 2018	<u>125,338</u>	<u>125,338</u>
III. Net OPEB Liability (Asset) [I.-II.]	5,014,187	5,014,187
IV. Service cost	660,550	660,550
V. Interest	190,296	190,296
VI. Changes of benefit terms	-	-
VII. Differences between expected and actual experience	-	-
VIII. Changes of assumptions	(363,836)	(363,836)
IX. Benefit payments	<u>(18,455)</u>	<u>(18,455)</u>
X. Net OPEB Expense	\$ 468,555	\$ 468,555

Effect of 1% Change in Discount Rates

If the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$3,969,385 or by 20.8%. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$6,412,339 or by 27.9%.

Effect of 1% Change in Healthcare Trend

In the event that healthcare trend rates were 1% higher than forecast and employee contributions were to increase at the forecast rates, the Total OPEB Liability would increase to \$6,756,053 or by 34.7%. If such healthcare trend rates were 1% less than forecast and employee contributions were to increase at the forecast rate, the Total OPEB Liability would decrease to \$3,778,133 or by 24.7%.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE H – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

Actuarial Methods and Assumptions

Discount rate:	3.87% (previously 3.58%)
Actuarial cost method:	Entry Age Normal
Amortization method:	Increasing at 3.5% over 30 years on an open amortization period
Amortization period:	30 years
Asset valuation method:	Market value
Inflation:	2.6%
Healthcare cost trend rates:	8% for 2017, decreasing 0.5% per year to 5.5%, then grading down to an ultimate trend rate of 3.8%, utilizing the Society of Actuaries Getzen Medical Trend Model. The ultimate medical inflation rate is reached in 2075.
Participation rates:	Medical – 70% of eligible retired employees will elect to participate. Dental – Not offered to retired employees. Life – Not offered to retired employees. Medicare – All retired employees are assumed to enroll in Medicare at age 65.
Marital status:	70% of employees are assumed to retire with a covered spouse. Male spouses are assumed to be three years older and female spouses are assumed to be three years younger than the retired employee. For current retirees, the actual census is used.
Eligibility for postemployment benefits:	Employees of the Collaborative and their dependents are eligible for postemployment medical insurance based on the eligibility requirements under the Massachusetts State Employees and Massachusetts Teachers Retirement Systems.
Retirement eligibility:	General employees hired before April 2, 2012: retire after attaining age 55 with 10 or more years of service or any age with 20 or more years of service General employees hired after April 1, 2012: retire after obtaining age 60 or with 10 or more years of service.
Retiree Contributions:	Retired employees contribute 50% of the total medical premium. Annual per capital participant contributions for the fiscal year beginning July 1, 2017 are \$4,334 and \$2,188 for Non-Medicare and Medicare, respectively.
Post-retirement mortality:	Post-retirement mortality rates for General employees are based on the RP-2014 Healthy Annuitant Blue Collar Mortality Table, base year 2014, projected with generational mortality improvement using scale MP-2016 and set forward one year for females.
Pre-retirement mortality:	Pre-retirement mortality rates for General employees are based on the RP-2014 Healthy Annuitant Blue Collar Mortality Table, base year 2014, projected with generational mortality improvement using scale MP-2016 and set forward one year for females.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE H – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

Ordinary disability eligibility: Any member who is unable to perform his or her duties due to a non-occupational disability and has 10 or more years of creditable service.

Continuation of coverage to

Spouse after death of retiree: Surviving spouses may continue coverage for lifetime by paying the required medical premium.

Deferred Outflows and Deferred Inflows of Resources

Deferred Outflows of Resources and Deferred Inflows of Resources arising from changes of assumptions are recognized in OPEB Expense over the average expected remaining service life of all active and inactive participants. The decrease in the total OPEB liability arising from the changes of assumptions was \$363,836 with \$31,832 recognized in OPEB expenses through June 30, 2018 resulting in a Deferred Inflows of Resources balance of \$332,004 at June 30, 2018.

Deferred Outflows of Resources and Deferred Inflows of Resources arising from differences between projected and actual earnings on OPEB Plan investments are recognized in OPEB expense over five years. Investment earnings projected totaled \$1,518. Amounts recognized in OPEB expense through June 30, 2018 were \$304 which resulted in Deferred Outflows of Resources balance of \$1,214 at June 30, 2018.

