

Dear Visitors:

Welcome to an open meeting of the Abington School Committee. This is the agenda that will be discussed this evening. Please note that Hearing of Visitors is included; and if you have a statement or question, please be kind enough to wait to be recognized by the Chair and give your name.

Chris Coyle, Chair

***This meeting may be digitally recorded***

ABINGTON PUBLIC SCHOOLS  
ABINGTON, MA 02351

REGULAR MEETING OF THE ABINGTON SCHOOL COMMITTEE

TUESDAY, JANUARY 24, 2023

**ABINGTON MIDDLE/HIGH SCHOOL – LIBRARY**

**7:00 P.M.**

- I. CALLING OF MEETING TO ORDER AND FLAG SALUTE
  
- II. HEARING OF VISITORS
  
- III. READING AND APPROVAL OF RECORDS
  - A. January 3, 2023.
  
- IV. REPORT OF THE DIRECTOR OF CURRICULUM, INSTRUCTION AND ASSESSMENT
  - A. Social Studies and Business Department Update. (J. Scott, Dept. Head)
  
  - B. Science Engineering & Technology Department Update (N. Corbett, Dept. Head)

V. PRINCIPAL REPORT

A. *Jonthan Bourn – Abington High School*

1. Proposed Revisions to 2023-2024 High School Program of Studies.
2. Correspondence from the New England Association of Schools and Colleges, Inc., Commission on Public Schools.

VI. REPORT OF SUPERINTENDENT OF SCHOOLS

- A. Superintendent of Schools' Goals 2023.

VII. NEW BUSINESS AND ESTABLISHING OF NEXT SCHOOL COMMITTEE MEETING DATES

*February 28, 2023 @ 7 p.m.*

VIII. INFORMATIONAL ITEMS:

(Please review the enclosed materials. Although I may call your attention to a couple of these items, most items will not be discussed at the meeting unless a member of the School Committee has a specific question or comment.)

- North River Collaborative's 2022 Annual Report
- Abington High School Guidance Newsletter
- Flyer from the Abington Education Foundation – Internet Safety Program
- Personnel Administration - Informational

1. Mr. Christopher Coyle, Chair of the Abington School Committee, has accepted the resignation for the purpose of retirement from Mr. Peter Schafer, Superintendent of Schools effective on June 30, 2024.

2. The Superintendent has accepted the resignation of Martine Augusma as a substitute paraprofessional within the Abington Public Schools effective on January 13, 2023.
3. The Superintendent has accepted the resignation of Carol Duchaney as a recess/lunch paraprofessional effective January 20, 2023.
4. The Superintendent has accepted the resignation of Marissa Hebert as a speech language pathologist assistant within the Abington Public Schools effective on January 31, 2023.
5. The Superintendent has accepted the resignation of Janet Parsons as a recess/lunch paraprofessional effective January 13, 2023.
6. On the recommendation of Jennifer Barresi, Principal of the Woodsdale Elementary School, the Superintendent has approved the appointment of Rachel Bowles as a recess/lunch paraprofessional effective on or about January 23, 2023.
7. On the recommendation of Jennifer Barresi, Principal of the Woodsdale Elementary School, the Superintendent has approved the appointment of Catherine Catrambone as a substitute wellness teacher effective on or about February 25, 2023 and continuing to on or about April 26, 2023.
8. On the recommendation of Matthew MacCurtain, Principal of the Abington Middle School, the Superintendent has approved the reassignment of Sonia Nunes as an EL tutor at the Beaver Brook Elementary School to a tutor position at the Abington Middle School effective on or about January 23, 2023.
9. On the recommendation of Jonathan Bourn, Principal of Abington High School, the Superintendent has approved the appointment of Seanna O'Donnell as the guidance administrative assistant effective on January 23, 2023.
10. On the recommendation of Jennifer Barresi, Principal of the Woodsdale Elementary School, the Superintendent has approved the appointment of Heidi Rizzo as a recess/lunch paraprofessional effective on or about January 23, 2023.
11. On the recommendation of Melanie Savicke, Assistant Principal of the Beaver Brook Elementary School, the Superintendent has approved the

appointment of Barry Sullivan as a recess/lunch paraprofessional within the Abington Public Schools effective on January 3, 2023.

12. On the recommendations of Jonathan Bourn, Principal of Abington High School, and Peter Serino, Athletic Director, the Superintendent has approved the appointment of Matthew Cutter as the Head Ultimate Frisbee Coach for the 2023 Spring Season.
13. On the recommendation of Matthew MacCurtain, Principal of the Abington Middle School, the Superintendent has approved the appointment of the following advisors:
  - Katherine Beckvold                      Enrichment Advisor (drama club)
  - Brendan Remillard                      Enrichment Advisor (drama club)
14. The Superintendent has granted Ms. Samantha Curry, a paraprofessional within the Abington Public Schools, a parental leave of absence in accordance with Option A as stipulated in Article VI, of the Unit B Agreement. This leave of absence will begin on or about January 9, 2023, and will continue to on or about April 10, 2023.

- Dates to Remember

1. Thurs., January 26 – Digital Safety Presentation sponsored by the Abington Education Foundation @ 7 p.m. @ AMS/AHS Auditorium
2. Fri., January 27 – Inservice/Early Release Day for Students
3. Wed., February 8 – AEF Board of Directors Meeting @ Abington Town Hall @ 7 p.m.
4. Fri., February 17 – Inservice/Early Release Day for Students
5. Mon., February 20 – Presidents’ Day – All School Offices and Buildings Closed
6. Mon., February 20 – Fri., February 23 – Winter Vacation Break

IX. ADJOURNMENT

I. **CALL OF MEETING  
TO ORDER AND FLAG  
SALUTE**

A regular meeting of the School Committee was held in the Library at 201 Gliniewicz Way.

Present: Mr. Chris Coyle, Chair; Ms. Danielle Grafton, Vice-Chair; Ms. Heidi Hernandez, Secretary; Ms. Julie Groom and Ms. Wendy Happel, Members. Also in attendance were Mr. Peter Schafer, Superintendent of Schools; Dr. Felicia Moschella, Assistant Superintendent for Business and Finance; and Ms. Theresa Minnehan, Executive Secretary.

Mr. Coyle stated that the FY24 public budget hearing will begin no earlier than 7:15 p.m.

II. **HEARING OF VISITORS**

Nicole Emery of 16 Pond Street asked to speak regarding the book, *This Book is Gay*, and shared her concern with a shared library at the middle/high school and asked that the previously mentioned book be removed from the library and offer the e-book to high school students.

III. **READING AND APPROVAL OF MINUTES**

Mr. Coyle stated that the meeting of December 20, 2022, was a virtual meeting where collective and non-collective bargaining agreements were discussed and voted.

A. December 20, 2022.

VOTED: on motion of Danielle Grafton (Julie Groom) the members of the School Committee unanimously voted to approve the minutes of December 20, 2022, as presented.

IV. **APPEAL HEARING ON THE BOOK, "THIS BOOK IS GAY" AS DESCRIBED BY POLICY  
KEC – CHALLENGED EDUCATIONAL MATERIALS**

Patricia Baldner of East Street spoke about her reasons for the appeal on the decision that Superintendent Schafer made to leave the book, *This Book is Gay*, on the high school side of the library. Ms. Baldner stated that there is a petition with 107 names on it and she will email it to Mr. Schafer and Mr. Coyle. School Committee members addressed and answered questions on the makeup of the book committee and Mr. Coyle stated that this is an appeal hearing and the School Committee members are here to vote on whether to reverse Mr. Schafer's decision or not. Ms. Grafton stated that all teachers and administrators have the best interests of students at heart and that she cannot stand for the statement that

they are trying to sexualize our children. Ms. Happel asked how we can vote on a book that some haven't read and Mr. Coyle stated that the vote this evening is on the appeal not on the removal of the book. Ms. Groom stated that she is not challenging the book and respects all opinions. Ms. Hernandez stated that she does not agree with overriding the decision of a committee who met, read the book and came to a decision. Mr. Tony DeBono of 98 Temple Street also spoke on the book and disagrees that the book be related to pornography. Mr. Schafer stated that a parent from the high school council was involved in the decision on the book. Ms. Grafton stated that this Committee represents all viewpoints in the town and would like to move for a motion on the appeal. Ms. Happel asked to speak and stated that the book's access to middle school students is a concern for her and how can we guarantee that middle school students not have access to the book. Mr. Schafer stated that we cannot guarantee this and that the shared section will be very carefully curated.

Ms. Grafton made a motion to recess and at 7:32 p.m. the School Committee recessed the meeting. Mr. Coyle called the meeting back into session after a five-minute recess. Mr. Coyle asked for a motion to support the Superintendent's decision to keep the book, *This Book is Gay* on the high school side of the library. The Committee is voting in favor or against Ms. Baldner's appeal, he stated. All in favor of Ms. Baldner's appeal say "yes." All opposed to reverse Mr. Schafer's decision say "no."

VOTED:	on motion of Chris Coyle (Wendy Happel) the members of the School Committee voted on Ms. Baldner's appeal to remove the book, <i>This Books is Gay</i> , from the high school side of the library.
No:	Mr. Coyle Ms. Grafton Ms. Groom Ms. Hernandez
Yes:	Ms. Happel

Mr. Coyle stated that the appeal fails on a vote of 4 to 1 and Mr. Schafer's decision remains in effect.

V. **REPORT OF THE SUPERINTENDENT OF SCHOOLS**

A. Consideration of a Half Day of School for Students on the Last Day of School for the 2022-2023 School Year.

Mr. Schafer stated that at the end of last year there was discussion on having a half day of school for students on the last day of school in order to help staff organize, wrap up and store materials without students present.

VOTED:	on motion of Chris Coyle (Heidi Hernandez) the members of the School Committee
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unanimously voted that the last day of school for the 2022-2023 school year will be a half day for students.

*The School Committee members entered into the FY-24 preliminary public budget hearing at 7:42 p.m.*

B. Presentation and Public Hearing on the FY-2024 Preliminary Budget Proposal

Mr. Schafer stated that this is a preliminary budget in January and as things change people will be notified as we head towards Town Meeting. Meetings took place with different groups in buildings including faculty, staff, PTO and School Council, our Town Finance Committee liaison, Paul Hagerty, and the leadership at the Town. He highlighted the budget book and will not do a line by line review and will continue to answer questions on anything in the budget book. He thanked Dr. Moschella, Assistant Superintendent, for her work on the budget. He reviewed the need to maintain reasonable class sizes for all students in grades PreK-12, the growing needs of students with disabilities, increases in the EL population and mental and behavioral challenges. He stated that the Student Opportunity Act funds will help the EL department and meet many of these other needs. He also addressed instructional resources like hardware, software and books and the commitment to instructional resources and certain built-in increases for fixed costs. Mr. Schafer then turned the PowerPoint presentation over to Dr. Moschella to review the proposed preliminary FY-2024 budget figure of \$30,121,270 which reflects an increase of 8.55% over the FY-2023 budget. She reviewed the staffing needs and stated that they are not in any priority order. She also reviewed other staffing needs that we would like to have as a District but are not a priority in this year's budget proposal. Dr. Moschella then reviewed the increase sheet by major category, salary account, programs with other districts, other school services such as transportation and technology/instructional materials for laptops and instructional materials.

School Committee members asked questions around the need for additional school adjustment counselors, funding positions through ESSER funds and being re-allocated to other supports, transportation and special education costs as well as laptops. Dr. Moschella stated that between now and April Town Meeting we will have a clearer picture of what the funding will look like and if adjustments need to be made there will be discussion with the business and finance subcommittee and then the whole School Committee.

Mr. Coyle thanked Ms. Grafton and Ms. Hernandez and Mr. Hagerty, Finance Committee School Liaison, for their time on the budget in preparation for this evening's meeting.

*At 8:05 p.m. Mr. Coyle declared the FY-24 preliminary budget hearing closed and the Committee entered back into regular session.*

VOTED:           on motion of Danielle Grafton (Heidi Hernandez) the members of the School

Committee unanimously voted to submit for the Annual Town Meeting Warrant a proposed FY-2024 budget figure of \$30,121,270 as the amount requested for the School Department's operating budget.

VOTED: on motion of Heidi Hernandez (Danielle Grafton) the members of the School Committee unanimously voted to submit for the Annual Town Meeting Warrant a proposed figure of \$16,016.<sup>00</sup> as the amount requested for student transportation services to Abington students attending out-of-district vocational schools as non-resident students for the 2023-2024 school year. The School Committee or their designees shall be authorized to expend from this fund, or act on anything relative thereto.

VOTED: on motion of Julie Groom (Heidi Hernandez) the members of the School Committee unanimously voted to submit for the Annual Town Meeting Warrant an article to continue a revolving account in accordance with MGL Chapter 44, Section 53E1/2. Said account to be funded by the fines levied against Abington businesses which violate state or local tobacco control laws, by-laws and regulations, to be expended by the Abington School Department, to fund the substance abuse prevention program, not to exceed \$8,000.<sup>00</sup> for the ensuing fiscal year; or take any other action relative thereto.



VI. **REPORT OF THE ASSISTANT SUPERINTENDENT**

A. FY-24 Capital Plan.

Dr. Moschella reviewed the FY-24 School Department's Capital Plan and mentioned that the items that are italicized are currently part of the Town's Capital Plan. She reviewed the Plan by school beginning with the Woodsdale School and its roof replacement, refurbishing the walk in freezer and cooler as well as replacing furniture. The Beaver Brook School's need for an assessment of the entire HVAC system for possible replacement, resurfacing of paved areas, updating the playground equipment, replacing cafeteria furniture and resurfacing the gym floor, including the lines and logo. She continued with the Frolio building needs, replacing the main electrical switch subpanels, the fire escape replacement and the exterior ADA compliant ramp.

VOTED: on motion of Danielle Grafton (Wendy Happel) the members of the School Committee unanimously voted to approve the FY-24 Capital Plan as presented and submit to Town Hall.

B. Woodsdale School Assigned Lunch Numbers.

Dr. Moschella stated that next week the Woodsdale School students will be assigned lunch numbers and will need to input a four digit code for breakfast and lunch. This could result in long lines and some delays. She stated that by the end of the month they will roll this out at Grade 2.

VII. **NEW BUSINESS AND ESTABLISHING OF NEXT SCHOOL COMMITTEE MEETING DATE**

*Tuesday, January 24, 2023 Regular Monthly Meeting*

VIII. **INFORMATIONAL ITEMS:**

- Abington High School Fall 2022 Season Recap
- Personnel Administration - Informational
  1. The Superintendent has accepted the resignation from Timothy Hill, a computer science teacher within the Abington Public Schools, for the purpose of retirement effective at the end of the 2022-2023 school year.
  2. The Superintendent has accepted the resignation from Theresa Minnehan, Executive Assistant for the Abington Superintendent of Schools, for the purpose of retirement effective on March 2, 2023.

3. On the recommendation of Julie Thompson, Principal of the Beaver Brook Elementary School, the Superintendent has approved the appointment of Martine Augusma as a long-term substitute paraprofessional effective on November 15, 2022.
4. On the recommendation of Jonathan Bourn, Principal of Abington High School, the Superintendent has approved the appointment of Alexandra Carreiro as a science teacher effective on Tuesday, January 3, 2023.
5. On the recommendation of James Robbins, Director of Student Services, the Superintendent has approved the appointment of Stephanie Corcione as a .5 long-term substitute school adjustment counselor effective on Monday, November 28, 2022 and continuing for the remainder of the 2022-2023 school year.
6. The Superintendent has appointed Danielle Gaylor as the Executive Assistant to the Superintendent of Schools effective on February 1, 2023.
7. On the recommendation of Jonathan Bourn, Principal of Abington High School, the Superintendent has approved the appointment of Matthew Gibbons as a paraprofessional effective on Wednesday, November 23, 2022.
8. On the recommendation of James Robbins, Director of Student Services, the Superintendent has approved the appointment of Jillian Gonzalez as a long-term substitute school psychologist effective on Monday, November 28, 2022 and continuing for the remainder of the 2022-2023 school year.
9. On the recommendation of Jonathan Bourn, Principal of Abington High School, the Superintendent has approved the appointment of the following advisors for the 2022-2023 school year:
  - Diana Gossard                      Choreographer
  - Patricia London                      Literary Arts
10. On the recommendations of Jonathan Bourn, Principal of Abington High School, and Peter Serino, Athletic Director, the Superintendent has approved the appointment of the following volunteer coaches for the winter season:
  - Jack Houghton                      Ice Hockey
  - Christopher Madden                      Boys Basketball
  - Nick Malafrente                      Ice Hockey
  - Christopher Marquardt                      Boys' Basketball
  - Shane Murray                      Ice Hockey
  - Susan Peck                      Winter Cheerleading
  - Christopher Tighe                      Boys' Basketball

11. The Superintendent has granted Ms. Michelle Beatrice, a special education teacher within the Abington Public Schools, a parental leave of absence in accordance with Options B and A as stipulated in Article XXIV of the Unit A Agreement. This leave of absence will begin on or about April 23, 2023 and will continue to on or about September 28, 2023.

- Dates to Remember

1. Sat., January 7 – Abington Education Foundation, Trivia Night @ Abington K of C, Hancock Street, Abington, MA @ 7:00 pm
2. Sun., January 8 AHS Leadership Class Veterans' Pancake Breakfast @ The American Legion, 1027 Washington Street from 8 am to 10 am
3. Wed., January 11 – Abington Education Foundation Meeting @ Town Hall @ 7 pm
4. Mon., January 16 – Martin Luther King Day – All School Offices and Buildings Closed
5. Tues., January 24 – School Committee Meeting @ Middle/High School Library at 7 pm
6. Fri., January 27 – Inservice/Early Release Day for Students

Mr. Coyle and Mr. Schafer acknowledged Theresa Minnehan, Executive Assistant to the Superintendent of Schools and the Abington School Committee, on her retirement.

IX. EXECUTIVE SESSION  
@ 8:24 p.m.

VOTED: the School Committee, by roll call vote, pursuant to M.G.L. Chapter 30A, Section 21(a)(3) to discuss strategy with respect to ongoing litigation; specifically, an MCAD complaint, Adrienne Whalen versus the Town of Abington, unanimously voted to adjourn the regular meeting and enter into executive session at 8:24 p.m.