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources will be recognized in OPEB expense as follows:

Fiscal year-end	Amount
2019	\$ (31,528)
2020	(31,528)
2021	(31,529)
2022	(31,529)
2023	(31,832)
Thereafter	<u>(172,844)</u>
Total	<u>\$ (330,790)</u>

NOTE I - RISK MANAGEMENT

The Collaborative is exposed to various risks of loss related to torts: theft of, damage to, or destruction of assets; errors and omissions; workers' compensation and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage. There were no significant changes in coverage compared to the prior year.

NOTE J - COMMITMENTS AND CONTINGENCIES

From time to time, the Collaborative may be party to various pending claims and legal proceedings. Although the outcomes of such matters cannot be forecast with certainty, it is the opinion of management and the Collaborative's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Collaborative's financial position or results of operations.

The Collaborative has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Assabet Valley Collaborative

Notes to Financial Statements

June 30, 2018

NOTE J - COMMITMENTS AND CONTINGENCIES - *continued*

The Collaborative has employment contracts with members of management. The contracts expire on various dates from June 30, 2019 to June 30, 2022.

NOTE K –RESTRICTED FUND BALANCE

The Collaborative's Board of Directors has approved a capital budget plan in accordance with state regulations not to exceed \$722,500. During the year ended June 30, 2018, the Collaborative recorded a transfer of \$50,000 to the capital reserve fund. The remaining balance in the capital reserve fund at June 30, 2018 was \$50,000.

NOTE L - SUBSEQUENT EVENTS

The Collaborative evaluated subsequent events through November 16, 2018, which is the date the financial statements were available to be issued.

Assabet Valley Collaborative

Required Supplementary Information

June 30, 2018

Assabet Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balances
of the General Fund - Budget to Actual - Budgetary Basis
For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Member assessments	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Professional development	127,738	109,344	108,872	(472)
Multiple handicapped (REACH/Crossroads)	852,780	878,290	878,006	(284)
OT/PT/Therapies/Contract services	471,736	489,473	431,519	(57,954)
Transportation	6,051,250	6,976,052	6,932,001	(44,051)
Alternative programs (AVCAS)	3,282,411	3,330,664	3,335,820	5,156
Vocational program (Evolution)	1,504,809	1,494,565	1,534,655	40,090
Family success partnership (FSP)	469,975	477,817	474,333	(3,484)
Other programs	-	-	4,826	4,826
Intergovernmental revenue*	-	-	1,663,253	1,663,253
Interest	-	-	9,557	9,557
Other	-	-	16,799	16,799
Total Revenues	12,850,699	13,846,205	15,479,641	1,633,436
Expenditures:				
Administration	947,806	910,715	852,803	57,912
Professional development	126,473	157,207	93,434	63,773
REACH/Crossroads	869,596	936,029	954,872	(18,843)
OT/PT/Therapies/Contract services	469,919	477,744	465,348	12,396
Transportation	5,219,331	5,937,874	5,920,910	16,964
Alternative programs (AVCAS)	3,051,352	3,136,888	3,107,954	28,934
Vocational program (Evolution)	1,519,981	1,426,815	1,398,990	27,825
Family success partnership (FSP)	465,489	463,968	457,156	6,812
Other	-	-	5,421	(5,421)
Intergovernmental expense*	-	-	1,663,253	(1,663,253)
Debt Service:				
Debt principal	-	-	53,419	(53,419)
Debt interest	-	-	33,457	(33,457)
Total Expenditures	12,669,947	13,447,240	15,007,017	(1,559,777)
Excess (Deficiency) of Revenues Over (Under) Expenditures	180,752	398,965	472,624	73,659
Other Financing Sources				
Transfer to restricted funds	-	(25,000)	(50,000)	(25,000)
Transfer to OPEB Trust	(50,000)	(75,000)	(75,000)	-
Excess (Deficiency) of Revenue and Other Financing Sources Over (Under) Expenditures	\$ 130,752	\$ 298,965	\$ 347,624	\$ 48,659

*Intergovernmental revenue and expense is not budgeted by the Collaborative because it is actuarially determined annually and does not require actual expenditure by the Collaborative.

See independent auditor's report.

Assabet Valley Collaborative
Schedule of the Collaborative's Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2018

		<u>MTRS</u>	<u>MSERS</u>
Collaborative's proportion of net pension liability	FY2014	0.04274%	0.02526%
	FY2015	0.04561%	0.02466%
	FY2016	0.04893%	0.02650%
	FY2017	0.05218%	0.02512%
Collaborative's proportionate share of net pension liability	FY2014	\$ 6,793,883	\$ 1,871,525
	FY2015	\$ 9,345,520	\$ 2,806,546
	FY2016	\$ 10,938,585	\$ 3,653,558
	FY2017	\$ 11,941,119	\$ 3,222,152
Collaborative's covered-employee payroll	FY2014	\$ 2,619,601	\$ 1,335,486
	FY2015	\$ 2,891,227	\$ 1,349,422
	FY2016	\$ 3,218,268	\$ 1,475,832
	FY2017	\$ 3,552,532	\$ 1,434,591
Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll	FY2014	259.35%	140.14%
	FY2015	323.24%	207.98%
	FY2016	339.89%	247.56%
	FY2017	336.13%	224.60%
Plan fiduciary net position as a percentage of the total pension liability	FY2014	61.64%	76.32%
	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System

MSERS is the Massachusetts State Employees' Retirement System

Also, see Note F to financial statements

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2017.

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.

Assabet Valley Collaborative
Schedule of Pension Contributions
For the Year Ended June 30, 2018

	FY2014	FY2015	FY2016	FY2017
<hr/>				
<u>MTRS</u>				
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 2,619,601	\$ 2,891,227	\$ 3,218,268	\$ 3,552,532
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%

<u>MSERS</u>				
Contractually required contribution	\$ 74,786	\$ 75,568	\$ 82,647	\$ 80,337
Contributions in relation to the contractually required contribution	\$ 74,786	\$ 75,568	\$ 82,647	\$ 80,337
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 1,335,464	\$ 1,349,429	\$ 1,475,839	\$ 1,434,591
Contributions as a percentage of covered-employee payroll	5.60%	5.60%	5.60%	5.60%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement

MSERS is the Massachusetts State Employees'

Also, see Note F to financial statements

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2017.

Schedule Presentation

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

Contributions

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

See independent auditor's report.

Assabet Valley Collaborative

Other Supplementary Information

June 30, 2018

Assabet Valley Collaborative

Statement of Revenues and Expenditures and Changes in Fund Balance by Program

For the Year Ended June 30, 2018

	REACH/ Crossroads	Transportation	Professional Development	Student Exchange	Alternative HS	Consultation Services	Vocational Evolution	Family Success Partnership	ESHS Grant
Revenues									
Programs	\$ 878,006	\$ 6,932,001	\$ 108,872	\$ -	\$3,335,820	\$ 431,519	\$1,534,655	\$ 474,333	\$ -
Federal and state grants	-	-	-	-	-	-	-	-	3,000
Other revenue	-	-	-	-	-	-	-	-	-
Total Revenues	878,006	6,932,001	108,872	-	3,335,820	431,519	1,534,655	474,333	3,000
Expenditures									
Salaries	577,589	45,518	18,877	-	2,186,469	188,761	876,593	362,274	-
Therapy	127,854	-	-	-	51,713	203,324	112,115	-	-
Other contracted services	34,518	-	39,200	-	70,117	2,744	8,949	1,675	-
Transportation	-	5,863,541	-	-	4,414	14,752	39,668	-	-
Supplies	10,835	500	1,537	-	77,237	1,165	14,795	1,830	-
Retirement	11,039	2,785	-	-	-	-	-	-	-
Medicare	9,484	571	263	-	54,167	14,799	31,156	7,170	-
Travel	2,441	-	280	-	310	4,279	4,593	6,194	-
Medical insurance	110,564	7,112	727	-	253,681	39,080	164,515	65,296	3,000
Medical services	18,324	-	-	-	25,472	-	79,395	-	-
Rent	8,000	-	-	-	154,429	-	43,405	-	-
Maintenance	355	-	6,375	-	43,115	-	160	259	-
Membership & subscriptions	18	225	6,494	-	663	493	245	-	-
Telephone & utilities	5,109	658	3,500	-	114,390	2,295	16,293	3,848	-
Equipment	36,891	-	-	-	45,938	4,343	9,771	7,989	-
Misc. services	1,851	-	-	-	25,839	-	7,578	600	-
Professional development	-	-	16,181	-	-	-	-	21	-
Total Expenditures	954,872	5,920,910	93,434	-	3,107,954	476,035	1,409,231	457,156	3,000
Revenues (over) under expenditures before transfers	(76,866)	1,011,091	15,438	-	227,866	(44,516)	125,424	17,177	-
Other financing sources (uses):									
Operating transfers out	(68,488)	(424,676)	-	-	(222,918)	(34,910)	(101,811)	-	-
Net change in fund balances	(145,354)	586,415	15,438	-	4,948	(79,426)	23,613	17,177	-
Fund Balances - Beginning of Year	699,970	1,625,967	(39,756)	1,168	(231,083)	(192,351)	(941,044)	(40,894)	-
Fund Balances - End of Year	\$ 554,616	\$ 2,212,382	\$ (24,318)	\$ 1,168	\$ (226,135)	\$ (271,777)	\$ (917,431)	\$ (23,717)	\$ -