Yes:

Mr. Coyle  
Ms. Grafton  
Ms. Groom  
Ms. Happel  
Ms. Hernandez



Heidi Hernandez, Secretary



# Social Studies and Business Department

School Committee Presentation

By: Jason Scott



Goals for  
this year  
and going  
forward

Update World History Curriculum  
(In progress)

Incorporate High Quality  
Performance Assessments (VOG)

Accountability in Students Post-  
COVID



How We are Addressing  
World History Revisions

## **A Thematic Approach to World History**


- ▶ This is a multi-year project
- ▶ Department time during Wave Week Wednesday and professional development time will be used to:
  - ▶ Identify themes
  - ▶ Create opportunities for students to learn about diverse regions and time periods
  - ▶ Create collaborative projects and assessments
  - ▶ Finalize the curriculum in the district format

How We are Addressing  
Implementation of HQPA's

# Using what we have and developing new assessments to meet the Vision of the Graduate

- ▶ This is a multi-year project
- ▶ We already use a variety of project-based assessments that provide students the autonomy to follow their interests
- ▶ We are in a strong position to be a building leader in this goal
- ▶ Less is more approach – fewer but larger scale projects and essays





How We are Addressing  
Accountability in Students  
Post-Covid

## A New Normal

- ▶ Students in all grades and all levels have gaps post COVID
- ▶ The History and Business Department can focus more on skill revitalization because we are not a sequential course
  - ▶ Deadlines, deadlines, deadlines!
  - ▶ Appropriate Classroom Behavior
  - ▶ Advocating for Themselves





## AP US History Data

Year	Number of Students	Average Score	Global Average	Percent earning 3 or higher	Global earning 3 or higher
2022	25	2.08	2.57	20	48.2
2021	17	1.88	2.52	23.5	47.2
2020	16	2.38	2.83	56.3	58.8
2019	Course did not have sufficient enrollment to run				
2018	21	3.14	2.66	71.4	51.9



# AP European History Data

Year	Number of Students	Average Score	Global Average	Percent earning 3 or higher	Global earning 3 or higher
2022	7	3.71	2.95	100	58.9
2021	Course did not have sufficient enrollment to run				
2020	Course did not have sufficient enrollment to run				
2019	5	4.2	2.9	100	58.1
2018	15	3.67	2.89	93.3	57.8



## Ways students are recruited to AP courses



Teacher Recommendation (Spring of every school year)



Open Enrollment (Any student interested can take an AP course)



Each year, all teachers review the department offerings before student course selection happens



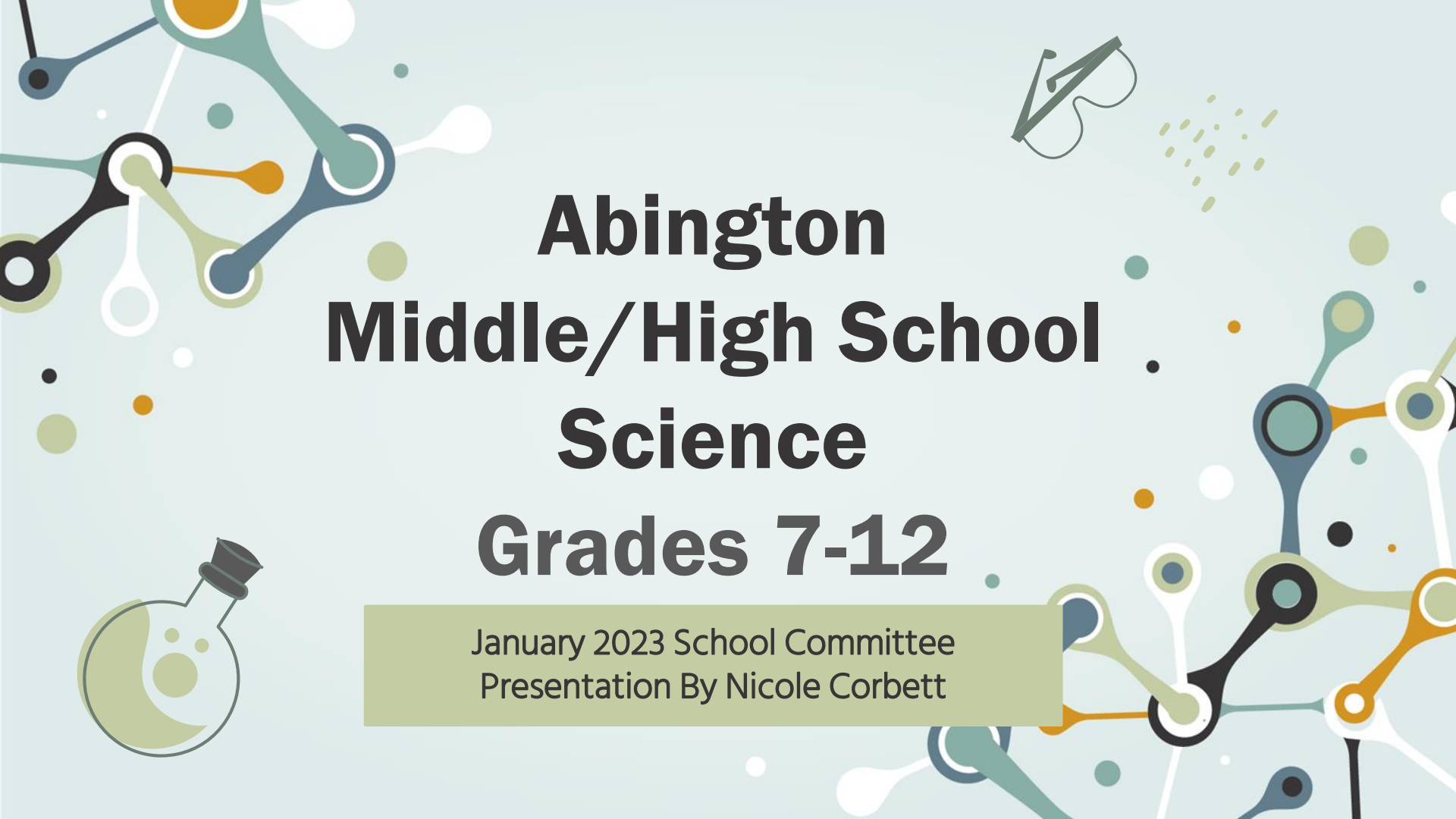
We are planning to offer AP Psychology starting next year

# Business Department Enrollment

	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>Personal Finance Enrollment</b>	28	52	77	48
<b>Other Business Class Enrollment</b>	223	174	153	144
<b>Total Business Class Enrollment</b>	251	226	230	192

Credit for Life – Running Early May,  
2023 for All Interested Seniors





**Abington  
Middle/High School  
Science  
Grades 7-12**

January 2023 School Committee  
Presentation By Nicole Corbett



# Progress on Areas for Growth in 2022



**Need to create additional AP and science specific electives to better prepare students to meet the Vision of the Graduate expectations.**



**Created AP Environmental Science class (senior only) and an Anatomy and Physiology L2 class (junior/senior).**

**Develop strategies and lessons that increase student understanding of scientific applications by exposing students to more scientific data, terminology and diagrams to connect to real life science issues, with possible impacts and relative solutions.**



**Students engaging in more hands-on demonstrations and labs across all classes. Some classes are participating in projects that will be tying classroom learning to the Abington community.**



# Progress on Areas for Growth in 2022



**Need to better align instruction with areas of scientific need, based on student performance results data.**



**Using MCAS data for grades 7-12 to identify areas of need and working to develop lessons that reinforce information students struggle to grasp.**

**To build on our abilities to support English Language learners more effectively in the sciences.**



**Translated assignments and classroom materials are provided for EL students in all science classes. Assignments often have accommodations based on the students' WIDA level, which allow them to learn the materials as they build their English language skills.**



# Progress on Areas for Growth in 2022

Need to identify best practices among the staff that allow increased student understanding and performance in the areas of assessments when the best answer requires several possible answers.



Working with upperclassmen on independent assignments that require multi-part analyses.


Working with AP students on multiple choice questions that could have more than one answer (or no answer).

Working with freshmen and sophomores using programs like Edulastic for answering multi-answer multiple choice and open-response questions (like those seen on MCAS).

# Department Strengths



## Collaborative




We are a collaborative department that communicates frequently to maintain a degree of consistency across subject areas.

## Experienced

Department teachers are experienced educators and/or come from a variety of backgrounds, including those in the science, technology, and medical field.

## Engaging

Teachers strive to create lessons that incorporate hands on activities, laboratory exercises, and the use of interactive online learning platforms.



# Areas of Growth



## Ease of Materials Access

Centralizing effective lesson resources to make them more accessible to staff.



## Middle-High School Transition

Better prepare students for the transition from middle school to high school academically and socially.



## Build Critical Thinking Skills

Expand on existing and incorporate more opportunities for students to apply knowledge, analyze data, and draw their own meaningful conclusions

# Addressing Areas of Growth (Areas 1 and 2)




**Creating  
SharePoint  
folders to  
share  
materials  
between  
classes**


**Requested an  
online learning  
platform with  
virtual textbook,  
supplemental  
learning materials  
(Savvas Realize) in  
the 2023-2024  
Budget**

**More middle-  
high school  
collaboration  
regarding  
student  
performance  
and  
expectations**


# Addressing Areas of Growth (Areas 2 and 3)



**Working more  
with computer-  
based MCAS  
style questions  
for practice**



**Creating more  
rigorous  
laboratory  
assignments that  
have students  
apply their in-  
class learning and  
create their own  
analyses**



**Modeling some of  
the policies and  
expectations of  
introductory  
college-level  
science classes for  
AP/Honors Juniors  
and Seniors**






# Addressing the Vision of the Graduate





**Critical  
Thinker/Engaged  
Participant**



Laboratory activities and accompanying reports and handouts as well as long response questions on exams allow students to 1) seek knowledge 2) reason through and weigh evidence before making a decision and 3) construct arguments and form conclusions.

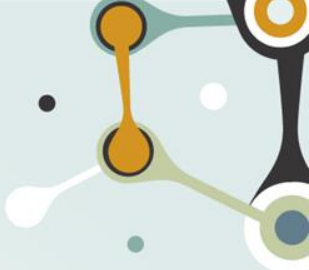



**Socially Competent  
Contributor/Self Aware  
Individual**



**Collaborative assignments that allow students to work with their peers to solve problems enable them to 1) successfully navigate social situations and 2) prioritize and manage time effectively.**

**Use of online platforms like Gizmos allow students to use technology to enhance learning for themselves and others.**



**Socially Competent  
Contributor/Self Aware  
Individual**



**Working on laboratory exercises and analyzing data and drawing conclusions from labs and model data sets allow students to 1) prioritize and manage time effectively and 2) take intellectual risks.**



# AP NUMBERS

Year	Number of Students	Average Score	Global Average	Percent earning 3 or higher	Global earning 3 or higher
2022	16	3.19	3.10	81.3	68.0
2021	9	3.11	2.83	100	59.2
2020	17	3.24	3.03	82.4	68.8
2019	7	3.29	2.92	71.4	64.7
2018	13	3.31	2.87	84.6	61.5



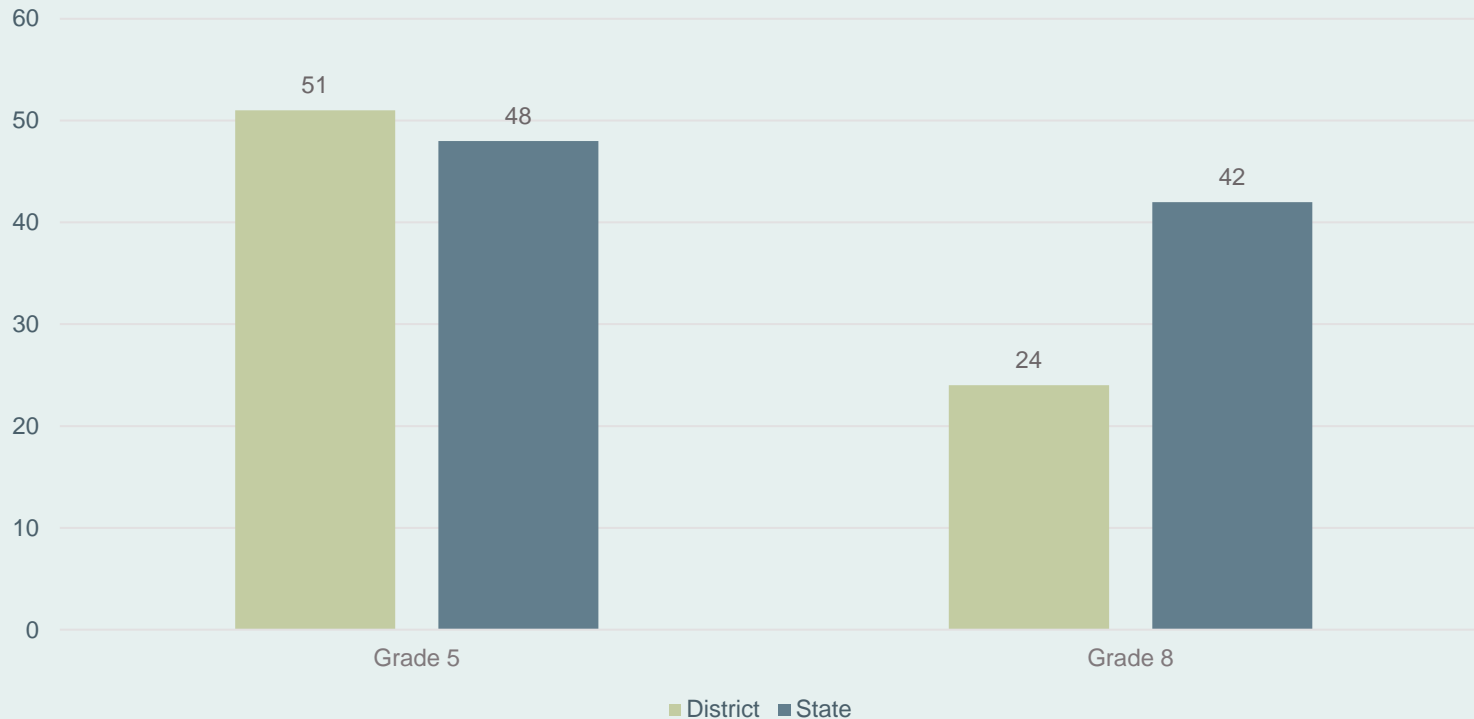
# Advertising AP Classes

AP classes are often indirectly advertised to freshman and sophomores as students can see or hear about activities these classes are working on based on classroom set-ups, out of class activities, and word of mouth.

One-on-one discussion with students in the Spring of sophomore year about AP offerings and if the class is a good match based on academic interests, future plans, and current science performance.

AP Environmental Science overfilled (almost double capacity) during course sign-ups for the 2022-2023 school year.

## Class of 2026 MCAS Data Comparison (vs State) Grade 5 and Grade 8



Data shows Class of 2026 students who scored “Proficient” and above in Spring 2018 while in Grade 5 vs Class of 2026 students who scored “Meeting Expectations and above in Spring 2022 while in Grade 8

# THANKS

Do you have any  
questions?





**ABINGTON HIGH SCHOOL**  
 201 Gliniewicz Way  
 Abington, MA 02351

781-982-2160  
 781-982-0061 (fax)  
 www.abingtonps.org



*Jonathan Bourn, Principal*  
*Kate Casey, Interim Assistant Principal*

To: Peter Schafer, Superintendent of Schools  
 From: Jonathan Bourn, Principal  
 Date: January 17, 2023  
 Subject: Program of Studies -- 2023-2024 Revision Proposals

Below are the recommended revisions for the 2023-2024 Program of Studies. Recommendations were submitted by Department Heads/Directors and approved by the School Council on January 17, 2023. I would like to present the recommended 2023-2024 Program of Studies to the School Committee on January 24, 2023.

**Massachusetts Graduation Requirements and Related Guidance**

**Remove**

Remove wording with listed scores starting with “Students must meet or exceed...” and add the following:

Students must earn a passing score on the grade 10 MCAS tests in English Language Arts (ELA) and Mathematics, and one of the high school Science and Technology/Engineering (STE) tests to meet their CD requirement. Students who do not pass the MCAS tests in grade 10 may take retests according to these participation guidelines in grades 11 and 12 and beyond. Some students may also be able to participate in an appeal process.

The tables below describe the CD requirements for students in the classes of 2021–2023 and beyond. Please note that some requirements for the classes of 2020-23 were modified due to disruptions during the early part of the COVID-19 pandemic.

Classes of 2024 and 2025*		
Subject	Option 1	Option 2
ELA	Earn a score of 472 or higher	Earn a score of 455–471 and Fulfill the requirements of an <u>Educational Proficiency Plan</u>
Math	Earn a score of 486 or higher	Earn a score of 469–485 and Fulfill the requirements of an <u>Educational Proficiency Plan</u>
STE	Earn a score of 220 or higher on legacy Chemistry or Technology/Engineering, or the interim passing standard for next-generation Biology (467) or Introductory Physics (470)	Not applicable (only one option for STE)

\*A note on the passing standard: Please note that the passing standards for the classes of 2021–2025 are set at a level of achievement that has been established as equivalent to the standard on the legacy MCAS tests. Some students in the classes of 2021–2025 may score in the Not Meeting Expectations level, but their scaled score is high enough to earn the CD in that subject.

**This is Hard Work - You Can Do It - I Will Help You**

Classes of 2026–2030		
Subject	Option 1	Option 2
ELA	Earn a score of 486 or higher	Earn a score of 470–485 and Fulfill the requirements of an <u>Educational Proficiency Plan</u> (not required to take an MCAS retest or file an appeal)
Math	Earn a score of 486 or higher	Earn a score of 470–485 and Fulfill the requirements of an <u>Educational Proficiency Plan</u> (not required to take an MCAS retest or file an appeal)
STE	Earn a score of 470 or higher on one of the MCAS STE tests	Not applicable (only one option for STE)

### Evaluation System

#### Remove

Remove WP and WF and change it to “W”.

### MATHEMATICS

#### Add

**ENGINEERING DESIGN AND DEVELOPMENT  
GRADES 10, 11 AND 12**

**#284**

**LEVEL 1  
5 CREDITS**

Students in this class will engage in all aspects of engineering from sketching a design, learning to use the software to design their product, and 3D print multiple iterations of prototypes to create a functioning product such as a robotic arm, remote control car, drone, telescope, or whatever product they wish to bring to life. Areas of focus will include sketching the ideas, learning how to use the software Solidworks, 3D printing, and prototyping the design for product development. *Prerequisite: Successful completion of Algebra II and Trigonometry, level 2.*

**SENIOR MATH  
GRADE 12**

**#245**

**LEVEL 2  
5 CREDITS**

This course develops a deeper understanding of topics learned in previous math courses while expanding to new topics not yet covered. Units of study would include trigonometry, exponential and logarithmic functions, recursive functions, matrices, financial literacy, analyzing numerical data and probability and statistics. Students considering a STEM major in college should talk to their teacher before choosing this course. *Prerequisite: Successful completion of Algebra II and Trigonometry, level 2*

### SOCIAL STUDIES

**PSYCHOLOGY  
GRADE 12**

**#170**

**ADVANCED PLACEMENT  
5 CREDITS**

Students will partake in a rigorous course of study in psychological content and concepts to prepare them for the College Board Advanced Placement exam. The purpose of this course is to study the history, theories, and contemporary perspectives of psychology. Students will work from a college level textbook, supplementary reading materials, and primary documents. Through labs, case studies, and readings students will explore a diverse list of topics including, the body and mind, human development, learning and cognition, personality, emotion and health. The goal of the curriculum is for students to understand their own motivations, the behavior of others, and to think critically about popular psychological trends.

*The Abington Public School System is committed to ensuring that all of its programs and facilities are accessible to all members of the public. We do not discriminate on the basis of age, color, disability, homelessness, national origin, race, religion, sex, gender identity or sexual orientation. The contents of all publications are available upon request in languages other than English.*

## **SPECIAL EDUCATION**

### **Replace**

Replace Academic Support, Grades 9 – 10, Unleveled, 5 credits (#870) with two separate courses, one course for grade 9 students (#872) and one course for grade 10 students (#873). The description will remain the same as course #870 for both courses.

## **WORLD LANGUAGE**

### **Add**

#### **PORTUGUESE I GRADES 9 - 12**

**#500**

**LEVEL 1  
5 CREDITS**

This course is designed for students who are beginning to learn Portuguese. Students are introduced to the cultures of the Portuguese speaking communities as they develop the skills to communicate about themselves and the world around them using simple sentences, phrases and expressions. They expand their communicative and cultural competence in this class by engaging in novice-level interpretive, interpersonal, and presentational tasks. Topics of study include an introductory unit about language and routines of the Portuguese classroom, the Amazon Forest, famous people from Portuguese speaking communities, and the ideal vacation. At the end of this course, students will be recommended to Portuguese II.

#### **PORTUGUESE II GRADES 10 - 12**

**#502**

**LEVEL 1  
5 CREDITS**

This course is designed for students to interact with a variety of informational sources produced by native speakers to native speakers. Students communicate basic personal information, preferences and immediate needs in Portuguese. Students ask questions and carry on conversations using simple questions. Topics of study include identity, daily routines, life in community and challenges and possibilities of life in the future.