See independent auditor's report.

Assabet Valley Collaborative
Statement of Revenues and Expenditures and Changes in Fund Balance by Program (Continued)
For the Year Ended June 30, 2018

	Building				CF Adams						
	Use	Insurance	MOEC	Evolution	Program	CF Adams	Peer		Total		
	Reach Gift	Revolving	Revolving	Revolving	Event Club	Improve	Trust	Review	Grant	Programs	
Revenues											
Programs	\$	-	\$	-	\$	1,681	\$	-	\$	-	\$13,696,887
Federal and state grants		-	145	-	-	-	-	-	-	-	3,145
Other revenue		-	-	-	-	-	-	-	-	-	-
Total Revenues		-	145	-	1,681	-	-	-	-	-	13,700,032
Expenditures											
Salaries		-	-	-	-	-	-	-	-	-	4,256,081
Therapy		-	-	-	-	-	-	-	-	-	495,006
Other contracted services		-	-	-	-	-	-	-	-	-	157,203
Transportation		-	-	-	-	-	-	-	-	-	5,922,375
Supplies		-	-	-	-	683	-	-	845	-	109,427
Retirement		-	-	-	-	-	-	-	-	-	13,824
Medicare		-	-	-	-	-	-	-	-	-	117,610
Travel		-	-	-	-	-	-	-	-	-	18,097
Medical insurance		-	-	-	-	-	-	-	-	-	643,975
Medical services		-	-	-	-	-	-	-	-	-	123,191
Rent		-	-	-	-	-	-	-	-	-	205,834
Maintenance		-	-	-	-	-	-	-	-	-	50,264
Membership & subscriptions		-	-	-	-	-	-	-	-	-	8,138
Telephone & utilities		-	-	-	-	-	-	-	-	-	146,093
Equipment		-	-	-	-	-	-	-	-	-	104,932
Misc. services		-	-	-	751	-	-	-	-	-	36,619
Professional development		-	-	-	142	-	-	-	-	-	16,344
Total Expenditures		-	-	-	893	683	-	-	-	845	12,425,013
Revenues (over) under expenditures before transfers		-	145	-	788	(683)	-	-	-	(845)	1,275,019
Other financing sources (uses):											
Operating transfers out		-	-	-	-	-	-	-	-	-	(852,803)
Net change in fund balances		-	145	-	788	(683)	-	-	-	(845)	422,216
Fund Balances - Beginning of Year		205	6,136	(18,626)	425	1,521	32,634	(3,460)	1,562	2,245	904,619
Fund Balances - End of Year		\$ 205	\$ 6,281	\$ (18,626)	\$ 1,213	\$ 838	\$ 32,634	\$ (3,460)	\$ 1,562	\$1,400	\$ 1,326,835

See independent auditor's report.

Assabet Valley Collaborative
Schedule of Treasurer's Cash
June 30, 2018

COMPOSITION OF CASH AT YEAR END:

Governmental fund cash is comprised of:

Avidia Bank (2 accounts)	Interest Bearing	\$ 1,200,798
Avidia Bank (2 accounts)	Non-Interest Bearing	50,837
Marlborough Savings Bank (1 account)	Interest Bearing	1,218,869
Marlborough Savings Bank (1 account)	Non-Interest Bearing	<u>(41,801)</u>
Total governmental fund cash		<u><u>\$ 2,428,703</u></u>

Fiduciary fund cash is comprised of:

Avidia Bank (1 account)	Interest Bearing	<u>\$ 125,338</u>
Total fiduciary fund cash		<u><u>\$ 125,338</u></u>

See independent auditor's report.