NEW ENGLAND ASSOCIATION OF SCHOOLS AND COLLEGES, INC.  
COMMISSION ON PUBLIC SCHOOLS

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December 13, 2022

Jonathan S. Bourn  
Principal  
Abington High School  
201 Gliniewicz Way  
Abington, MA 02351

Dear Mr. Bourn:

The Commission on Public Schools, at its October 23-24, 2022 meeting, reviewed the First Report of Progress and Planning of Abington High School and voted to award the school continued Accreditation in the New England Association of Schools and Colleges.

The Commission would like to commend the following:

- the completion of curriculum for all courses in all departments using a common template
- the plans to include stakeholders in the implementation of the school's vision of the graduate
- the commitment to providing educators with ongoing support for the implementation of culturally proficient practices in the school

The Commission was pleased to note all six Foundational Elements in the Standards for Accreditation have been met by the school.

The school will submit a Three-Year Report of Progress and Planning, which is due on October 1, 2024. The preparation of the Three-Year Report of Progress and Planning can be found at <https://cpemhs.neasc.org> under the "Process" tab, *Three-Year Report of Progress and Planning*. In that report, the school will report any changes to the ratings of the Foundational Elements, progress on the Priority Areas for Growth from the Decennial Accreditation Report, any additional Priority Areas for Growth the school is working on, changes in the 4Cs, and progress toward the additional recommendations listed in the Decennial Accreditation Report. Also, the school will submit a revised school growth/improvement plan.



Jonathan S. Bourn  
December 13, 2022  
Page Two

Priority Areas for Growth should be in the mid to final stages of implementation when the school submits its Three-Year Report of Progress and Planning. Inadequate progress towards completion of the Priority Areas for Growth or meeting the Foundational Elements could result in a request for additional Progress Reports or a change in the school's accreditation status.

The Commission requests that it be kept apprised of any substantive changes in the school before that date. For your convenience, a copy of the Substantive Change Policy is enclosed. Please notify the Commission office of any changes in the names of the principal and/or superintendent along with their corresponding e-mail addresses by submitting this information electronically to [cpss-air@neasc.org](mailto:cpss-air@neasc.org).

The school's accreditation status will be reviewed when the Commission considers the Three-Year Report of Progress and Planning, which should be submitted by the principal through the Accreditation Portal. Be sure to complete the report by clicking on the green "Mark Progress Report Complete" button.

Please contact me if I can be of any assistance.

Sincerely,



William M. Wehrli

WMW/mv  
Enclosure

cc: Peter G. Schafer, Superintendent, Abington Public Schools  
Wendy Happel, Chair, Abington School Committee  
Sharon Cournoyer, Chair, Commission on Public Schools



# ABINGTON PUBLIC SCHOOLS

*"The mission of the Abington Public Schools is to provide all students with relevant, challenging educational experiences to prepare them to be engaged, responsible citizens and members of the global community."*

## ADMINISTRATIVE OFFICES

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DIRECTOR OF STUDENT SERVICES  
(781) 982-2175  
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To: Abington School Committee

From: Peter Schafer, Superintendent of Schools 

Re: Superintendent's 2023 Goals

Date: January 24, 2023

These goals focus on raising achievement, resiliency and grit for all students. However, the isolation and disconnection caused by the previous two years of the COVID Pandemic has created a range of gaps with students in achievement and social and emotional health, growth and development. These gaps are dependent on the varied individual experiences of students. During the 2022-23 School Year, The Abington Public Schools will continue to assess data collected through such means as, but not limited to, teacher/class assessments, MCAS and the Dynamic Indicators of Basic Early Literacy (DIBELS). Student social and emotional health needs will be determined through referrals to Student Support Teams (SSTs) and Administration. Interventions, supports and responses will be rapidly employed to meet student learning and social and emotional health needs.

### Target Academic Improvement Goals:

- Increase the percentage of students in grades 3-8 and 10 Meeting or Exceeding Expectations on the MCAS in ELA by 5 percent.
- Increase the percentage of students in grades 5, 8, and 10 Meeting or Exceeding Expectations on the MCAS in Science by 5 percent.
- Increase the percentage of students in grades 3-8 and 10 Meeting or Exceeding Expectations on the MCAS in Math by 5 percent.

### Target Social, Emotional and Mental Health Improvement Goals:

- Evidence of targeted assistance to meet student social, emotional and mental health needs, such as but not limited to, the implementation of strategies that require students to take more personal responsibility for their learning and behavior, written protocols for employing specific supports and interventions and increased family outreach and communication regarding available supports.

PGS:tmm

*The Abington Public School System is committed to ensuring that all of its programs and facilities are accessible to all members of the public. We do not discriminate on the basis of age, color, disability, homelessness, national origin, race, religion, sex, gender identity or sexual orientation. The contents of all publications are available upon request in languages other than English.*

# North River Collaborative Fiscal Year 2022 Annual Report



**North River Collaborative**  
**Clarice Doliber**  
**Executive Director**  
**198 Spring Street, Rockland, MA 02370**  
**781-878-6056**  
**[www.northrivercollaborative.org](http://www.northrivercollaborative.org)**  
**December 2022**

# North River Collaborative Fiscal Year 2022 Annual Report



**North River Collaborative**  
**Clarice Doliber**  
**Executive Director**  
**198 Spring Street, Rockland, MA 02370**  
**781-878-6056**  
**[www.northrivercollaborative.org](http://www.northrivercollaborative.org)**  
**December 2022**

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December 06, 2022

Dear Members of the Board of Directors, School Committees, and Colleagues,

As the Executive Director of the North River Collaborative (NRC), I am honored to present to you the Fiscal Year 2022 Annual Report. The report summarizes the highlights of the past school year in which the collaborative focused its efforts on our core mission of providing high-quality, cost-effective educational programs and services for students, districts, partner organizations, and communities.

In this report, you will find:

- Information on the programs and services provided by the collaborative;
- Discussion of the cost-effectiveness of these programs and services;
- Discussion of the progress made toward achieving the objectives and purpose set forth in the collaborative agreement; and
- Audited financial statements and the independent auditor's report.

North River continues to be a fiscally healthy organization as you will see in the audited financial statement. NRC maintains a fund balance just short of the maximum allowable by statute which is sufficient to support the collaborative's needs. Our Capital Reserve Fund continues to support maintenance and improvements for all our programs and strengthens our position for potential future expansion.

Throughout the past year, NRC has continued to demonstrate resiliency and a steadfast commitment to education, community, and the health and safety of our students in the midst of the ongoing challenges faced due to the COVID-19 pandemic. I am extremely proud of the herculean efforts demonstrated by our staff in providing quality services to our students despite the significant staffing challenges brought on by the pandemic.

On behalf of the entire NRC staff, I would like to thank member district administrators and staff for their input and involvement with the collaborative. The continued success of the collaborative depends on this participation as educational collaboratives exist to "bring school districts together to form partnerships that maximize efficiency by sharing costs and expertise" in order to enhance instructional practices and the lives of students, families, and our community. Our work on behalf of and with districts surely does demonstrate that "Alone we can do so little; together we can do so much." (Helen Keller)

Sincerely,

Clarice Doliber  
Executive Director

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## Section 1: Governance and General Information

The North River Collaborative (NRC) is governed by the superintendents of the member districts: Abington, Avon, Bridgewater-Raynham, East Bridgewater, Hanover, Holbrook, Rockland, Stoughton, West Bridgewater, and Whitman-Hanson. Each member district annually appoints its superintendent of schools to form the NRC Board who is vested with the authority given it by Chapter 40, Section 4E of the General Laws, and all acts amendatory or supplementary thereof, to take necessary action to oversee the operation of the collaborative. In addition, there are regular advisory meetings of the special education directors/director of student services and the assistant superintendents/curriculum coordinators throughout the year to provide input and feedback about the programs and services as well as information about emerging needs in the districts. The tables below list the members of each of these groups for the 2022 fiscal year. The North River Collaborative is grateful for their service.

### Board of Directors

- |                                       |                                     |
|---------------------------------------|-------------------------------------|
| • Peter Schafer, Abington             | • Julie Hamilton, Holbrook          |
| • Christine Godino, Avon              | • Alan Cron, Rockland               |
| • Derek Swenson, Bridgewater-Raynham  | • Thomas Raab, Stoughton            |
| • Elizabeth Legault, East Bridgewater | • Mark Bodwell, West Bridgewater    |
| • Matthew Ferron, Hanover             | • Jeffrey Szymaniak, Whitman-Hanson |

### Special Needs Advisory Committee

- |                                      |                                   |
|--------------------------------------|-----------------------------------|
| • James Robbins, Abington            | • Robert Compton, Holbrook        |
| • Jennifer Meek, Avon                | • Linda Maniglia, Rockland        |
| • Paul Tzovolos, Bridgewater-Raynham | • Carolan Sampson, Stoughton      |
| • John Phelan, East Bridgewater      | • Kathy Marble, West Bridgewater  |
| • Michael Oates, Hanover             | • Lauren Mathisen, Whitman-Hanson |

### North River Collaborative Administrative Team

- |  |  |
|--|--|
| • Stephen Donovan, Executive Director/Clarice Doliber, Acting Executive Director | • Moira Leon, Community-Based Vocational   |
| • Marc Wright, Director of Business  | • Beth Litchfield - Social Work Internship |
| • Diane Baxter, Technology   | • Ryan Morgan, Independence Academy        |
| • Keith Guyette, District Services   | • Kate Stevens, Learning Center Programs   |
| • Lauren Enos, Principal, North River School                                     | • Eileen Millett, Transportation           |
| • Deni Howley, Behavioral Health Initiative                                      | • Kimberly Beck, Professional Development  |

# 2019-2023 Strategic Plan

## Mission

The North River Collaborative cooperatively develops and delivers high-quality and cost-effective programs and services for students, school districts, partner organizations, and communities.

## Vision

The North River Collaborative (NRC) provides innovative, flexible, and diverse educational programs that engage and motivate students to reach their potential.

## Guiding Beliefs

We believe that...

- Programs, services, and facilities should be of the highest quality and responsive to the changing needs of students.
- All students should be provided with the opportunity and support to reach their potential for academic achievement and independent living.
- All students should be challenged to learn in a caring, inclusive, and flexible environment that appreciates diversity, values life-long learning, and prepares students to be successful.
- Achieving equity is a continuous process of assessment, reflection, and continuous improvement.
- High-quality professional development combined with educator evaluations is essential for improving education practice and maximizing student achievement.
- Supporting the social and emotional well-being and self-determination of our students is essential.
- Through collegiality and shared commitment, we accomplish more collectively than separately.
- To facilitate the educational process, we need to support families.
- A variety of opinions will stimulate innovative and creative ideas leading to effective solutions.
- Student assessment and program evaluation are essential to continuous improvement.

## Strategic Objectives

**Objective 1:** Evaluate and enhance existing programs and services.

**Objective 2:** Establish responsive, strategically designed programs and services.

**Objective 3:** Expand and enhance a coordinated and state-of-the-art student transportation system.

**Objective 4:** Secure and adapt facilities and operations to support high-quality programs and services.

## Serving Students & Districts

<b>Serving Students</b>	<b>FY22</b>
<b>Students Served in NRC Programs*</b>	
Multiple Disabilities	28
Autism/developmental Disabilities	19
Social and Emotional Disabilities-North River School	58
Substance Abuse and Dependence - Independence Academy	76
<b>Sub-Total</b>	<b>181**</b>
<b>Students Served in NRC Services*</b>	
Community-Based Vocational	17
Therapy and Other Related Services	580
Social Work Interns	292
Behavioral Health Initiative	202
Transportation	515
<b>Sub-Total</b>	<b>1,606**</b>
<b>Total</b>	<b>1,787**</b>

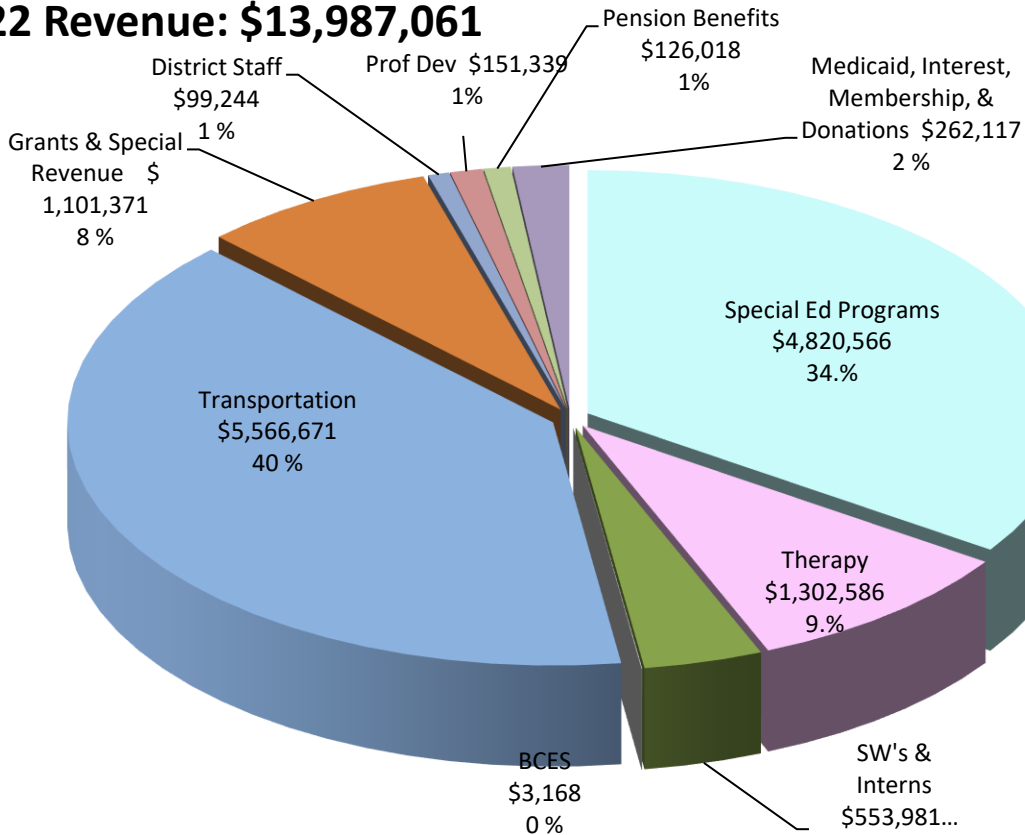
\*Each category represents the total number of students serviced in the program for the year

\*\* The totals & subtotals may include a duplicated headcount due to students participating in multiple services

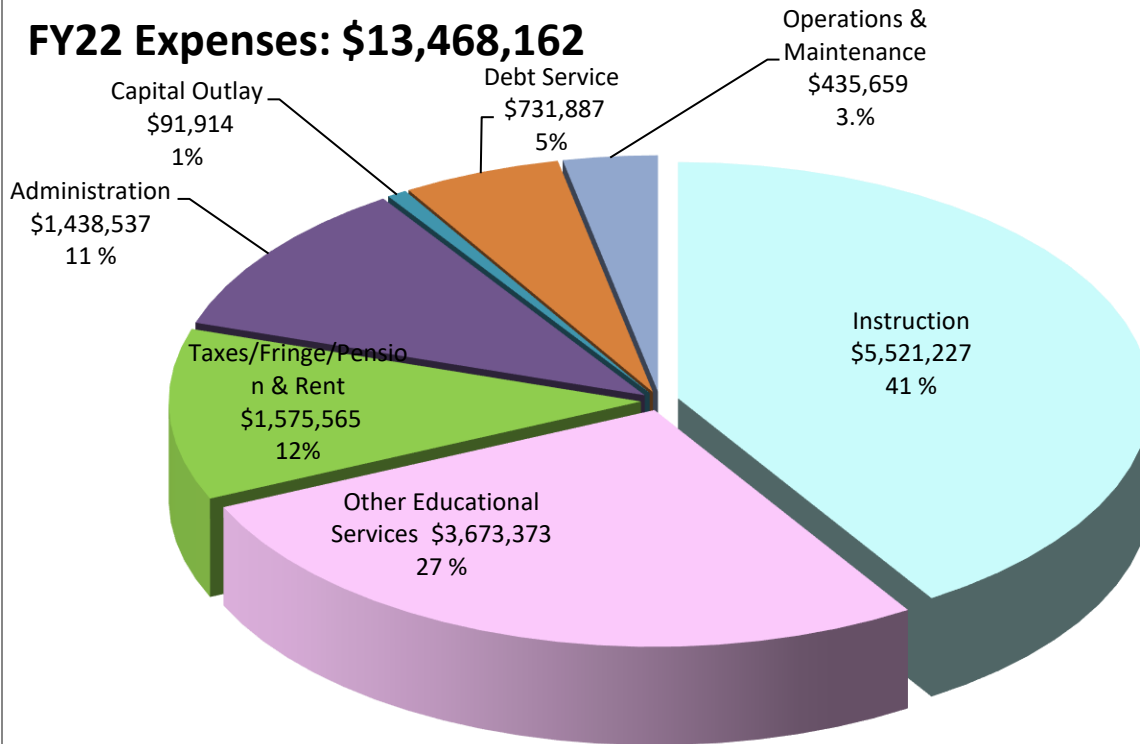
<b>Serving Districts</b>	<b>FY22</b>
Transportation	27
Municipal Medicaid	16
Grant Writing	40
Behavioral Health	5
Professional Development (PD)	107

## Financial Information

### FY22 Revenue: \$13,987,061



### FY22 Expenses: \$13,468,162



## Section 2: Programs and Services

The North River Collaborative offers the following programs and services (described on subsequent pages) in accordance with its Collaborative Agreement:

- Day School Placements (North River School) and other services for students with disabilities (Learning Center Programs)
- Alternative School Programs for At-risk Students (Independence Academy)
- Community-Based Vocational Services
- Behavior Consultation and Education Services
- Therapy Services
- Vision Services
- Social Work Internship Program
- Family Services
- Professional Development
- Transportation Services
- Collaborative Grant Applications
- General Education Supports and Services
- Psychoeducational Evaluations
- Municipal Medicaid Reimbursement

The programs/services listed above are not all-inclusive. The NRC Board of Directors, acting at the request of the NRC Executive Director and/or member districts may consider and approve other programs/services to be provided by the collaborative so long as such programs/services are in the best interest of the members and are not inconsistent with M.G.L. c. 40, sect. 4E and 603 CMR sect. 50, et seq, as amended from time to time.

### North River School

North River School provides middle and high school students with a highly structured and therapeutic environment while ensuring the 21st century skills they will require post-graduation are taught and developed. NRS addresses the academic, social-emotional, and behavioral needs of students individually in alignment with the most current and best practices. In addition to traditional academic subjects, students also participate in daily living and transitional skills classes such as a culinary internship, the Innovation Studio, and social-emotional learning.

The NRS curriculum is aligned with the Massachusetts Curriculum Frameworks and is modified as needed to meet individual student needs, providing added supports throughout the day to facilitate success. Instruction is delivered in a small group format within a therapeutic milieu with counseling services and behavioral consultation. A strong home-school relationship is a critical and essential part of the program's success, and one that is fostered through regular, two-way communication.

The goal of the North River High School is to assist students in developing the behavioral, social-emotional, and academic skills needed to successfully return to their sending schools. Students receive academic credits toward graduation from their own school districts by completing the course of studies provided at the North River School. Vocational exploratory opportunities, including off-site internships, are offered. The Innovation Studio is a technology-based class that incorporates the most current tools and technology such as 3D printing, graphic design, desktop publishing, and model building. In addition, students in this class are introduced to small business operations through the design and printing jobs that community agencies and groups hire NRS students to complete under the direction of the class instructor. The Culinary Exploration/Food Service continuum of classes teaches students culinary and food service skills as well as addresses food safety, nutrition, work habits, and entrepreneurial skills.

Internships in the community are also offered to upperclassmen in good academic standing with support from a job coach as needed. Students, with prior agreement from their district's TEAM, also have the opportunity to participate in their district's academic and extra-curricular activities. It is the goal of NRS to incorporate flexibility and creativity when addressing the needs of students.

The North River Middle School (NRMS) is a Massachusetts DESE approved public special education day program. The NRMS's mission is to assist students in developing appropriate behaviors and improved academic skills which will allow them to achieve success in transitioning to high school and/or returning to their sending school.

North River Middle School serves students in grades 5 through 8 in classrooms designed for small-group instruction, with an integrated therapeutic milieu, counseling services, and a behavior management system with guidance from a Board-Certified Behavior Analyst. A strong home-school relationship is encouraged as an essential part of the school's success. North River Middle School has a dedicated School Adjustment Counselor as well as a therapy dog, Bodie.

The NRMS teachers work with students to earn academic credit toward promotion to high school. Core curriculum academics focus on preparing students for success on MCAS tests and overall educational achievement. The NRMS schedule includes life skills development, health and wellness education, social-emotional learning, and vocational exploration.

Both the NRHS and the NRMS have a well-developed, successful summer program that helps students prevent regression of social, emotional, and academic skills during the summer break.

**North River Middle/High School**

525 Beech Street, Rockland, MA 02370

Phone: 781-871-8320

Andrew Manning, Program Coordinator

## **Learning Center Programs**

The **Learning Center for Students with Multiple Disabilities** serves students ages 3 to 22. This program is designed to meet the academic, medical, and therapeutic needs of students with disabilities in multiple areas. Communication, self-care, mobility, and vocational and leisure skill development are addressed throughout the day and guided by the teacher, classroom staff, and an extensive therapy and vision support team. Program nurses oversee promotion of overall student health. This program offers a summer program as well as community field trips. Classroom locations within public schools allow students access to inclusive opportunities in order to help facilitate academic and social skill development.

The **Learning Center for Students with Autism Spectrum Disorder** serves students ages 3 to 22. This program is within a structured ABA-based program where students are provided with the behavioral, social-emotional, and academic support to meet their unique needs. Communication, self-care, mobility, and vocational and leisure skill development are addressed throughout the day and guided by the teacher, classroom staff, and an extensive therapy and behavior support team. This program offers a summer program as well as community field trips. Classroom locations within public schools allow students access to inclusive opportunities in order to help facilitate academic and social skill development.

**Learning Centers for Students with Multiple Disabilities**

**Learning Centers for Students with Autism & Developmental Disabilities**

Kate Stevens- Program Coordinator

Phone:781-878-6056 (Ext. 103)

**Learning Center Multiple Disabilities (Early Childhood)**

Bryantville Elementary School (Room 192 and Room 190)  
29 Gurney Drive, Pembroke, MA 02359  
Phone: 781-293-5411 (extensions 16690 and 16692)

• **Learning Center Multiple Disabilities (Intermediate)**

Bryantville Elementary School (Room 193)  
29 Gurney Drive, Pembroke, MA 02359  
Phone: 781-293-5411 (extension 2693)

• **Learning Center Multiple Disabilities (Elem, Middle)**

Richardson Olmsted School (Rooms 128, 126)  
101 Lothrop Street, North Easton, MA 02356  
Phone: 508-230-3205 (extension 5126 and 5128)

• **Learning Center Autism & Developmental Disabilities (Elementary)**

Bryantville Elementary School (Room 191)  
29 Gurney Drive, Pembroke, MA 02359  
Phone: 781-293-5411 (extension 16691)

• **Learning Center Autism & Developmental Disabilities  
Middle School/High School**

East Bridgewater High School (Room 129),  
43 Plymouth Street, East Bridgewater, MA 02333  
Phone: 508-378-8214 (extension 1290)

• **Learning Center Autism & Developmental Disabilities  
High School**

West Bridgewater High School (Room 216),  
155 West Center Street, West Bridgewater, MA 02379  
Phone: 508-894-1220 (extension 1216)



**Independence Academy: Recovery High School**

**Independence Academy (IA)** provides programming serving students ages 14-20 from the southeast region of Massachusetts who have been identified as “high-risk” due to their use of substances. Our students are mostly referred to us by their schools when their use of substances is starting to impact their school day. However, the application process can also be initiated by families, substance use treatment programs, youth-serving state agencies, juvenile justice agencies, and others who are concerned about a student’s use of substances. In many cases, our students also have other social/emotional and/or mental health challenges that are present as well. Therefore, we have created a continuum of services utilizing a holistic approach that assesses students in 13 domains of their life. Through specially designed SEL instruction, an emphasis on health and wellness, individual and group counseling, and a customized approach to academics we engage students in a process of healthy growth and development. Although students can remain enrolled in our programs through graduation, our goal is to facilitate a healthy transition for each student that is aligned with their personal vision.

**Programs:**

The Upper Course – This is a 10-day program and the first step every student takes when enrolling at our school. The focus is on Awareness and Assessment. Through a uniquely designed model that provides a mix of individual and small group work, students are assessed in the 13 areas of healthy adolescent growth and development. The goal of the program is to provide adolescents a safe space to be open and honest about their use of substances and to build awareness around what health growth and development looks in relation to the 13 domains. Students who successfully complete the 10-day program and find our model beneficial can apply to our 45-day program. The enrollment is limited to 6 students and students are admitted on a rolling basis.



45-Day School-Based Intervention – This program provides students with a “deep dive” into the 13 domains of healthy growth and development with the end goal of developing a personalized, individual growth and development plan. The focus of this program is Acceptance and Alignment. Working with a team of experts in the fields of adolescent development, mental health, substance use, and trauma, students have an active role in developing their own growth plan. Daily wellness, SEL curriculum and instruction, small group and individual counseling and customized academics help align each student’s day to their own growth and development goals. At the conclusion of this program students have a comprehensive plan in place that is specific to their own needs and provides a blueprint for continued movement towards healthy growth and development. Students who successfully complete this program can apply to the Recovery High School.

The Recovery High School – The Recovery High School is a trauma-informed, alternative setting that provides students actively engaged in recovery, a full academic program to work towards the completion of their high school education. Students enrolling in the RHS have successfully completed the Upper Course and the 45-day program. They have a full understand and deep awareness of their own unique needs, have developed a comprehensive individualized growth and development plan and aligned their work with their vision and goals for themselves. Students at the RHS are committed to the process of healthy growth and development. The focus of the RHS is Action and Accountability. Students are expected to be deliberate in their actions towards achieving their goals that they have developed for themselves. The RHS provides a full, rigorous academic program leading to high school graduation as well as numerous service components that support a students’ transition out of high school. Some of those components include an on-site recovery counselor (LICSW), a personal development coach, health and wellness curriculum and activities, and a comprehensive summer program. Existing partnerships with community service agencies allow for program enhancements and provide unique opportunities for students enrolled in the RHS. Our small population allows us to provide an education that is individualized to best meet student needs while taking into consideration their strengths, abilities, and interests. Our carefully designed space and high-interest curriculum encourages students to be highly motivated, accept the challenge of an academically rigorous program, work independently, to take risks, and be vulnerable. Students are encouraged to seek educational opportunities outside of the traditional school day (i.e., independent study, internships, etc.). The academic counselor at Independence Academy works closely with each student’s sending school district staff to ensure that each student meets the local graduation requirements for their respective district. As a result, students are awarded a diploma from their sending school district upon completion of all requirements. Students can remain enrolled in the RHS for as long as they remain engaged in the process.

Independence Academy is one of five recovery high schools located in MA and is not a special education placement. It is important to consult the MA Department of Elementary and Secondary Education’s Administrative Advisory on Special Education for more information on how students on IEPs are enrolled and serviced when attending Recovery High Schools. The Recovery High Schools are alternative schools that are focused on engaging students who are struggling with substance use in a process of healthy growth and development in order to improve their health and wellness, live a self-directed live and to reach their full potential. All of Independence Academy’s programs are voluntary.

Completing its tenth full academic year in 2022, Independence Academy has enrolled hundreds of students from over 40 different communities.

### **Independence Academy**

460R Belmont Street, Brockton, MA 02301

Phone: 508-510-4091

Ryan Morgan – Principal



## Community-Based Vocational Program

The **Community-Based Vocational Program (CBV)** supports students between the ages of 16 and 21 with unique learning styles who need vocational and transitional skills training. For many, this is their first introduction to the world of work. Students are matched to community-based worksites with supervision from a job coach. The job coach's role is to teach transferable skills which can be applied in a variety of post-secondary settings. As students become proficient at community-based sites, responsibilities are increased to match their progress.

Student progress is measured quarterly through Task Analysis Sheets, evaluating specific vocational tasks according to a five-point rating scale. Twice a year, this five-point rating scale is applied to Massachusetts Work Based Learning Plans to assess students on work readiness skills at established vocational sites. Student enrollment varies from one to five days per week, depending on individualized circumstances. Programming includes a transition skills group, focusing on self-advocacy, self-determination, and post-secondary options. Several times per year, presentations from the Department of Developmental Services, Massachusetts Rehabilitation Commission Service Coordinators, a Benefit Specialist, and a representative from a local housing authority are scheduled. Exercise at a state-of-the-art fitness center and internships are scheduled each day. All students are transported in 7D vehicles.

The Program Coordinator works closely with parents and students to facilitate the transition process. This may include tours of adult service providers, local colleges, volunteer opportunities, job placement, travel training, housing, and recreational opportunities. In-depth vocational assessments are provided for each student. Upon request, the Community Based Vocational Program will develop individualized programs outside of the "typical" schedule to accommodate unique situations.

### **Community-Based Vocational Services**

Frolio School, 1071 Washington Street, Abington MA 02351

Phone: 781-871-1589

Moira Leon – Coordinator

## Summer Work and Learning Program

The North River Collaborative's Summer Work and Learning Program provides an innovative summer program offering a broad range of transition services for students with intellectual impairments, developmental disabilities, behavioral challenges, and autism. The program is differentiated for students ages 14-17 and 18-22 who may attend one or more summers. The program is located at Rogers Middle School and select community-based job sites. A broad range of transition services are tied to academic support and remediation for students through hands-on instruction and opportunities for daily work experiences such as horticulture, building maintenance, shipping, and receiving, office practices, and food service.

Students participate each day in a variety of activities offering instruction in life skills for independent living including: daily living skills (e.g., managing money, use of household tools/appliances, time management, health and safety, basic meal preparation, health and fitness leisure/recreation activities, community experiences), social thinking skills, job exploration (e.g., training opportunities and job placement, developing/maintaining appropriate work skills and behavior), and functional academics.

### **Summer Work and Learning**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 101)

Keith Guyette – District Services Coordinator and Philip Buckley – SWL Coordinator

## Behavior Consultation and Education Services

The North River Collaborative's Behavior Consultation and Education Services (BCES) includes extensive training and ongoing support in developmental disabilities, autism spectrum disorders (ASD), applied behavior analysis treatment and intervention approaches, and community and school-based support services. BCES staff members have experience in service delivery to students with ASD, other disabilities, and typical students experiencing difficulties with behaviors that interfere with learning and social relationships. In addition to responsibilities of assessments and program design, Board Certified Behavior Analysts (BCBAs) provide supervision and training to behavior service providers working in students' homes and to our classroom staff on a regular basis.

With input from other professionals, BCBAs focus on facilitating the development of each student's skills in the area of communication, academics, social-emotional, receptive, and expressive language, leisure/play, adaptive behavior, and activities of daily living. A strong emphasis is placed on the use of research-based applied behavior analysis (ABA) principles and strategies including discrete trial instruction (DTI) and incidental teaching within the natural environment. Strategies and techniques incorporated may include visual supports, social stories, and behavior support plans. When needed, home-based services provide parents and other caregivers training in techniques to teach, promote, and manage skills and behaviors at home and in the community.

One BCBA is certified to teach the Safety-Care™ Behavioral Safety program for North River staff, providing the skills and competencies necessary to effectively prevent, minimize, and manage behavioral challenges with dignity, safety, and the possibility of change.

### **Behavior Consultation and Education Services**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 120)

Keith Guyette – Coordinator

## Therapy Services

The North River Collaborative provides **occupational, physical, and speech therapy services** within 38 school buildings in nine school districts. Services are also provided within North River Collaborative Learning Center for Students with Multiple Disabilities, Learning Center for Students with Autism and Developmental Disabilities programs and the North River School. The collaborative's therapy staff is dedicated to excellence in student service, committed to facilitating and supporting optimal curriculum access and participation, and provides high-quality consultation services to parents and educational staff in order to maximize student success. At each location, therapists are integral members of a multidisciplinary team that facilitates student progress through a coordination of services. More than 17 licensed physical, occupational, and speech therapists, most with advanced degrees and certifications participate in monthly meetings and ongoing professional development activities to enhance knowledge and maintain an evidence-based practice. Therapists provide each student with service guided by the current developments in therapeutic, rehabilitative, and educational best practices.

### **Therapy Services**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 120)

Keith Guyette – Coordinator



## Services for Students with Visual Impairments

### Teachers of the Visually Impaired

The North River Collaborative employs a teacher of the visually impaired to provide program-based consultative and direct services to students with visual impairments. The collaborative also works with member/non-member district towns to provide itinerant vision services and assessments to students with visual impairments who are attending district schools.

Teachers of the visually impaired provide functional vision assessments, learning media assessments, technology assessments and instruction, consultation to staff and parent/guardians, Braille instruction, compensatory skill development (e.g., large print, optical devices, etc.), life skills (e.g., daily living skills, social interaction skills, recreation, and leisure addressed through the expanded core curriculum), and production and ordering of materials. Additionally, teachers of the visually impaired may support schools and families in accessing educational resources through a variety of agencies such as the Massachusetts Commission for the Blind and American Printing House.

### Orientation and Mobility

The North River Collaborative provides consultative and direct services to students with visual impairments from certified orientation and mobility instructors. The collaborative works with member/non-member school districts to provide itinerant orientation and mobility services to students with visual impairments who are attending district schools.



Services provided by the orientation and mobility instructor may include functional travel assessments, consultation to staff and parents/guardians, travel instruction in school and community settings, compensatory skill development (e.g., low vision aids, use of other senses, and spatial relationships), and life skills training (e.g., daily living skills, social interaction skills, recreation, and leisure) through the expanded core curriculum.

### Vision Services

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 120)

Keith Guyette – Coordinator

## Social Work Internship Program

The North River Collaborative's Social Work Internship Program provides school-based social work services to help students and their families face a complexity of challenges in order to foster competency in all areas central to children's lives – academic, social-emotional, and behavioral. The consultation process establishes and implements interventions to meet students' needs. Services include individual and group

counseling, crisis interventions, whole-class presentations, lessons, and consultations with parents and teachers. These services enhance teacher effectiveness related to social-emotional development of children and facilitate a functional “bridge” relationship between home and school. The interns attend Bridgewater State University, Simmons University, or Boston College.

**Social Work Internship Program**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 302)

Beth Litchfield – Coordinator



## Behavioral Health Initiative

The North River Collaborative Behavioral Health Initiative offers on-site behavioral health consultation to districts, professional development on social and emotional learning strategies, and facilitates development of student support teams. Contracted school social workers and wrap-around service support for students and their families are also available to districts. During FY22, we expanded to include a second district, Hingham, and two additional schools. We currently have school social workers in 3 elementary schools, one middle school and two high schools.

**Behavioral Health Initiative**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 301)

Deni Howley – Coordinator

## Psychological Services

**Psychoeducational Evaluations**

The North River Collaborative employs a school psychologist to provide psychoeducational evaluations to both member and non-member districts.

**Board Certified Behavioral Analyst**

The North River Collaborative employs a Board-Certified Behavioral Analyst (BCBA) who provides and supports the implementation of behavioral and safety plans within the North River Collaborative Learning Center for Students with Multiple Disabilities, Learning Center for Students with Autism and Developmental Disabilities, and the North River School. The BCBA also provides Functional Behavioral Assessments (FBA) to member and non-member districts.

**Psychological and Behavioral Services**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 120) Keith Guyette – Coordinator

## Municipal Medicaid Reimbursement

School-based Medicaid billing has become a way for cities and towns to recoup dollars for funds spent on special education programs if a student is receiving special education services and is eligible for Mass Health. Direct services claiming provides school districts an opportunity to be reimbursed for furnishing medically necessary services to eligible Mass Health students pursuant to an eligible IEP. The North River Collaborative is familiar with both school and town governance and aware of confidentiality and privacy issues, including HIPAA and FERPA, as well as the necessary recordkeeping required by districts, towns, and the Office of Medicaid. An annual cost report reconciles 12 months of direct service and administrative cost.

### **Municipal Medicaid Reimbursement**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 105)

Marc Wright – Director of Business and Finance

## Professional Development

NRC is committed to providing high-quality professional development programs based on current research and best practices that focus on improving the learning of all students. The collaborative's decisions about the selection/identification of programs and courses, audience, scheduling, duration, and implementation factors are driven by research-based standards for professional learning, such as those identified by the Massachusetts Department of Secondary and Elementary Education.

Professional development offerings for the North River Collaborative and district staff are determined based on ongoing and newly identified needs of our member districts, the needs of low-incidence educational staff, state, and federal mandates, emerging issues, and current educational best practice. Curriculum coordinators from each member district and the collaborative's program coordinators work to collaboratively plan programs that address collective needs. Programs are designed to focus on knowledge and skill development to impact student learning. When educators from many school districts participate in professional development training together, they have the opportunity to share with and learn from one another, often discovering a synergy that results in understanding, growth, and solutions that were unanticipated.

Professional development training and support are provided to the North River Collaborative and district educators in order to:

- Continue to improve educational practice and maximize student achievement;
- Support supervision and evaluation to improve instruction;
- Improve curriculum and content knowledge and address pedagogy with a specific emphasis on differentiation, practices regarding assessment, and instructional technology integration;
- Address the issues of mental health, behavioral issues, and student safety;
- Address the individual needs of students including students with disabilities and English Language Learners; and
- Provide programs locally that are convenient for district staff to attend.

### **North River Collaborative**

198 Spring Street, Rockland, MA 02370

Phone: 781-878-6056 (Ext. 102)

Kim Beck – Coordinator

## Southeast Transportation Network

The Southeast Transportation Network served 515 students in 29 school districts in FY22, transporting to 49 different programs, most of which are from the North River Collaborative, Pilgrim Area Collaborative, and South Shore Educational Collaborative regions. Given the fiscal challenges and the growing concern for student safety, the North River Collaborative is coordinating this program to obtain cost-effective, quality transportation for students with special needs who attend public and private special education programs in the greater Boston/Southeastern Massachusetts region. Through the Network, the North River Collaborative began providing transportation with the opening of school in September 2007. In-service training is provided for all staff on topics such as: disability awareness, first aid/CPR, behavior management, defensive driving, securing wheelchairs, vehicle evacuation, and winter driving.

### Southeast Transportation Network

The Almshouse, 198 Spring Street, Rockland, MA 02370

Beaver Brook School, One Ralph Hamlin Way, Abington, MA 02351

Jones School, 137 Walnut Street, Stoughton, MA 02072

Phone: 781-878-6056 (Ext. 126)

Eileen Millett– Transportation Director



## **Section 3: Progress Toward Achieving NRC’s Purpose and Objectives**

### **Purpose**

The purpose of the collaborative is to provide intensive educational programs and services for students with disabilities, professional development to educators, related services to students with disabilities in member and non-member districts, and other high-quality, cost-effective services to meet the changing needs of member districts. The North River Collaborative has been successful in achieving this purpose as outlined below.

### **Objectives**

The overall objectives of the North River Collaborative Agreement are to:

1. Provide programs for students with low-incidence disabilities in the least restrictive environment;
2. Offer a variety of quality professional development opportunities to general and special education teachers and administrators, and related service providers;
3. Provide programs and services in a cost-effective manner;
4. Explore and pursue grant and other funding to support identified needs of the districts; and
5. Offer cooperative programs and/or services to help districts maximize cost efficiency and program effectiveness through a collaborative effort.