Assabet Valley Collaborative
Information Required by MGL Chapter 40
For the Year Ended June 30, 2018

Transactions between the Collaborative and any related for-profit or non-profit organization:

None

Transaction or contracts related to the purchase, sale, rental or lease of real property:

See Note G - Lease Disclosures

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

<u>Name and Title</u>	<u>Total Compensation</u>
C. Cummins, Executive Director	\$ 155,464
A. Mahan, Assistant Executive Director of Finance	\$ 120,000
K. Kusiak, Consulting Psychiatrist	\$ 114,275
K. Laskey, Director of Satellite Programs	\$ 107,100
S. Van der Swaagh, Co-Director of Therapeutic Programs	\$ 105,800

Executive Director - Provides leadership in the planning, development and operations of all educational programs and services offered to participating members of the Collaborative.

Assistant Executive Director of Finance - Responsible for managing Payroll, Human Resources, Accounts Payable and Accounts Receivable departments on a daily basis. Responsibilities include financial reporting, preparing annual financial audit, and cash management.

Consulting Psychiatrist - child and adolescent psychiatry, empowering parents and schools to support children and teens in all aspects of development.

Program Directors - Responsible for the operation, maintenance, and general administration of program.

The amounts expended on administration and overhead:

Administration and overhead \$ 852,803

Any accounts held by the Collaborative that may be spent at the discretion of another person or entity:

None

Amounts expended on services for individuals aged 22 years and older:

None

Any other items as may be required by regulation:

None

See independent auditor's report.

Assabet Valley Collaborative
Information Required by MGL Chapter 40 (Continued)
For the Year Ended June 30, 2018

Annual determination and disclosure of cumulative surplus:

Cumulative Surplus Calculation - FY18				Page(s) in financial statements
(A)	Voted Cumulative Surplus as of 6/30/17		\$ 1,940,241	(A) p. 12
(B)	1 Amount of (A) used to support the FY18 Budget	(B)1	\$ -	
	2 Amount of (A) returned to member districts	(B)2	\$ -	
	(B)1 + (B)2 = (B)		\$ -	(B)
(C)	Unexpended FY18 General Funds		\$ 347,624	(C) p. 12
(D)	Cumulative Surplus as of 6/30/18 (A) - (B) + (C) = (D)		\$ 2,287,865	(D)
(E)	FY18 Total General Fund Expenditures*		\$ 13,468,764	(E) p. 12
(F)	Cumulative Surplus Percentage	(D) ÷ (E)	17%	(F)

* Excludes Intergovernmental expense

See independent auditor's report.



FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

**INDEPENDENT AUDITOR'S 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 of
Assabet Valley Collaborative
Marlborough, 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 Assabet Valley Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Assabet Valley Collaborative's basic financial statements, and have issued our report thereon dated November 16, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Assabet Valley 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Assabet Valley Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of the Assabet Valley Collaborative's internal control.

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

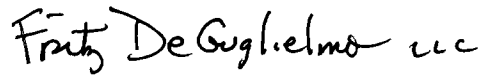
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Fritz DeGuglielmo LLC". The signature is written in a cursive, flowing style.

Certified Public Accountants

Newburyport, Massachusetts

November 16, 2018



Providing joint programs
and services for school
districts of:

Assabet Valley Region

Auburn

Berlin/Boylston Region

Berlin

Boylston

Grafton

Hudson

Marlborough

Maynard

Millbury

Nashoba Region

Northborough

Northborough/

Southborough Region

Southborough

Shrewsbury

Westborough

Offering the following
programs:

Orchard Street Academy

Consultation Services

Evolution

Family Success Partnership

Professional Development

REACH

SOAR

Transportation Services

ACCEPTANCE OF THE BOARD OF DIRECTORS

We, the Board of Directors of the Assabet Valley Collaborative, have voted to accept the representations of management and the expression of the opinions made by Fritz DeGuglielmo LLC as embodied in the financial statements, supplemental schedules and independent auditor's reports for the year ended June 30, 2018.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and under Commonwealth of Massachusetts laws for the year ended June 30, 2018.