#### **Objective 1: Provide programs for students with low-incidence disabilities in the least restrictive environment**



#### **Objective 5: Offer cooperative programs and/or services to help districts maximize cost efficiency and program effectiveness through a collaborative effort**

The North River Collaborative provides programs and services for students with low-incidence disabilities in the least restrictive environment including social-emotional, multiple disabilities, autism, English learners, behavioral health, and substance abuse.

- The Learning Center programs are provided in age-appropriate public-school buildings with inclusion opportunities provided, whenever feasible.
- The North River School is an alternative setting for middle and high school students who have difficulty functioning successfully in public schools due to behavioral, social, emotional, and/or psychological challenges. The staff work closely with school districts to align curriculum with that of sending districts to allow students to transition back to local schools when appropriate.
- Independence Academy is an alternative setting for students struggling with substance use. The staff work closely with school districts to align curriculum with that of sending districts to allow students to transition back to local schools when appropriate.
- For transition-age students, the North River Collaborative provides supports for students within community-based job sites through the Community-Based Vocational program and Summer Work and Learning program.
- The North River Collaborative provides services in member and non-member school districts that allow students to remain in their local community schools while receiving essential services to



enhance access to the curriculum. In this way, instead of students leaving their districts, the services are brought to them and the educators that support their learning. These services include occupational, physical, and speech therapy; behavior consultation; vision services including orientation and mobility, teacher of the visually impaired, Braille-trained aides; and social work services.

- The North River Collaborative also provides cooperative services to school districts including Municipal Medicaid reimbursement and special education transportation.

Each of these programs strives for continuous improvement in meeting student or district needs. This section includes a discussion of the progress of the North River Collaborative through program enhancements made throughout the school year.

## NRC Programs

### North River School

#### Program Enhancements

- Five (5) students earned their high school diploma from four different school districts, Boston, Rockland (2), Holbrook, and Brockton
- Heather Crowley and Lauren Enos were successfully recertified in Safety Care and will be continue to train/re certify staff. North River School staff (including new staff) are fully trained in Safety Care. Trainings have been incredibly helpful in establishing and fostering the positive culture of the milieu and classroom management.
- North River School completed 19 extended evaluations and 7 IAES' this school year, which is the highest number of evaluations that NRS has seen. Of these evaluations, 6 students went back to their district and 2 students needed a higher level of care.
- Both the Culinary program and the Innovation Lab have new instructors this year and we welcomed a new school administrative assistant.
- We continue to build on our Diversity Equity and Inclusion work and have contracted with an outside organization to help facilitate this work during our Wednesday Professional Development time.
- All staff have been CPR certified.
- The counseling staff and administrators co-teach an SEL specific class for all 9th graders.
- Academic teachers are working to use SEL standards in their classrooms to measure students' growth and mastery of both academic and social emotional skills.
- The Academic team continues to work on engaging students through Project Based Learning and will begin examining mastery-based grading this spring.



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# Learning Centers

## Program Enhancements

- Learning Center teachers and therapy staff collaborated to develop and implement monthly thematic units based on the Unique Learning System (ULS) curriculum. The ULS is an online curriculum correlated to the Massachusetts Curriculum Standards. The ULS provides thematic lessons across all domains that are age appropriate and leveled to meet the needs of students with special needs who are accessing the curriculum standards at a variety of different access points.
- The Learning Center classrooms at Hobomock Elementary School in Pembroke and Duval School in Whitman moved to Bryantville Elementary School in Pembroke in the fall of 2022.



- In the fall of 2022, professional development for Learning Center staff focused on strategies to enhance family engagement and collaboration and problem solving presented by Pinnacle Partnerships. Erin Foley, DCF presented the Mandated Reporter Training/51A Process, and Michelle LaFrance, BCBA, presented Safety Care Training.
- In the spring of 2022, professional development focused on Adult and Pediatric First Aid/CPR/AED presented by Deb White.

## Independence Academy

- Independence Academy was awarded a grant from DPH to expand services to include a short-term, school-based intervention model.
- IA continued to run the Upper Course, short-term intervention, for youth suspended out of school for substance related offenses and enrolled 68 students.
- IA's 45-day Intervention model served 31 students from 17 different communities.
- IA is in the middle of a multi-year evaluation conducted by DESE and a team of consultants through the Collaborative for Educational Services.
- Due to grant funding, IA was able to hire a part-time music/art teacher as well as a full-time Humanities teacher.
- IA was able to run a full summer program which included kayaking trips, hiking, a ropes course and the annual Six Flags trip.
- 11 students who attended IA programs last year graduated from high school.
- IA students participated in a study on social networks conducted by Harvard Medical School, Mass General Hospital, and the Recovery Research Institute.



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## Community-Based Vocational

### Program Enhancements

- CBV continued participation in community-based vocational sites five days per week.
- CBV collaborated with the Disability Law Center to create social stories.
- The social stories CBV students created were aired on the Talking Information Center website.
- The Boston Bowl in Dorchester was added as a new job site.
- CBV students obtained ServSafe Food Handler Certifications.
- Two CBV students took part in competitive employment opportunities.
- Two person-centered planning meetings were held with students, parents, teachers, and representatives from adult service providers.
- An internship was established at a local radio station for a CBV student after graduation.
- A GED tutoring program was established for a student.
- Gym equipment was purchased for recreational activities.
- CBV established “planning days” for students to organize outings and promote goal setting.
- Due to a variety of factors, the CBV program was transferred to oversight of Abington Public Schools in the fall of 2022.



# Therapy Services

## Program Enhancements

- One additional school psychologist was added to perform psychoeducational evaluations.
- The OTs and PTs continued to work collaboratively on school teams using input from school teams to develop goals and treatment strategies to maximize student participation in the school setting.
- The OTs began using a Preschool Parent Report Form they created to assist in gathering information regarding parent perception of their child's strengths and areas for growth. Therapists use this tool to guide the initial evaluation process and support the transition into the public schools.
- Select OT/PT staff participated in a virtual School-Based Medicaid Town Hall sponsored by MAOT. Details of the discussion were shared with other staff at their monthly department meeting.
- Learning Center Teams continuing to grow shared drives they created to support remote collaboration between team members.
- The therapy staff continued to use a variety of digital platforms to support collaboration between team members.
- OT and PT staff provided online professional development membership to support access to continuing education (OccupationlTherapy.com; PhysicalTherapy.com) approved by state and national organizations; great feedback on quality of the courses.
- The Occupational Therapists continue to use the Teacher *Report of Function and Participation Forms* based on response from teachers and relevant information. Information gleaned from teachers is used to inform the evaluative process and to prioritize areas of concern in the school setting. Forms in use include Preschool Parent Report- home report for use with students entering preschool, Preschool Teacher Report, Elementary Teacher Report, Middle/High School Teacher Report, and the Teacher Report for Students with Complex Profiles.
- Speech Therapists continued to perform Assistive Technology and Augmentative Communication evaluations and consultations in several districts and continue to enhance and update the devices and software available for student trials.



# Behavior Consult and Educational Services (BCES)

## Program Enhancements

The BCBA staff provided four initial/recertification Quality Behavioral Solutions (QBS) Safety Care trainings for a total of 34 staff.

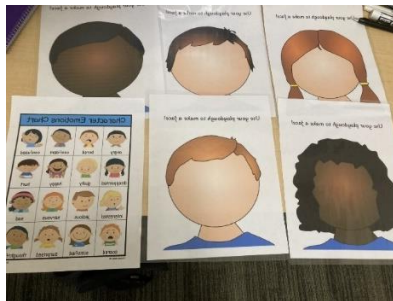
- Sharepoint/OneDrive or Google Docs were consistently used for objective progress monitoring of student performance across settings.
  - BCBA participated in South Shore Job Alike to support professional growth and development.
- 

# Social Work Internship Program

## Program Enhancements

- During 2021-2022, North River's MSW Intern Program placed 13 interns across 5 districts within 10 schools serving students in grade pre-K-12<sup>th</sup>. The interns represented Bridgewater State University, Boston College, and Simmons University. Interns were in placement from late September through mid-May, completing a 34-week commitment to their placements resulting in 472-720 hours of field work per intern.
- Clinical Social work field placements are designed to provide the opportunity for students to acquire and grow in social work competencies. Each intern received two hours a week of group and individual supervision by a LICSW and was formally evaluated two times per academic year based on integration of their knowledge, skills, and value/ethics relating to the competencies and their practice.
- The program remained focused on the integration of classroom learning into the field to include the exploration of the social worker's role, professional identity, client and family engagement, assessment, intervention, and treatment evaluation while developing solid, ethical practice skills and boundaries and the application of critical thinking to inform and communicate professional judgments.
- All school staff, including principals, assistant principals, school psychologists, guidance, nurses, behaviorists, and teachers continued to be a crucial link in determining intern, student, and program success by welcoming, guiding, and supporting the interns and their learning.
- During this year of many transitions, interruptions, adjustments, loss and change, the interns rose to the challenges and continued to solidify their roles and function within the schools and responded professionally to the many challenges and needs of the schools, children, and families. They demonstrated much flexibility that resulted in rich learning opportunities while helping to meet the varied needs of our schools. Services provided by the interns, but not limited to, were individual and group counseling, whole classroom lessons, crisis intervention and safety evaluations, check - ins, academic and organizational support, pre-K screenings and parent and teacher consultations. The program enhances teacher and parent effectiveness related to the social, emotional development of children, and facilitates a functional "bridge" relationship between home and school. All these tasks and interventions were designed to meet the social emotional learning and mental health needs of students. The interns were active participants in student support team meetings, IEP/504's and transition meetings.
- Interns received a total of 298 referrals for individual and group counseling services, which was an average of 23 referrals per intern. This per intern referral average was consistent with pre-covid numbers and a slight decrease from last year when we were managing hybrid learning
- Eighty percent, (238), of referrals were made on behalf of general education students, representing once again no change from the past several years of data.

- One hundred and eighty-eight, (188), students were referred for crisis, adjustment, anxiety, and trauma, with 11 of those referrals for bereavement. Two hundred and two (202) were identified for social skills and 102 were referred for depression and anger while 27 students were referred for academic support and organizational help. The number for reasons for referrals all increased from last year's data.
- Boys continue to be referred greater than girls, with 164 boys referred vs. 129 girls during the 2021-2022 school year.
- In total, the interns provided 3,130 documented individual, group, in-class, crisis, check-ins, and supportive interventions, 1,386 parent and teacher collaborations and outside collateral contacts. And the publication of 6 parent newsletters for the parents of pre-school students.
- Interns continue to work with students and parents around mutually identified treatment goals and treatment plans allowing for the necessary involvement of parents in the change process, the engagement and empowerment of students, and the evaluation and modification of interventions and treatment successes.
- Family engagement opportunities remained significant this year as parents were quick to reach out to interns for support, and consultation and to share common challenges while striving for a shared responsibility in the students learning and development.
- Significant themes included feelings and issues related to learning loss, social isolation/interaction, social media influences, delayed developmental milestones and experiences, loss/bereavement, parent illness, gender identity, anxiety, depression, trauma, attendance issues and ineffective social and coping skills, most likely highlighted by the unpredictability of our ongoing global pandemic.
- Our preschool interns were members of the enrollment screening teams and meet with parents to conduct psychosocial assessments and to provide support during these meetings.



## Municipal Medicaid Reimbursement

The North River Collaborative coordinates the school-based Municipal Medicaid Reimbursement Program for member and non-member school districts. Since the collaborative began providing this service in 1994, more than \$35 million has been returned to the participating cities and towns. In FY22, approximately \$2,684,606 million dollars were returned to 16 districts.

The North River Collaborative uses an internet-based Medicaid billing enhancement that reduces the burden on districts' administrative and direct care staff and provides the potential to increase Medicaid reimbursement. The software allows easy access for direct care providers to assess student history and to keep up to date with student caseloads. Additionally, administrative staff can monitor services and ensure reimbursement is maximized.

### North River Collaborative:

- Coordinates enrollment agreements
  - Helps obtain parental permission
  - Reconciles paid and unpaid claims
  - Trains and works closely with district staff
  - Identifies eligible students
  - Submit electronic claims
  - Verifies amounts paid to towns
  - Endures program compliance
-

# Southeast Transportation Network

## Program Enhancements

The network provided special education transportation to 515 students (401 out of the Rockland and Abington Offices and 114 out of the Stoughton Office) in FY22.

- The Network enhanced its GPS system allowing improved monitoring and route planning.
- Additional cameras were installed on vehicles; now 100% of all vans have cameras for enhanced monitoring.
- All vans now have the Child Checkmate system and back up alarms.





**Objective 2: Offer a variety of quality professional development opportunities to general and special education teachers and administrators, and related service providers**

**Professional Development Program Offerings**

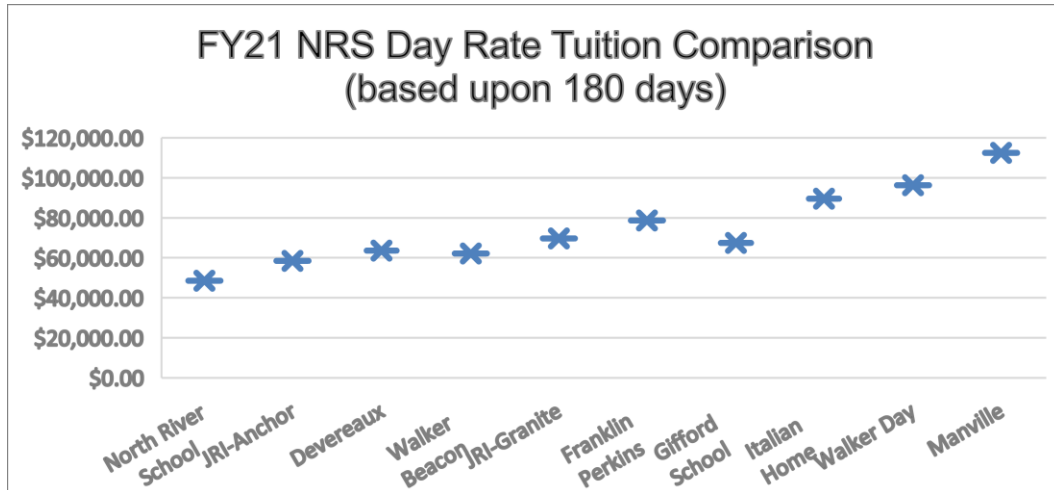
A wide variety of professional development offerings were scheduled during FY22. Below, you will find a list of these offerings.

<p><b>Administration, Leadership, &amp; Evaluation</b></p> <ul style="list-style-type: none"> <li>• Administrative Seminar: Legal Issues for Special Education for School and District Administrators</li> <li>• Educator Evaluation Training for Administrators</li> <li>• Mentoring for Success Trainings</li> <li>• Tiered Academic Intervention</li> <li>• Vision of the Graduate/ NEASC Training</li> </ul> <p><b>Instructional Strategies, Pedagogy &amp; Curriculum</b></p> <ul style="list-style-type: none"> <li>• Educator Evaluation Trainings for New Teachers</li> </ul> <p><b>Special Education &amp; Related Services</b></p> <ul style="list-style-type: none"> <li>• DCAP: Creating an Accessible Document that Supports All Learners</li> <li>• Effective Inclusive Practice Trainings</li> </ul>	<p><b>English Language Learning</b> <i>(Some funded through Title III Grant)</i></p> <ul style="list-style-type: none"> <li>• Supporting English Learners in Specialty Subjects and Support Services: Building Academic Language and Competencies of ELLs</li> <li>• RETELL – SEI Teacher Endorsement Course</li> <li>• Culturally &amp; Linguistically Diverse Learners with Special Needs</li> <li>• Incorporating Socio-Emotional Learning for English Learners</li> </ul> <p><b>Social-Emotional Support &amp; Behavior Intervention</b></p> <ul style="list-style-type: none"> <li>• Mental Health Issues in the Classroom Training</li> </ul> <p><b>School Health &amp; Safety</b></p> <ul style="list-style-type: none"> <li>• Adult CPR/AED, Pediatric CPR &amp; First Aid Certification (American Red Cross)</li> </ul>
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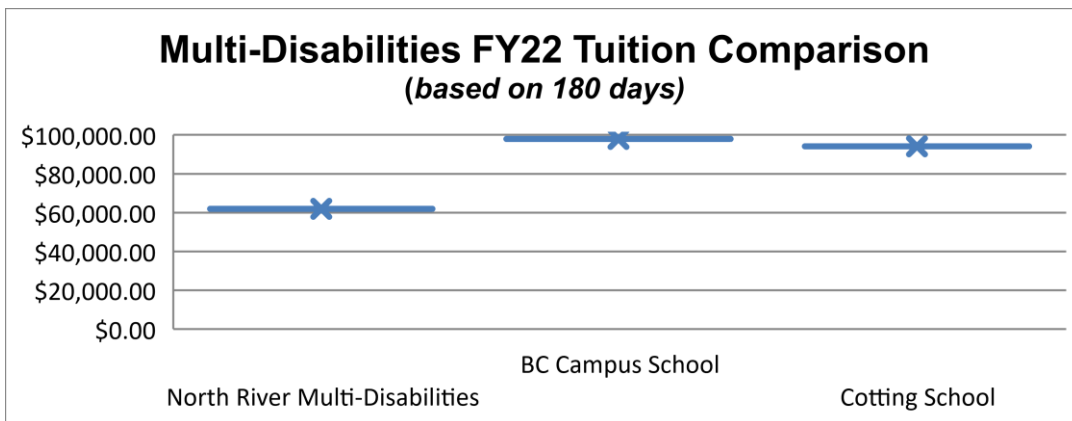
**Objective 3: Provide programs and services in a cost-effective manner**

Tuition comparisons below represent programs in the geographic region of the North River Collaborative that member districts typically use when out-of-district placements are needed. The daily rate for private schools is multiplied by 180 days to establish an equivalent tuition across programs regardless of days of operation. Additionally, there are savings to districts in transportation to program locations that are closer to their city/town which are not reflected in the charts below.

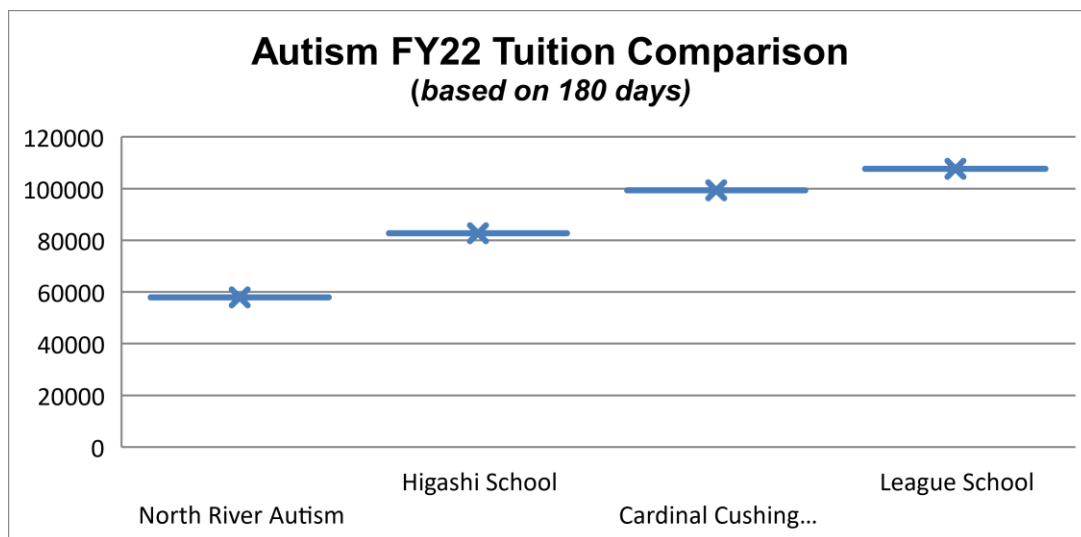
## North River School -FY22 NRS Day Rate Tuition Comparison



## Learning Center for Students with Multiple Disabilities



## Learning Center for Students with Autism



## **Independence Academy**

Independence Academy allows multiple school districts to provide a comprehensive recovery high school alternative program to at-risk students with substance abuse and dependence diagnoses. This school is a regional program and allows school districts to access services that would not otherwise be available to their students. Funding for this program is provided through shared contributions of the Massachusetts Department of Elementary and Secondary Education (DESE) and the local school districts. DESE provides approximately \$500,000 annually to each recovery high school and the school districts' tuition contribution is equal to the state average per pupil expenditure as determined by DESE.

## **Community-Based Vocational Program**

North River's Community-Based Vocational Program allows multiple school districts to provide a comprehensive program to students with disabilities by pooling resources and students in this program. A broad range of transition services are provided to each student and placement is available in a plethora of different job sites. If each district provided this program on its own, the range of job sites would need to be less extensive, student choice would be reduced, and options would be limited. By bringing these students into one collaborative program, the ability to place a student in a job site that matches his/her interest and skill level is greatly enhanced.

## **Summer Work and Learning Program**

North River's Summer Work and Learning Program allows multiple school districts to provide a comprehensive summer program to students with disabilities. A broad range of transition services are tied to academic support and remediation for students through hands-on instruction and opportunities for work experiences, such as animal services, horticulture, building maintenance, shipping and receiving, office practices, and food service. If each district provided this program individually, the range of job sites would need to be narrower, student choice would be reduced, and options would be limited. By bringing these students into one regional program, the ability to place a student in a job site that matches his/her interest and skill level is greatly enhanced.

## **Municipal Medicaid Reimbursement**

The North River Collaborative coordinates the school-based municipal Medicaid reimbursement program for member districts and many non-member school districts. Since the Collaborative began providing this service in 1994, tens of millions of dollars have been returned to the participating cities and towns. In FY22, approximately \$2,684,606 million dollars were returned to 16 districts.

## **Southeast Transportation Network**

The North River Collaborative's Southeast Transportation Network provides transportation for special needs and other students as a cost-effective service for districts. In most cases, the collaborative's prices are given to districts on individual routes, and the districts choose to contract for only the routes which are cost-effective when compared with prices from other providers. In other cases, North River has provided entire portions of districts' transportation programs such as all in-district special education services or all preschool services. Thus, consolidated administrative and other supports are provided for the districts, resulting in efficiencies within their administration. In addition, the Network allows for an opportunity to maximize ridership on vehicles resulting in an economy of scale and a savings to participating districts. North River's enrollment has continued to increase each year since inception in 2007 with a few exceptions, providing solid market driven evidence that school districts find its transportation safe, cost-efficient and highly reliable.

## General Education Supports and Services

The North River Collaborative offered the following general education supports and services which are described in other sections of this document:

**Social Work Internship Program.** North River's Social Work Internship Program provides school districts with low-cost counseling services for students who are at-risk. By pooling resources to provide LICSW supervision of school-based graduate level interns, the schools can offer counseling to students who would otherwise not be able to receive it. Coordination and interface with colleges and universities, families, and school staff are all included in the program.



**Professional Development.** Professional development offered through the collaborative is cost-effective for districts.

- High-quality programs are offered that would be cost prohibitive for districts to offer individually. NRC programs allow districts to share the expense and enroll the number of staff they need to send, which helps to control cost.
- Specific needs of local districts are addressed through the design and selection of programs.
- Grant funding supports professional development for district and NRC staff.
- District capacity is expanded by the collaborative organizing appropriate and responsive training that is easily accessible for their staff members, usually at a lower rate than other public offerings.

## Objective 4: Explore and pursue grant and other funding to support identified needs of the districts

The following chart details the grant funding received by the North River Collaborative on behalf of school districts in FY21 and FY22.

### Funded Grants and Contracts

Grants on Behalf of Districts:	FY21	FY22
Recovery High School (Independence Academy)	\$500,000	\$510,468
IA-45 Day Program		\$356,250
Title III Consortium Grant	\$49,111	\$80,944
Total Grants for Districts	<b>\$549,111</b>	<b>\$947,662</b>
Grants to Support NRC Programs:		
Safe and Supportive Schools Grant	\$8,000	N/A
Special Education Improvement Grant	\$7,740	N/A
Total Grants to Support NRC Programs:	<b>\$15,740</b>	<b>\$0.00</b>
<b>Total Grants</b>	<b>\$564,851</b>	<b>\$947,662</b>

### Collaborative Grant Applications

The North River Collaborative has a history of successfully implementing major federal/state programs to expand the capacity of member school districts at no cost. NRC has spearheaded the procurement of grant and foundation funding through agencies such as the Massachusetts Department of Elementary and Secondary Education, the Massachusetts Commission for the Blind, and other public/private foundations, and organizations. During FY22, the total amount awarded on behalf of districts and to support NRC programs was **\$947,662**. Districts received the following grant funded supports and services:

- Transportation and extended day/year programming for students in recovery.
- Tutoring, professional development, and parent support for English language learners.

**NORTH RIVER COLLABORATIVE  
BASIC FINANCIAL STATEMENTS AND  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
WITH INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDING JUNE 30, 2022**

**NORTH RIVER COLLABORATIVE**  
 Basic Financial Statements and Management's Discussion and Analysis  
 For the Year Ended June 30, 2022

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
North River Collaborative  
Rockland, Massachusetts

**Report on the Audit of the Financial Statements**

*Opinions*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North River Collaborative, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the North River Collaborative's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the North River Collaborative, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the North River Collaborative and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

*Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the North River Collaborative's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### *Emphasis of Matters*

#### Implementation of GASB Statement #87, Leases

During fiscal year 2022, as required by the Government Accounting Standards Board, the North River Collaborative implemented the provisions of Statement #87, Leases. This pronouncement had a significant impact upon the Collaborative's statement of net position as of June 30, 2022, requiring a right to use asset and a lease obligation to be reported. The details associated with the implementation of this statement have been described in additional detail at Note 6. Our opinions are not modified with respect to this matter.

## Reporting of Capital Reserve Fund

The Collaborative maintains and reports a capital reserve fund in accordance with Massachusetts General Laws and the implementing regulations of 603 CMR 50, to be used to support costs associated with the acquisition, maintenance and improvement of capital assets including real property. Due in part to the significance of the fund balance to the Collaborative as a whole, the Collaborative has chosen to report this fund as a major governmental fund in the fund basis statements. GASB pronouncements generally, require governmental funds that do not have ongoing, specific revenue sources (excluding transfers from the general fund), to be reported within the General fund for financial reporting purposes. Our opinions are not modified with respect to this matter.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages vi through x and the Schedule of the Collaborative's Proportionate Share of the Net Pension Liabilities and Pension Plan Contributions, the Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios, the Schedule of the Collaborative's Contributions – Other Postemployment Benefits, the Schedule of Investment Returns – Other Postemployment Benefits Trust Fund, and the Budgetary Comparison Schedule – General Fund and related notes on pages 41-47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

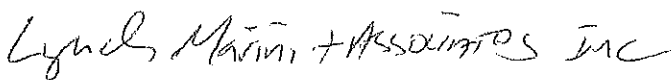
### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises information required to be presented in accordance with Massachusetts General Laws Chapter 40, Section 4E and Regulations on Educational Collaboratives 603 CMR 50.00 on pages 48-49 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatements of the other information exists, we are required to describe it in our report.

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022, on our consideration of the North River Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the North River Collaborative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the North River Collaborative's internal control over financial reporting and compliance.



Norwell, Massachusetts  
December 7, 2022

**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**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
North River Collaborative  
Rockland, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North River Collaborative as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the North River Collaborative's basic financial statements, and have issued our report thereon dated December 7, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the North River Collaborative's internal control over financial reporting (internal control) as a basis for designing 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 the North River Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of the North River 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 or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the North River 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*Lynch Marini & Associates Inc*

Norwell, Massachusetts  
December 7, 2022

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**NORTH RIVER COLLABORATIVE**  
Management's Discussion and Analysis  
Year Ended June 30, 2022  
(unaudited)

As management of the North River Collaborative (the Collaborative), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2022. The Collaborative complies with financial reporting requirements issued by the Governmental Accounting Standards Board (GASB). Management's discussion and analysis is part of these requirements.

**Overview of the Financial Statements:**

This discussion and analysis is intended to serve as an introduction to the Collaborative's basic financial statements. These basic financial statements consist of the following components: 1.) government-wide financial statements, 2.) fund financial statements, and 3.) notes to the financial statements. Required supplementary information, as required by the Governmental Accounting Standards Board (GASB), accompanies the financial statements and notes to provide additional analysis.

**Government-wide financial statements** are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets plus deferred outflows of resources less liabilities and deferred inflows of resources, resulting in the aggregate *net position* of the Collaborative. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the Collaborative is improving or deteriorating. The reader should also consider other non-financial factors, such as the condition of the Collaborative's capital assets, to assess the overall health of the Collaborative.

The *statement of activities* presents information showing how the Collaborative's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Collaborative.

The government-wide financial statements distinguish functions that are principally supported by intergovernmental revenues (*governmental activities*) from other material functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Collaborative include administration, instruction, other school services, and fixed charges, among others. The Collaborative has not classified any activity as a business-type activity.

**Fund financial statements** present financial information using funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the Collaborative's near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Collaborative's net resources available for spending at the end of the fiscal year.

Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

See Independent Auditor's Report

**NORTH RIVER COLLABORATIVE**  
Management's Discussion and Analysis  
Year Ended June 30, 2022  
(unaudited)

The Collaborative has several governmental funds. The general fund, the capital projects fund, and the capital reserve fund are considered major funds for presentation purposes. Each major fund is presented in a separate column in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. The remaining governmental funds are aggregated and shown as other governmental funds.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside of the Collaborative. 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. The reporting basis is on net position and changes in net position. The Collaborative's sole fiduciary fund consists of the Retiree Health Insurance Trust Fund. This fund accounts for resources legally held in trust for the purpose of funding health insurance benefits for retirees and are not subject to any creditors of the Collaborative.

**Notes to the basic financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required supplementary information:** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Collaborative's budgetary comparisons and its pension and other postemployment benefit obligations. Furthermore, this report presents *other information* which is required by Massachusetts General Laws (M.G.L.) Chapter 43 of the Acts of 2012.

**Government-wide Financial Analysis:**

As noted earlier, net position may serve over time as a useful indicator of the Collaborative's financial position. As indicated in the following chart, governmental assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately \$5.4 million at the close of fiscal year 2022. The following table demonstrates the net position of the Collaborative as of June 30, 2022, and June 30, 2021.

	<b>Primary Government Governmental Activities</b>	
	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Current assets	\$ 4,723,915	\$ 4,387,545
Noncurrent assets	3,177,697	3,305,770
Total assets	7,901,612	7,693,315
Deferred outflows of resources	714,822	382,563
Current liabilities	552,278	935,270
Noncurrent liabilities	2,231,176	1,428,383
Total liabilities	2,783,454	2,363,653
Deferred inflows of resources	449,848	1,055,564
Net position:		
Net investment in capital assets	2,699,214	2,429,929
Restricted	1,040,924	713,617
Unrestricted	1,642,994	1,513,115
Total net position	\$ 5,383,132	\$ 4,656,661

**NORTH RIVER COLLABORATIVE**  
Management's Discussion and Analysis  
Year Ended June 30, 2022  
(unaudited)

On June 30, 2022, a portion of the net position, approximately \$1.0 million (19.3%), represents resources that are subject to external restrictions on how they may be used and approximately \$2.7 million (50.1%) has been categorized as net investment in capital assets. The remaining net position, which may be used to meet the government's ongoing obligations to its creditors, was approximately \$1.6 million (30.5%) at June 30, 2022.

As indicated in the following chart, governmental activities' net position increased by approximately \$726,000 during the current fiscal year, which reflects the governmental activities' results of operations.

	<b>Primary Government Governmental Activities</b>	
	<b>FY2022</b>	<b>FY2021</b>
Program Revenues:		
Charges for services	\$ 111,962	\$ 174,467
Operating grants and contributions	2,777,945	4,134,462
General Revenues:		
Tuition income	4,767,073	4,403,858
Charges for services	7,592,015	6,645,947
Intergovernmental	214,837	99,700
Departmental and other	334,742	77,646
Member assessments	30,000	30,000
Investment income (loss)	(52,976)	1,757
Total revenues	15,775,598	15,567,837
Expenses:		
Administration	1,440,089	1,388,416
Instruction	5,511,479	5,441,345
Other school services	3,681,568	2,766,928
Fixed charges	3,519,082	5,079,044
Operations and maintenance	406,879	398,499
Debt service	23,712	13,030
Depreciation/amortization	466,318	508,243
Total expenses	15,049,127	15,595,505
Change in net position	\$ 726,471	\$ (27,668)

The on-behalf payments related to the Massachusetts Teachers' Retirement System decreased by approximately \$810,000 and the Massachusetts State Employees' Retirement System decreased by approximately \$961,000 for fiscal year 2022, with the latest actuarial valuations. The Collaborative realized increases in tuitions, charges for services and other income during the year. This is due primarily to the return from restrictions related to the pandemic, including reinstatement of transportation for communities during fiscal year 2022. Based on the information above, overall, the total revenues increased approximately \$208,000 (1.3%), and expenses decreased approximately \$546,000 (3.5%) from the previous year.

**Governmental Funds Financial Analysis:**

As noted earlier, the Collaborative uses fund accounting to ensure and demonstrate its compliance with finance-related legal requirements.



**NORTH RIVER COLLABORATIVE**  
Management's Discussion and Analysis  
Year Ended June 30, 2022  
(unaudited)

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

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of approximately \$4.2 million; an increase of approximately \$611,000 from the prior year.

The general fund is the Collaborative's chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was approximately \$3.1 million. As a measure of the general fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. Unassigned fund balance represents 22.7% of total general fund expenditures. This is compared to 23.1% the previous year.

**General Fund Budgetary Highlights:**

The Collaborative adopts an annual budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget. For fiscal year 2022, the Collaborative had actual revenues of approximately \$12.9 million, compared to budgeted revenues of approximately \$13.2 million. The Collaborative had actual expenditures of \$12.4 million compared to total appropriations of \$13.7 million, a savings of approximately \$1.3 million. The Collaborative realized savings in instructional costs and capital outlay budgeted for the year.

**Capital Asset and Debt Administration:**

**Capital Assets:**

At the end of fiscal year 2022, the Collaborative had approximately \$3.0 million in capital assets, which is net of accumulated depreciation of approximately \$3.6 million. This is compared to \$3.3 million in capital assets, which is net of accumulated depreciation of \$3.2 million in the previous year.

The table below represents a summary of the Collaborative's capital assets, net of accumulated depreciation by category (in thousands):

<u>Capital Assets</u>	<u>2022</u>	<u>2021</u>
Land	\$ 575	\$ 575
Buildings and related improvements	1,563	1,626
Improvements other than buildings	28	38
Vehicles	796	1,066
	<u>\$ 2,962</u>	<u>\$ 3,305</u>

During fiscal year 2022, the Collaborative acquired vehicles costing approximately \$92,000. Additionally, the Collaborative disposed of vehicles costing approximately \$82,000 which were fully depreciated.

**Debt Administration:**

At the end of the current fiscal year, the Collaborative had total long-term outstanding debt of approximately \$263,000. This is compared to approximately \$876,000 last year. During the current fiscal year, the Collaborative borrowed approximately \$92,000 to acquire new vehicles. Additionally, they paid down their outstanding loans by approximately \$705,000.

**NORTH RIVER COLLABORATIVE**  
Management's Discussion and Analysis  
Year Ended June 30, 2022  
(unaudited)

**Economic Factors and Next Year's Budget:**

The Collaborative has approved a budget for fiscal year 2023 in which revenues and expenses amount to approximately \$16.0 million.

**Requests for Information:**

This financial report is designed to provide a general overview of the North River 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 financial information should be addressed to Marc Wright, North River Collaborative, 198 Spring Street, Rockland, Massachusetts 02370.

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**BASIC FINANCIAL STATEMENTS**

# NORTH RIVER COLLABORATIVE

## Statement of Net Position

June 30, 2022

	<b>Primary Government Governmental Activities</b>
<b>ASSETS</b>	
Current assets:	
Cash, cash equivalents, and investments	\$ 4,327,968
Receivables	392,691
Prepaid expenses	3,256
Total current assets	<u>4,723,915</u>
Noncurrent assets:	
Right to use asset	307,914
Accumulated amortization	(92,374)
Net right to use asset	<u>215,540</u>
Capital assets	6,528,309
Accumulated depreciation	(3,566,152)
Net right to use asset	<u>2,962,157</u>
Total noncurrent assets	<u>3,177,697</u>
Total assets	<u>7,901,612</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Associated with OPEB	714,822
Total deferred outflows of resources	<u>714,822</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts and salaries payable and withholdings	408,170
Lease obligation - current portion	27,942
Long-term debt - current portion	116,166
Total current liabilities	<u>552,278</u>
Noncurrent liabilities:	
Lease obligation - due in more than one year	187,154
Long-term debt - due in more than one year	146,777
OPEB liability	1,897,245
Total noncurrent liabilities	<u>2,231,176</u>
Total liabilities	<u>2,783,454</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue	161,027
Associated with OPEB	288,821
Total deferred inflows of resources	<u>449,848</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,699,214
Restricted	1,040,924
Unrestricted	1,642,994
Total net position	<u>\$ 5,383,132</u>

See Independent Auditor's Report.

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

**NORTH RIVER COLLABORATIVE**  
Statement of Activities  
For the Year Ended June 30, 2022

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Primary government</b>				<b>Total Governmental Activities</b>
Governmental activities:				
Administration	\$ 1,440,089	\$	\$	\$ (1,440,089)
Instruction	5,511,479	111,962	989,407	(4,410,110)
Other school services	3,681,568			(3,681,568)
Fixed charges	3,519,082		1,788,538	(1,730,544)
Operations and maintenance	406,879			(406,879)
Debt service	23,712			(23,712)
Depreciation	466,318			(466,318)
Total governmental activities	<u>\$ 15,049,127</u>	<u>\$ 111,962</u>	<u>\$ 2,777,945</u>	<u>(12,159,220)</u>
			<b>General revenues:</b>	
			Tuition income	4,767,073
			Charges for services	7,592,015
			Intergovernmental	214,837
			Departmental and other	334,742
			Member assessments	30,000
			Investment income	(52,976)
			Total general revenues	<u>12,885,691</u>
			Change in net position	<u>726,471</u>
			Net position - beginning of year	4,656,661
			Net position - end of year	<u><u>\$ 5,383,132</u></u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**  
 Balance Sheet - Governmental Funds  
 June 30, 2022

	General Fund	Capital Projects Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash, cash equivalents, and investments	\$ 3,308,140		\$ 1,019,828		\$ 4,327,968
Program/intergovernmental receivables	261,703			130,988	392,691
Interfund receivables	88,968				88,968
Prepaid expenses	3,256				3,256
Total assets	<u>\$ 3,662,067</u>		<u>\$ 1,019,828</u>	<u>\$ 130,988</u>	<u>\$ 4,812,883</u>
<b>LIABILITIES</b>					
Accounts and salaries payable and withholdings	\$ 387,246			20,924	\$ 408,170
Interfund payables				88,968	88,968
Total liabilities	<u>387,246</u>			<u>109,892</u>	<u>497,138</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	161,027				161,027
Total deferred inflows of resources	<u>161,027</u>				<u>161,027</u>
<b>FUND BALANCES</b>					
Restricted			1,019,828	21,096	1,040,924
Unassigned	3,113,794				3,113,794
Total fund balances	<u>3,113,794</u>		<u>1,019,828</u>	<u>21,096</u>	<u>4,154,718</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,662,067</u>		<u>\$ 1,019,828</u>	<u>\$ 130,988</u>	<u>\$ 4,812,883</u>

See Independent Auditor's Report.  
 The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  
For the Year Ended June 30, 2022

	General Fund	Capital Projects Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Tuition income	\$ 4,767,073	\$	\$	\$ 1,111,962	\$ 4,879,035
Charges for services	7,592,015				7,592,015
Intergovernmental	1,633,589			983,446	2,617,035
Departmental and other	334,741			5,961	340,702
Member assessments	30,000				30,000
Interest and investment income (includes \$88,106 in unrealized losses)	(52,976)				(52,976)
Total revenues	<u>14,304,442</u>			<u>1,110,369</u>	<u>15,405,811</u>
<b>EXPENDITURES</b>					
Administration	1,437,240			2,849	1,440,089
Instruction	4,738,440			773,039	5,511,479
Other school services	3,597,127			84,441	3,681,568
Fixed charges	2,804,721			189,595	2,994,316
Operations and maintenance	428,799			6,860	435,659
Debt service	731,887				731,887
Capital outlay		91,914			91,914
Total expenditures	<u>13,738,214</u>	<u>91,914</u>		<u>1,056,784</u>	<u>14,886,912</u>
Revenues over (under) expenditures	566,228	(91,914)		44,585	518,899
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from long-term debt		91,914			91,914
Transfers in/(out)	(282,720)		320,000	(37,280)	
Total other financing sources (uses)	<u>(282,720)</u>	<u>91,914</u>	<u>320,000</u>	<u>(37,280)</u>	<u>91,914</u>
Revenues and other financing sources over (under) expenditures and other financing uses	283,508		320,000	7,305	610,813
Fund balances - beginning	2,830,286		699,828	13,791	3,543,905
Fund balances - ending	<u>\$ 3,113,794</u>	<u>\$</u>	<u>\$ 1,019,828</u>	<u>\$ 21,096</u>	<u>\$ 4,154,718</u>

See Independent Auditor's Report.