Board Chair-James Cummings

11.16.18

Date



**SHREWSBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE MEETING**

ITEM NO: **X. Approval of Minutes**

MEETING DATE: **2/13/19**

BACKGROUND INFORMATION:

The minutes are enclosed.

ACTION RECOMMENDED:

That the Committee vote to approve the minutes from the School Committee Workshop held on January 16, 2019, and the School Committee Meeting held on January 23, 2019.

STAFF AVAILABLE FOR PRESENTATION:

Mr. Jason Palitsch, Chairperson

Ms. Sandra Fryc, Secretary

**SHREWSBURY PUBLIC SCHOOLS
100 MAPLE AVENUE
SHREWSBURY, MASSACHUSETTS**

**MINUTES OF SCHOOL COMMITTEE WORKSHOP
Principal's Conference Room
Shrewsbury High School
64 Holden Street
Shrewsbury, Massachusetts**

Wednesday, January 16, 2019

Present: Mr. Jason Palitsch, Chairperson; Ms. Erin Canzano, Vice Chairperson; Ms. Sandra Fryc, Secretary; Dr. Dale Magee; Mr. Jon Wensky; Dr. Joseph Sawyer, Superintendent of Schools; Ms. Amy Clouter, Assistant Superintendent for Curriculum, Instruction, & Assessment; Mr. Patrick Collins, Assistant Superintendent for Finance & Operations; Ms. Barbara Malone, Director of Human Resources; and Ms. Meg Belsito, Assistant Superintendent for Student Services

Workshop was opened by Mr. Palitsch at 6:03 PM.

Mr. Collins provided the group with information in regard to FY20 Budget Development Planning and Key Dates and Events. In previous years the School Department budget process was to develop an initial budget including maintaining existing programs plus new initiatives. The Town Manager's initial budget included a conservative approach to revenue projects that would typically be adjusted upward as more information was developed during the process. Combining the two methods resulted in a large gap at the outset of the budget process.

The group discussed using a new budget process for FY20 that will propose a "Status Quo" initial budget and present Strategic Investment Packages directly aligned with the district's Five-Year Plan and District Goals. It is believed that Town Manager, Kevin Mizikar's initial budget will include a less conservative revenue projection based on five-year trend data and it is thought that this will result in a more realistic budget number for the School Department at the end of the process.

The hope is the School Department budget messaging will be positive by discussing what Strategic Investments can be added to the budget as a result of hopefully higher revenue estimates as opposed to the usual talk of budget reductions.

Mr. Collins and Dr. Sawyer discussed the Key Dates and Events in the FY20 Budget Process calendar and asked the group to note that April 22, 2019 has been added as a tentative budget workshop to react to the House Budget numbers.

Mr. Collins provided a chart that summarizes the FY19-FY23 transportation contract with AA Transportation. The purpose in negotiating off the original bid was to lower the district's overall costs and decrease the burden of a significant increase in the FY19 Budget.

Mr. Collins, Dr. Sawyer, Ms. Clouter and Ms. Belsito provided the group with information in regard to FY20 Strategic Investment Proposals. The proposal was grouped in categories that match the district's two-year goals for FY18-FY20: Space and resources to support effective learning; Learning environment where everyone's success matters; Enhanced well-being of all; and Connected learning for a complex world. The final category in the proposal is "Other necessary Priorities or Mandated Services."

The group discussed various items listed in the investment proposals for each category.

The current estimated increase needed for the FY20 Strategic Investment Proposals is \$1,755,666.

The group agreed that new budget process approach ties directly to district goals and priorities. The increases are due to student needs, increased population and research/development to improve education practices in the district. It is a cohesive budget approach that goes beyond FY20.

Mr. Collins and Dr. Sawyer reminded the group that it is early in the budget process and more specificity will depend on available revenue. As the budget process evolves, decisions on how to rank or prioritize the proposed investment proposals may be required.

The group stated that community feedback will be important to the FY20 budget process.

Executive Session

Mr. Palitsch requested a motion to adjourn to executive session for the purpose of collective bargaining with the Shrewsbury Education Association and Cafeteria Workers Union SEIU Local 888, where deliberation in an open meeting may have a detrimental effect on the bargaining position of the public body. On a motion by Ms. Canzano, seconded by Dr. Magee, on a roll call vote: Dr. Magee, yes; Ms. Canzano, yes; Ms. Fryc, yes; Mr. Wensky, yes; Mr. Palitsch, yes, the School Committee voted to adjourn to executive session at 7:38 PM.

Adjournment

On a motion Ms. Canzano, seconded by Dr. Magee, the meeting was adjourned at 8:09 pm. On a roll call vote: Dr. Magee, yes; Ms. Canzano, yes; Ms. Fryc, yes; Mr. Wensky, yes; Mr. Palitsch, yes.

Respectfully submitted,

Ms. Sandra Fryc, Secretary

Documents Referenced:

FY20 Budget Development Planning

Draft – FY20 Strategic Investment Proposals and Summary of Strategic Investment Proposals

**SHREWSBURY PUBLIC SCHOOLS
100 MAPLE AVENUE
SHREWSBURY, MASSACHUSETTS**

MINUTES OF SCHOOL COMMITTEE MEETING

Wednesday, January 23, 2019

Present: Mr. Jason Palitsch, Chairperson; Ms. Erin Canzano, Vice Chairperson; Ms. Sandy Fryc, Secretary; Mr. Jon Wensky; Dr. B. Dale Magee; Mr. Patrick Collins, Assistant Superintendent for Finance and Operations; Ms. Amy B. Clouter, Assistant Superintendent for Curriculum & Instruction; Ms. Barb Malone, Director of Human Resources; and Dr. Joseph Sawyer, Superintendent of Schools.

A complete audio/visual recording of this meeting is available on the Shrewsbury Public Schools website.

The meeting was convened by Mr. Palitsch at 7:01 pm.

I. Public Participation

None.

II. Chairperson's Report & Members' Reports

None.

III. Superintendent's Report

Dr. Sawyer noted that multiple first-ever Shrewsbury High School (SHS) Esports teams will be participating on January 25 in the Massachusetts Esports State Championships at Gillette Stadium. He noted that the annual Shrewsbury Education Foundation Awards Dinner on January 26, 2019, will include recognition of Paula and Jim Buonomo as the recipients of the 2019 Community Service Award, and Assistant Superintendent for Student Services, Meg Belsito; Assistant Superintendent for Curriculum, Instruction, & Assessment, Amy Clouter; and Beal Early Childhood Center Principal, Chris Girardi, as recipients of the the 2019 Impact Award.

IV. Time Scheduled Appointments:

A. Beal School Building Project Update: Report from the Architect

In their report, Ms. Kathryn Crockett, President, Lamoureux Pagano Associates, and Mr. Paul Queeney, Owner's Project Manager, PMA Associates, noted that Fontaine Brothers, Inc. recently joined the Project Team after being chosen via the Construction Manager At Risk (CMAR) delivery method; gave an overview of the MSBA (Massachusetts School Building Authority) process with detailed information on its Design Development phase (noting upcoming

presentation dates would be March 13, June 5, and September 4, and that incorrect dates were included in their report due to a typographical error); and presented two- and three-dimensional renderings of the school in the Design Development project phase.

In response to questions from the Committee, they provided additional information on the ability to separate academic from public spaces in the building, and on their work with other town boards and departments around site development relative to areas including construction, storage, and the Lake Street realignment.

B. State of the District: Report from the Superintendent

Dr. Sawyer noted in his annual report that the district has much to celebrate, and also has work to do to achieve its collective aspirations for students. He went on to describe student successes in academic and extracurricular activities; contributions from educators, staff, the leadership team, the School Committee, parents, town government and the community-at-large; and specific examples of efforts being employed to realize the vision and values established in the district's Portrait of a Shrewsbury Graduate and 2018-2022 Strategic Priorities: space and resources to support effective learning; learning environments where everyone's success matters; enhanced well-being of all; and connected learning for a complex world.

Committee members commented on the innovative and collaborative approach to learning at SPS and its inherent flexibility; the sustained success enjoyed by the district; the use of technology by students and educators and the associated challenges; and the district's commitment to its Portrait of a Shrewsbury Graduate and 2018-2022 Strategic Priorities.

V. Curriculum

A. SHS Program of Studies for 2019-2020: Vote

Mr. Palitsch noted that the School Committee heard a presentation of proposed changes to the SHS Program of Studies (POS) at its January 9, 2019 meeting and that no feedback had been received from the community since the document was posted for public viewing. Dr. Sawyer advised that no changes had been made to the proposed POS since its initial presentation on January 9.