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

## NORTH RIVER COLLABORATIVE

### Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position June 30, 2022

Total governmental fund balances	\$ 4,154,718
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements, but are reported as governmental activities in the Statement of Net Position.	
Capital asset, net accumulated depreciation	2,962,157
Right to use asset, net of accumulated amortization	215,540
Certain deferred outflows of resources and deferred inflows of resources are reported in the government-wide financial statements to be amortized over future periods:	
Deferred outflows associated with OPEB	714,822
Deferred inflows associated with OPEB	(288,821)
Certain liabilities are not due and payable in the current period and are not included in the fund financial statements, but are included in the governmental activities in the Statement of Net Position:	
Long-term financing/borrowings	(262,943)
Lease liability	(215,096)
Net other postemployment benefits (OPEB) liability	(1,897,245)
Accrued interest	
Net position of governmental activities in the Statement of Net Position	<u>\$ 5,383,132</u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.



**NORTH RIVER COLLABORATIVE**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds: \$ 610,813

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

Governmental funds report capital outlays as expenditures because such outlays use current financial resources. However, in the Statement of Activities the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense:

Capital asset additions during the fiscal year	91,914
Depreciation expense recorded for the fiscal year	(435,527)
Amortization expense recorded for the fiscal year	(30,791)

Certain deferred outflows of resources and deferred inflows of resources are reported in the government-wide financial statements to be amortized over future periods:

Net change in deferred outflows associated with OPEB	332,259
Net change in deferred inflows associated with OPEB	423,353

Governmental funds report bond proceeds as current financial resources whereas the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities:

Principal payments on long-term debt	704,811
Proceeds from issuance of long-term debt	(91,914)

The fund financial statements record interest on long-term debt when due. The government-wide financial statements report interest on long-term debt as an expense when incurred:

Net change in accrued interest expense	910
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Certain liabilities are not funded through the use of current financial resources and, therefore, are not reported in the fund financial statements; however, these liabilities are reported in the government-wide financial statements. The net change in these liabilities is reflected as an expense in the Statement of Activities:

Net change in OPEB liability	(910,593)
Net change in lease liability	31,236

Change in net position of governmental activities	\$ 726,471
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See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**  
Statement of Fiduciary Net Position - Fiduciary Funds  
June 30, 2022

		<b>OPEB Trust Fund</b>
<b>ASSETS</b>		
Investments:		
Money market funds	\$	27,738
Common stock		1,231,547
U.S. government and agencies		213,409
Corporate bonds		185,014
International equities		298,598
Fixed income and other funds		846,308
Total investments		2,802,614
Total assets		2,802,614
<b>NET POSITION</b>		
Restricted for postemployment benefits other than pensions		2,802,614
Total net position	\$	2,802,614

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**  
Statement of Changes in Fiduciary Net Position - Fiduciary Funds  
For the Year Ended June 30, 2022

	<b>OPEB Trust Fund</b>
<b>ADDITIONS</b>	
Contributions:	
Employer contributions	\$ 150,000
Employee contributions	72,607
Total contributions	222,607
Investment income:	
Interest and dividends	376,992
Unrealized (loss)	(547,638)
Less: investment expense	(12,640)
Net investment income	(183,286)
Total additions	39,321
<b>DEDUCTIONS</b>	
Benefit payments	151,346
Administrative expense	5,675
Total deductions	157,021
Net decrease in net position	(117,700)
<b>NET POSITION RESTRICTED FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS</b>	
Beginning of year	2,920,314
End of year	\$ 2,802,614

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

## NORTH RIVER COLLABORATIVE

Notes to the Financial Statements

June 30, 2022

### **NOTE 1. ORGANIZATION AND REPORTING ENTITY**

#### **A. Organization**

The North River Collaborative (the Collaborative), located in Rockland, Massachusetts, was formed in 1976 as authorized under Massachusetts General Laws (M.G.L.) Chapter 40 Section 4E. The Collaborative is a public entity formed as an educational organization by the Collaborative Agreement between the school committees of Abington, Avon, Bridgewater-Raynham Regional School District, East Bridgewater, Hanover, Holbrook, Rockland, Stoughton, West Bridgewater, and Whitman-Hanson Regional School District. The mission of the Collaborative is to serve as an extension of the member school districts to cooperatively develop and deliver high-quality and cost-effective programs and services for students, school districts, partner organizations as permitted by law, and communities.

The Collaborative is a municipal entity, and as such, is exempt from income taxation.

#### **B. 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* (GASB), the accompanying financial statements present the North River Collaborative (the primary government) and its component units.

Primary Government – The Collaborative is governed by a ten (10) member Board of Directors (the Board) composed of the superintendents of schools of each member district. Additionally, the Commissioner of Elementary and Secondary Education appoints an individual to serve as a voting, appointed representative of the Board.

Component Units – Component units are included in the Collaborative's reporting entity if their operational and financial relationships with the Collaborative are significant. Refer to Note 16 regarding the North River Collaborative Retirees' Health Insurance Trust, a fiduciary component unit. Pursuant to these criteria, the Collaborative did not identify any additional component units requiring inclusion in the accompanying financial statements for the year ended June 30, 2022.

Joint Ventures – Municipal joint ventures pool resources to share the costs, risks, and rewards of providing services to its participants, the public, or others. For fiscal year 2022, the Collaborative did not participate in any significant joint ventures, except for a cost-sharing group that provides health insurance benefits. Additional disclosures are presented in these notes.

### **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Basis of Presentation**

The Collaborative's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The *Governmental Accounting Standards Board* (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP and used by the Collaborative are discussed below.

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.

See Independent Auditor's Report.

## NORTH RIVER COLLABORATIVE

Notes to the Financial Statements

June 30, 2022

### Government-wide Financial Statements

In the government-wide Statement of Net Position, the 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 components: net investment in capital assets, restricted net position, and unrestricted net position. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the sources and uses of funds received by the Collaborative. Certain costs, such as employee fringe benefits and property and liability insurance, among others, are not allocated among the Collaborative's functions and are included in fixed charges expenses in the Statement of Activities. Depreciation is reported as one unallocated amount in the Statement of Activities. None of these costs are allocated among the respective functions.

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

The financial transactions of the Collaborative are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type 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. Additionally, the Collaborative may electively report any other governmental fund which has specific community focus as a major fund. Non-major funds are combined in a column in the fund financial statements titled other governmental funds.

The Collaborative's fiduciary funds are presented in the fiduciary fund financial statements by type (private purpose trust funds). 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 financial statements.

The following describes fund types which may be used by the Collaborative; the Collaborative does not use proprietary funds:

#### Governmental Funds:

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

#### Major Funds:

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

See Independent Auditor's Report.

## NORTH RIVER COLLABORATIVE

### Notes to the Financial Statements

June 30, 2022

- Capital Projects Fund – The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition and construction of capital facilities and other capital assets.
- Capital Reserve Fund – The capital reserve fund is used to support costs associated with the acquisition, maintenance, and improvement of capital assets, including real property established in accordance with Massachusetts General Laws and the implementing regulations of 603 CMR 50.00; accordingly, the Collaborative has decided to report the capital reserve fund as a major fund for financial statement presentation purposes.

Other governmental funds consist of other special revenue, permanent, and other funds that are aggregated and presented in the other governmental funds' column in the governmental fund financial statements. The following describes the general use of these funds:

- Special revenue funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds include the Collaborative's grant programs.
- Debt service funds – Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Currently, the Collaborative does not utilize a debt service fund.
- Permanent funds – Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Collaborative's programs. Currently, the Collaborative does not utilize any permanent 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 and is reported using accounting principles similar to proprietary funds. The following is a description of the fiduciary funds of the Collaborative:

- Other Postemployment Benefit Trust Fund – This fund is a fiduciary fund that is used to report resources required to be held in trust for the members and beneficiaries of the Collaborative's other postemployment benefits plan, other than pensions. See Note 16.

#### **B. Measurement Focus and Basis of Accounting**

The government-wide financial statements and the fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as program revenues in the government-wide financial statements include: (1) tuition charges to districts for the Independence Academy; (2) operating grants and contributions; and (3) capital grants and contributions.

## NORTH RIVER COLLABORATIVE

### Notes to the Financial Statements

June 30, 2022

The governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable, and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments, and postemployment health care benefits, which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Entitlements and shared revenues are recorded at the time of receipt, or earlier, if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred, and all other grant requirements are met.

#### C. Fair Value Measurements

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

- Level 1 inputs – quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 inputs – pricing inputs that are directly observable for an asset or a liability (including quoted prices for similar assets or liabilities), as well as inputs that are not directly observable for an asset or a liability.
- Level 3 inputs – unobservable pricing inputs for an asset or a liability that should only be used if relevant Level 1 and Level 2 inputs are not available.

The Collaborative considers most assets and liabilities to be reported as Level 1 inputs; however, see accompanying notes for additional information regarding investments, capital assets, and net OPEB liabilities.

#### D. Cash, Cash Equivalents, and Investments

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

Investments are defined as securities or other assets that (a) a government holds primarily for the purpose of income or profit and (b) have a present service capacity based solely on their ability to generate cash or be sold to generate cash. Generally, investments are reported according to the fair value hierarchy established by GAAP. Certain investments, such as money market investments and 2a7-like external investment pools, are reported at amortized cost. 2a7-like pools are external investment pools that operate in conformity with the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended, and should be measured at the net asset value per share provided by the pool.

The Collaborative maintains deposits and investments in accordance with Massachusetts General Laws and adopted policies. Additional cash and investment disclosures are presented in these Notes.



## NORTH RIVER COLLABORATIVE

Notes to the Financial Statements

June 30, 2022

### **E. Inventories**

The Collaborative currently does not report any inventories for financial reporting purposes. The Collaborative reports food and supplies purchased in the food service program as expenditures when purchased, rather than when the food and supplies are consumed. The Collaborative has determined any amounts not consumed at year-end to be immaterial to the Collaborative's financial statements.

### **F. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and due from other funds." Short-term interfund loans are reported as "interfund receivables and interfund payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and advances to other funds." Interfund receivables and interfund payables between funds within governmental activities are eliminated in the Statement of Net Position.

### **G. Receivables**

Receivables consist of all revenues earned at year-end and not yet received, net of an allowance for uncollectible amounts. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. The Collaborative considers all of its receivables to be collectible and does not report an allowance for uncollectible accounts.

### **H. Right to Use Asset/Lease Obligation**

GASB Statement #87, Leases, requires the reporting of a lease liability and a lease asset for contractual arrangements for the use of certain underlying assets. Generally, the lease liability and lease asset (right to use) are required to be recognized at the commencement of the lease term. The lease liability is generally measured at the present value of payments expected to be received during the lease term. The lease asset is amortized in a systematic method over the shorter of the lease term or the useful life of the underlying asset. Additional details are disclosed in the accompanying notes. See Note 8.

### **I. Capital Assets**

The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

#### **Government-wide Financial Statements**

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, donated works of art, historical treasures, and similar assets, which are recorded at their acquisition value (entry price) at the date of donation. The Collaborative defines capital assets, which include land, buildings and improvements, and furniture and equipment, as assets with a per unit cost of \$10,000 or more and an estimated useful life of one year or more. The cost of normal maintenance and repairs that do not add to the value or materially extend the useful life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects as constructed.

Depreciation of all exhaustible capital 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 of assets is as follows:

**NORTH RIVER COLLABORATIVE**  
Notes to the Financial Statements  
June 30, 2022

➤ Buildings	40 years
➤ Building improvements	20 years
➤ Infrastructure	20 years
➤ Machinery, equipment, and vehicles	5-10 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.

**J. Deferred Outflows of Resources and Deferred Inflows of Resources**

Deferred outflows of resources, as applicable, represent a consumption of assets by the government that is applicable to a future reporting period. These *deferred outflows of resources* have a positive effect on net position and are reported after assets when applicable. Deferred inflows of resources, as applicable, represent the acquisition of assets by the government that is applicable to a future reporting period. These *deferred inflows of resources* have a negative effect on net position and are reported after liabilities when applicable. These amounts are reported in the government-wide and fund financial statements based upon the nature of the items.

**K. Liabilities**

Liabilities represent present obligations to sacrifice resources for which the government has little or no discretion to avoid. The primary focus is on the obligation for the government to perform. The accounting treatment for these obligations depends on whether they are reported in the government-wide or fund financial statements.

Current liabilities are reported in both the fund and government-wide financial statements. Current liabilities represent obligations incurred in the operating cycle from the acquisition of goods, services, accruals for salaries/wages, vacation accruals, and other obligations due or generally expected to be liquidated within one year from the balance sheet date. Government-wide financial statements also report other current liabilities, such as accrued interest, which is reported on a full accrual basis.

Generally, all noncurrent (long-term) obligations are not reported as liabilities in the fund financial statements but are reported in the government-wide statements. Such obligations consist primarily of bonds payable, capital leases, and other postemployment benefits.

**L. Compensated Absences**

The Collaborative's policies and provisions regarding vacation and sick time permit certain employees to accumulate earned but unused vacation and sick leave. Upon termination, employees will be paid for earned, unused vacation time under the Collaborative's vacation time policy. There is no reimbursement for earned, unused sick time. The liability for these compensated absences (vacation time) is recorded as a liability in these financial statements.

**M. Equity Classifications**

**Government-wide Financial Statements**

Equity is classified as net position in the government-wide financial statements and is displayed in three components:

## NORTH RIVER COLLABORATIVE

### Notes to the Financial Statements

June 30, 2022

- Net investment in capital assets: This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.
- Restricted: This component of net position consists of restricted net assets reduced by liabilities and deferred inflows of resources related to those assets. These assets may be restricted by constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) laws through constitutional provisions or enabling legislation.
- Unrestricted: This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

#### Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified based on the extent to which the government is bound to honor constraints on specific purposes for which amounts in the funds can be spent. The Collaborative's spending policy is to spend restricted fund balance first, followed by committed, assigned, and then unassigned fund balance. Most governmental funds were designated for one purpose at the time of their creation. Therefore, any expenditure made from the fund will be allocated to the applicable fund balance classifications in accordance with the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

Fund balances can be classified in the following components:

- Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) they are legally or contractually required to be maintained intact.
- Restricted fund balance includes amounts subject to constraints placed on the use of resources that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) that are imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Collaborative's highest level of decision-making authority (the Board of Directors). Any modification or rescission must also be made by a vote of the Board of Directors.
- Assigned fund balance includes amounts that are constrained by the Collaborative's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by either (a) the governing body itself; or (b) a body or an official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Amounts are assigned based upon approval by the Executive Director and Director of Business Services through the Collaborative's procurement and budgetary processes.
- Unassigned fund balance includes the residual classification for the remaining fund balance. This classification represents amounts that have not been assigned to other funds and have not been restricted, committed, or assigned to specific purposes.

The Collaborative's general fund balance is limited to 25% of the expenditures referred to as (cumulative surplus).

## NORTH RIVER COLLABORATIVE

### Notes to the Financial Statements

June 30, 2022

#### N. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

#### O. Total Columns

The total column presented on the government-wide financial statements represents consolidated financial information.

The total column presented on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

#### P. Pensions

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

#### Q. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the North River Collaborative Other Postemployment Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for MMDT and money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at amortized cost.

### **NOTE 3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

#### A. Budget Process

Generally accepted accounting principles require the presentation of actual results compared to legally adopted budgets. Under M.G.L., the Collaborative is required to adopt an annual operating budget for its general fund in accordance with the provisions of 603 CMR 50.07.

Under the terms of the Collaborative agreement, costs are apportioned and charged to each member in the form of tuition. The calculation of the apportionment to each member is based on the number of enrollments from each member in relation to total enrollments. These tuition charges may be reduced by budgeted credits from other sources or by a portion of any surplus as determined by the Board of Directors.

A comparison of actual results to budgeted amounts for the general fund is included as required supplementary information in the accompanying pages of these financial statements.

Budgets for various special revenue funds utilized to account for specific grant programs are established in accordance with the requirements of the Commonwealth or other grantor agencies, and therefore, are not considered legally adopted budgets required to be presented as required supplementary information.

**NORTH RIVER COLLABORATIVE**

Notes to the Financial Statements

June 30, 2022

**B. Fund Equities**

Operations of the various Collaborative funds for fiscal year 2022 were funded in accordance with the General Laws of Massachusetts. The Collaborative classifies fund equity in the fund financial statements as either nonspendable, restricted, committed, or assigned for specific purposes; the residual amounts are classified as unassigned fund balance.

As of June 30, 2022, the classification of the Collaborative's fund balances can be detailed as follows:

	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Other Governmental Funds</b>	<b>Total</b>
Restricted:				
Grants/donations	\$	\$	\$ 21,096	\$ 21,096
Capital improvements		1,019,828		1,019,828
Total restricted		1,019,828	21,096	1,040,924
Unassigned:	3,113,794			3,113,794
Total fund balances	\$ 3,113,794	\$ 1,019,828	\$ 21,096	\$ 4,154,718

**C. Restricted Net Position**

The following table illustrates the Collaborative's restricted net position as reported on the government-wide financial statements as of June 30, 2022:

Capital reserve	\$ 1,019,828
Grants and other	21,096
Total restricted net position	\$ 1,040,924

**NOTE 4. CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Massachusetts General Laws (M.G.L.), Chapter 44, Sections 54 and 55, place certain limitations on cash deposits and investments available to the Collaborative. The OPEB trust fund (Retiree Health Insurance Trust Fund - fiduciary fund) is invested in accordance with M.G.L. Chapter 203C. Authorized deposits include demand deposits, term deposits, and certificates of deposit in trust companies, national banks, savings banks, and certain other financial institutions. The Collaborative may also invest in the Massachusetts Municipal Depository Trust (MMDT) – an external investment pool managed by the Treasurer of the Commonwealth of Massachusetts.

Cash deposits are reported at carrying amount, which reasonably approximates fair value. The Collaborative has adopted formal deposit and investment policies.

The Collaborative maintains its deposits at authorized financial institutions. In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the Collaborative's deposits may not be returned. On June 30, 2022, bank deposits totaled approximately \$535,000 and had a carrying amount of \$504,000. Of the deposit amounts, approximately \$67,000 was exposed to custodial credit risk on June 30, 2022, because it was uninsured and uncollateralized. The difference between deposit amounts and carrying amounts generally represents outstanding checks and deposits in transit.