On a motion by Dr. Magee, seconded by Mr. Wensky, the Committee voted unanimously to approve the Shrewsbury High School 2019-2020 Program of Studies as presented.

VI. Policy

A. Enrollment of Non-Resident Students Policy Revision: Second Reading & Vote

Mr. Palitsch advised that the first reading of a draft of revised Policy 621: Enrollment of Non-Resident Pupils was held at the School Committee meeting on January 9, 2019, that the draft of the policy was posted for public viewing and comment, and that the Committee did not receive feedback from the public. He noted that additional changes were made based on feedback from

the Committee and that he and Ms. Canzano are members of the Policy Subcommittee. Ms. Canzano then presented a detailed description of the four changes made since the first reading.

Mr. Palitsch noted that Dr. Magee requested one technical correction be made to the draft so that the phrase “parent or guardian” be used consistently versus “family or guardian” where relevant. Dr. Sawyer noted that the draft had been reviewed by legal counsel and recommended that the Committee vote to approve the updated policy draft. Dr. Magee added that he likes the provision included that directs policies to be reviewed every five years, and recommended that other districts’ policies be reviewed when updates to those in Shrewsbury are being considered.

On a motion by Mr. Wensky, seconded by Dr. Magee, the Committee voted unanimously to approve the updated Policy 621: Enrollment of Non Resident Pupils, with the stipulation that the phrase “parent or guardian” will be used in place of “family or guardian.”

VII. Finance & Operations

None.

VIII. Old Business

None.

IX. New Business

None.

X. Approval of Minutes

Without objections from the Committee, the minutes from the School Committee Meeting held on January 9, 2019 were accepted as distributed.

XI. Executive Session

Mr. Palitsch requested a motion to adjourn to Executive Session for the purpose of collective bargaining with cafeteria workers, for the purpose of collective bargaining with the Shrewsbury Education Association, and for the purpose of negotiations with non-represented school administrators, where deliberation in an open meeting may have a detrimental effect on the bargaining position of the public body; for the purpose of reviewing and acting on student residency issues; and for the purpose of reviewing, approving, and/or releasing executive session minutes, and return to Open Session only for the purpose of adjourning for the evening. On a motion by Mr. Wensky, seconded by Dr. Magee, on a roll call vote: Dr. Magee, yes; Mr. Wensky, yes; Ms. Fryc, yes; Ms. Canzano, yes; and Mr. Palitsch, yes, the School Committee voted to adjourn to executive session at 8:08 pm.

XII. Adjournment

On a motion by Ms. Canzano, seconded by Dr. Magee, the committee unanimously agreed to adjourn the meeting at 8:44 pm. Roll call votes were as follows: Dr. Magee, yes; Ms. Canzano, yes; Mr. Wensky, yes; Ms. Fryc, yes; and Mr. Palitsch, yes.

Respectfully submitted,

Elizabeth McCollum, Clerk

Documents referenced:

1. Beal Project Update Slide Presentation
2. Superintendent's State of the District Report
3. Superintendent's State of the District Slide Presentation
4. SHS Program of Studies 2019-2020
5. Updated Draft Policy 621: Enrollment of Non-Resident Pupils
6. Set(s) of Minutes as referenced above



SHREWSBURY PUBLIC SCHOOLS SCHOOL COMMITTEE MEETING

ITEM NO: **XI. Executive Session**

MEETING DATE: **2/13/19**

- A. For the purpose of collective bargaining with cafeteria workers
- B. For the purpose of collective bargaining with the Shrewsbury Education Association
- C. For the purpose of reviewing, approving, and/or releasing executive session minutes

BACKGROUND INFORMATION:

Executive session is warranted for these purposes.

ACTION RECOMMENDED:

That the School Committee enter into executive session for the purpose of collective bargaining with cafeteria workers and for the purpose of collective bargaining with the Shrewsbury Education Association, where deliberation in an open meeting may have a detrimental effect on the bargaining position of the public body; and for the purpose of reviewing, approving, and/or releasing executive session minutes, and return to Open Session only for the purpose of adjourning for the evening

STAFF AVAILABLE FOR PRESENTATION:

Dr. Joseph M. Sawyer, Superintendent of Schools
Ms. Barbara A. Malone, Director of Human Resources

ITEM NO: **XII. Adjournment**