The Collaborative's investments, including those of the Other Postemployment Benefits (OPEB) (fiduciary fund), as of June 30, 2022 consisted of the following:

**NORTH RIVER COLLABORATIVE**  
Notes to the Financial Statements  
June 30, 2022

<u>Investment Type</u>	<u>Measurement</u>	<u>Value</u>
<b>Governmental Funds:</b>		
MMDT	amortized cost	\$ 2,732,575
Money Market Funds	amortized cost	31,939
Fixed Income Mutual Funds	Level 1	95,728
U.S. Governments & Agencies	Level 1	963,373
Total governmental		<u>\$ 3,823,615</u>

<u>Investment Type</u>	<u>Measurement</u>	<u>Value</u>
<b>Fiduciary Funds:</b>		
Money Market Funds	amortized cost	\$ 27,738
Common stock	not applicable	1,231,547
Diversifying funds	exempt	552,724
U.S. Governments & Agencies	Level 1	213,409
Corporate Bonds	Level 2	185,014
International equity	Level 1	298,598
Fixed income	Level 1	237,309
International fixed income and other	Level 1	56,275
Total fiduciary		<u>\$ 2,802,614</u>

- *Custodial credit risk* for investments is the risk that, in the event of the failure of the counter party to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The Collaborative has investment policies covering custodial credit risk.

Governmental Funds: The Collaborative may deposit or invest funds as allowed by Massachusetts General Laws, Chapter 44, Sections 54 and 55. The Collaborative may also invest in securities issued by or unconditionally guaranteed by the U.S. Government or an agency thereof having a maturity from the date of purchase of one year or less. The Collaborative may also invest in repurchase agreements guaranteed by such government securities with maturity dates of not more than ninety days from the date of purchase. The Collaborative may also invest in units of the Massachusetts Municipal Depository Trust (MMDT), an external investment pool managed by the Treasurer of the Commonwealth of Massachusetts.

Fiduciary Funds: The Collaborative will engage only those institutions with proven financial strength, capital adequacy, and overall affirmative reputation in the municipal industry.

- *Interest rate risk* is the risk that changes in market interest rates will adversely affect the fair market value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair market value to changes in market interest rates. The Collaborative has formal investment policies which address interest rate risk. The approximate maturities of the Collaborative investments, including those of the OPEB Trust (fiduciary fund), as of June 30, 2022, consisted of the following:

Governmental Funds: Interest rate risk for governmental funds is minimized by investing funds not required for operations or invested in approved fixed income securities or MMDT, or instruments not exceeding four years.

**NORTH RIVER COLLABORATIVE**

Notes to the Financial Statements

June 30, 2022

Investment Type	Value	Not Applicable	Maturity		
			Less Than 1 Year	1-5 Years	6-10 Years
<b>Governmental Funds:</b>					
MMDT	\$ 2,732,575	\$ 2,732,575	\$	\$	\$
Money Market Funds	31,939	31,939			
Fixed Income Mutual Funds	95,728	95,728			
U.S. Governments & Agencies	963,373			701,648	261,725
<b>Total Governmental Funds</b>	<b>\$ 3,823,615</b>	<b>\$ 2,860,242</b>	<b>\$</b>	<b>\$ 701,648</b>	<b>\$ 261,725</b>

Fiduciary Funds: The investment manager will manage interest rate risk by managing duration in the account.

Investment Type	Value	Not Applicable	Maturity		
			Less Than 1 Year	1-5 Years	6-10 Years
<b>Fiduciary Funds:</b>					
Common stock	\$ 1,231,547	\$ 1,231,547	\$	\$	\$
Money Market Funds	27,738	27,738			
Diversifying funds	552,724	552,724			
International equities	298,598	298,598			
Fixed income funds	237,309	237,309			
U.S. Governments & Agencies	213,409		9,994	114,419	88,996
Corporate Bonds	185,014	185,014			
International fixed income and other funds	56,275	56,275			
<b>Total Fiduciary Funds</b>	<b>\$ 2,802,614</b>	<b>\$ 2,589,205</b>	<b>\$ 9,994</b>	<b>\$ 114,419</b>	<b>\$ 88,996</b>

- *Credit risk* is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Credit risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. Obligations of the U.S. Government and certain of its agencies are not considered to have credit risk and are not required to be rated. Equity securities and equity mutual funds are not rated as to credit risk. The Collaborative has formal investment policies which address credit risk. The credit risk of the Collaborative investments, including those of the OPEB Trust (fiduciary fund), as of June 30, 2022, consisted of the following:

Governmental Funds: The Collaborative will minimize credit risk by depositing funds, not required for current operations or required to meet average daily balance requirements or covered by depository insurance and investor protection in obligations of or guaranteed by the U.S. government or those approved under Massachusetts General Laws Chapter 44, Sections 54 and 55.

Investment Type	Value	Rating
<b>Governmental Funds:</b>		
MMDT	\$ 2,732,575	unrated
Money Market Funds	31,939	unrated
Fixed Income Mutual Funds	95,728	unrated
U.S. Governments & Agencies	963,373	exempt
<b>Total governmental funds</b>	<b>\$ 3,823,615</b>	

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## NORTH RIVER COLLABORATIVE

### Notes to the Financial Statements

June 30, 2022

**Fiduciary Funds:** The investment manager will purchase investment grade securities with a high concentration in securities rated A or better at the time of purchase. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange traded funds. There will be no limit to the amount of United States Treasury and United States Agency obligations.

Investment Type	Value	Rating
<b>Fiduciary Funds:</b>		
Money Market Funds	\$ 27,738	unrated
Common stock	1,231,547	not applicable
Diversifying funds	552,724	exempt
U.S. Governments & Agencies	213,409	exempt
Corporate Bonds	185,014	A- to AA+
International equity	298,598	not applicable
Fixed income funds	237,309	exempt
International fixed income and other	56,275	exempt
Total fiduciary funds	<u>\$ 2,802,614</u>	

The credit ratings associated with the corporate bonds reported in the fiduciary activities (based upon Moody's ratings) are as follows:

Corporate bond	Rating	Value	Maturity
Apple Inc 2.4%	Aaa	\$ 29,827	May-23
Chevron Corp 2.954%	Aa2	19,514	May-26
Deere & Co 2.75%	A2	19,580	Apr-25
JPMorgan Chase & Co 3.625%	A2	25,060	May-24
NIKE Inc 2.75%	A1	14,456	Mar-27
Target Corp 2.5%	A2	28,762	Apr-26
Toyota Motor Credit Corp 3.0%	A1	14,726	Apr-25
Amazon.com Inc 1.65%	A1	13,291	May-28
Bank of NY Mellon Corp 2.2%	A1	19,798	Aug-23
Total		<u>\$ 185,014</u>	

- *Concentration of credit risk* is the risk that the Collaborative's potential losses from credit risk are heightened if a significant portion of the Collaborative's funds are invested with a single issuer or institution. As mentioned above in credit risk, obligations of or guaranteed by the U.S. government are not considered to be exposed to credit risk. The Collaborative has formal investment policies which address concentration of credit risk. The Collaborative's investment in MMDT exceeds 5% of the governmental funds' total investments.

**Governmental Funds:** The Collaborative will minimize this risk by depositing funds, not required for current operations or required to meet average daily balance requirements, not in excess of: (a) \$1,000,000 in Rockland Trust Investment Management Group (invested in obligations of or guaranteed by the U.S. government or those approved under Massachusetts General Laws Chapter 44, Sections 54 and 55) or (b) \$2,000,000 in MMDT (an external investment pool managed by the Treasurer of the Commonwealth). Additionally, the Collaborative will annually obtain credit ratings on its banks as a measure of due diligence. On June 30, 2022, the Collaborative's investment in MMDT exceeded the established threshold.

**Fiduciary Funds:** The investment manager will diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Securities of a single corporate issuer (with the exception of the United States Government and its Agencies) will not exceed 5% of the portfolio value.

See Independent Auditor's Report.



**NORTH RIVER COLLABORATIVE**

Notes to the Financial Statements

June 30, 2022

**NOTE 5. RECEIVABLES**

The Collaborative reports the total amount of receivables in the accompanying Statement of Net Position and Balance Sheet. The Collaborative considers these receivables to be fully collectible and has accrued revenue accordingly. As of June 30, 2022, the Collaborative had the following receivables:

Member & non-member receivables	\$	261,703
Intergovernmental/grant receivables		130,988
Total		\$ 392,691

**NOTE 6. DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES**

On June 30, 2022, the Collaborative reported the following deferred outflows of resources and deferred inflows of resources:

<b>Deferred Outflows of Resources</b>	<b>June 30, 2022</b>
Associated with net OPEB liability:	
Differences between actual & expected experience	\$ 13,927
Changes of assumptions	618,362
Net difference between projected & actual earnings on OPEB plan investments	82,533
Total deferred outflows of resources	\$ 714,822

<b>Deferred Inflows of Resources</b>	<b>June 30, 2022</b>
Deferred revenues:	
Advanced member payments	\$ 161,027
Subtotal:	161,027
Associated with net OPEB liability:	
Differences between actual & expected experience	194,551
Changes of assumptions	94,270
Subtotal:	288,821
Total deferred inflows of resources	\$ 449,848

The deferred revenues are reported on both Government-wide and Governmental Funds Financial Statements and consist of advance member payments, tuition credits and transportation credits. Advance member payments represent payments to the Collaborative in the current fiscal year for services to be rendered in a later period. The tuition and transportation credits represent overpayments in amounts billed. The Collaborative utilizes these credits in lieu of payments until the credit balance is exhausted.

**NOTE 7. INTERFUND BALANCES AND ACTIVITY**

As of June 30, 2022, the Collaborative's general fund was owed \$88,968 from various governmental funds. During fiscal year 2022, interfund transfers consisted of the following:

<b>Purpose</b>	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Other Governmental Funds</b>
Appropriation of transfers between the following funds:			
Capital reserve fund	\$ (320,000)	\$ 320,000	\$
Other governmental funds	37,280		(37,280)
Net transfers	\$ (282,720)	\$ 320,000	\$ (37,280)

See Independent Auditor's Report.

**NORTH RIVER COLLABORATIVE**  
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**NOTE 8. RIGHT TO USE ASSET/LEASE LIABILITY**

Terms and conditions

The Collaborative's primary lease of space for administrative office space at the Almshouse pursuant to an original twenty-five-year agreement with Rockland Public Schools, expiring June 30, 2029.

Pursuant to the requirements of GASB Statement #87, Leases, the Collaborative has estimated the present value of the future rental payments based upon the effective dates of the lease agreement and best available information as of the date of these financial statements. Accordingly, the Collaborative utilized the estimate rate of 3.0% over the approximately ten years of future rental periods, inclusive of extensions. Details of the right to use asset and lease liability associated with implementation are detailed below. The cumulative effect on beginning net position has been determined to be immaterial (less than \$3,000) to the Collaborative's net position and has not been restated accordingly.

Additionally, the Collaborative rents classroom various classroom spaces from several other locations, including space for the Independence Academy in Brockton. The Collaborative has determined these arrangements to be annual (short-term) arrangements until, multi-year agreements have been formalized. Monthly rent for the Independence Academy for fiscal year 2022 was \$10,000 a month. The Collaborative expects to revisit all rental agreements and calculations on an annual basis pursuant to the requirements of the pronouncement.

Right to use asset

The Collaborative has recognized a right to use asset (use of building space) in the amount of \$307,914 for the use of Almshouse. Annual amortization of this amount is to be recorded on an annual basis of the approximate remaining ten-year term utilized. Annual amortization for fiscal year 2022, was \$30,791. Accumulated amortization as of June 30, 2022, was approximately \$92,000. On June 30, 2022, the right to use asset reported net of accumulated amortization was approximately \$216,000.

Lease liability

The Collaborative recognized a lease liability in the amount of \$307,914 associated with the remaining rental agreement for the Almshouse. The Collaborative's payment for fiscal year 2022 associated with this liability was approximately \$36,000, of which, \$29,000 was principal and \$7,000 was interest. On June 30, 2022, the outstanding balance of the lease liability was \$215,096, of which \$27,942 was current and \$187,154 was noncurrent.

**NOTE 9. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022, was as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2022</u>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 575,000	\$	\$	\$ 575,000
Capital assets being depreciated:				
Buildings and related improvements	2,500,623			2,500,623
Improvements other than buildings	202,470			202,470
Equipment and machinery	32,200			32,200
Vehicles	3,208,376	91,914	(82,274)	3,218,016
Subtotal	5,943,669	91,914	(82,274)	5,953,309

See Independent Auditor's Report.

**NORTH RIVER COLLABORATIVE**  
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June 30, 2022

Less accumulated depreciation:

Buildings and related improvements	\$ 875,223	\$ 62,516	\$	\$ 937,739
Improvements other than buildings	163,901	10,123		174,024
Equipment and machinery	32,200			32,200
Vehicles	2,141,575	362,888	(82,274)	2,422,189
Subtotal	<u>3,212,899</u>	<u>435,527</u>	<u>(82,274)</u>	<u>3,566,152</u>
Governmental capital assets, net	<u>\$ 3,305,770</u>	<u>\$ (343,613)</u>	<u>\$</u>	<u>\$ 2,962,157</u>

Depreciation expense of \$435,527 was not allocated to governmental functions. It appears unallocated in the Statement of Activities.

**NOTE 10. LONG-TERM OBLIGATIONS**

*Long-term Obligations Related to Debt*

Changes in long-term obligations for the year ended June 30, 2022, are as follows:

	<u>Balance at</u> <u>July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at</u> <u>June 30, 2022</u>	<u>Due Within</u> <u>One Year</u>
<b>Governmental activities:</b>					
Industrial development bond	\$ 295,537	\$	\$ (291,194)	\$ 4,343	\$ 4,343
Notes from direct financing/ capital acquisitions	<u>580,303</u>	<u>91,914</u>	<u>(413,617)</u>	<u>\$ 258,600</u>	<u>111,823</u>
Total	<u>\$ 875,840</u>	<u>\$ 91,914</u>	<u>\$ (704,811)</u>	<u>\$ 262,943</u>	<u>\$ 116,166</u>

The Collaborative's outstanding industrial development bond related to governmental activities of \$4,343 is secured with collateral of (1) a first mortgage on the land and improvements located at the property together with the assignment of all leases and rents of the property and (2) a first security interest in all of the Collaborative's personal property located on that property. Additionally, the industrial development bond agreement contains the following significant provisions: (1) the loan is subject to a 1.1 times debt service coverage covenant, measured annually; and (2) in the event of a default, all outstanding amounts become immediately due if the Collaborative is unable to make payment.

The Collaborative's outstanding notes from direct financing arrangements of \$258,600 are secured with collateral of first priority interest in vehicles purchased with loan proceeds. Additionally, each of the notes contain a provision that in the event of a default, outstanding amounts become immediately due if the Collaborative is unable to make payment.

Additional detail of the Collaborative's long-term debt is as follows:

<u>Purpose</u>	<u>Issue Amount</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Year-End</u> <u>Balance</u>
Industrial Development Bond:				
North River School building	\$ 2,100,000	2/14/2027	Adjustable	\$ 4,343
Notes from Direct Financings:				
Transportation vehicles	\$ 441,674	5/28/2028	3.59%	10,168
Transportation vehicles	\$ 78,946	11/28/2022	3.99%	8,793
Transportation vehicles	\$ 281,265	9/9/2024	3.34%	162,362
Transportation vehicles	\$ 91,914	10/23/2025	3.66%	77,277
			Total:	<u>\$ 262,943</u>

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June 30, 2022

Debt services requirements on long-term debt on June 30, 2022, are as follows:

Year Ending June 30	Governmental Activities			
	Bonds		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2023	\$ 4,343	\$ 210	\$ 111,823	\$ 6,894
2024			96,085	3,583
2025			42,535	879
2026			8,157	62
Total	<u>\$ 4,343</u>	<u>\$ 210</u>	<u>\$ 258,600</u>	<u>\$ 11,418</u>

Fiscal year 2022 debt service expenditures consisted of approximately \$705,000 of principal and \$26,000 of interest.

Other Long-term Obligations

Additional long-term obligations of the Collaborative for the year-ended June 30, 2022, are as follows. Refer to Note 14 – Employee Benefits.

	Balance	Additions	Decreases	Balance
	July 1, 2021			June 30, 2022
<b>Governmental Activities</b>				
Net other postemployment benefits liability	<u>\$ 986,652</u>	<u>\$ 1,120,589</u>	<u>\$ (209,996)</u>	<u>\$ 1,897,245</u>

**NOTE 11. LINES OF CREDIT**

The Collaborative has a working capital line of credit agreement of \$500,000 and a guidance line of credit of \$150,000 with Rockland Trust Bank that expired December 31, 2021 and were subsequently extended to December 30, 2023. The \$500,000 working capital line of credit bears interest at an annual rate of the aggregate rate of the prime rate plus 0% per annum. However, under no circumstance shall the interest rate payable on the loan be less than 0% per annum. The \$150,000 guidance line of credit bears interest at the FHLBB rate plus 2.65% fixed rate on notes advanced under the line or prevailing promotional rates in effect at the time of advance, if applicable. However, under no circumstance shall the interest rate payable on the loan be less than 3.50% per annum. Both lines are reviewed annually and are due on demand. Both of the lines of credit are subject to a 1.1 times debt service covenant, measured annually. The approval of the Board of Directors is required prior to borrowing against the lines of credit. As of June 30, 2022, and for the year then ended, there were no borrowings against either of the lines of credit.

**NOTE 12. DUE TO MEMBER SCHOOL DISTRICTS**

In accordance with Massachusetts General Laws, unexpended general (surplus) funds may either be carried forward and used in the Collaborative's subsequent budget cycles or refunded to the member districts. On an annual basis, the Board of Directors votes to retain the cumulative surplus funds for the Collaborative's use or return all, or some portion, of the funds to the member districts. The amounts owed to the members are either returned or credited to the member's account to offset billings for future programs and services. The Board did not authorize any surplus funds to be returned to members for fiscal year 2022.

## NORTH RIVER COLLABORATIVE

Notes to the Financial Statements

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### **NOTE 13. COMMITMENTS AND CONTINGENCIES**

#### Litigation

Management of the Collaborative is unaware of any actual or contemplated litigation against the School that would have a material financial impact to the Collaborative's financial statements.

#### Grants

The Collaborative receives significant financial assistance from Federal and State governmental agencies in the form of grants. The disbursement of funds received under these programs requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies, principally the Federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the general fund or other applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time.

#### Coronavirus pandemic

Management of the Collaborative believes activities will continue under current guidelines. Any additional impacts to the Collaborative in relation to the coronavirus pandemic cannot be determined.

### **NOTE 14. EMPLOYEE BENEFITS**

#### **A. Compensated Absences**

Employees are granted vacation leave under the terms of their employment contracts or Collaborative policy up to a maximum of six (6) weeks. Five to ten days of vacation time may be carried forward to the next fiscal year with prior approval of the Executive Director. Employees are entitled to accumulate sick leave up to a maximum of one hundred (100) days. Collaborative policy does not allow for compensation for unused sick leave, if any, when an employee's service is terminated by resignation, death, or retirement. On June 30, 2022, the accrued liability for vacation time was approximately \$20,000 and is reflected in accounts and salaries payable and withholdings in the accompanying financial statements.

#### **B. Pension Plans**

##### *Special Funding Situation – Massachusetts Teachers' Retirement System (MTRS)*

##### Plan Description

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multiple employers defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth of Massachusetts (the Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributing entity and is responsible for all contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives, and Quincy College. The MTRS is part of the Commonwealth's reporting entity and does not issue a stand-alone audited financial report. The Commonwealth's Annual Comprehensive Financial Report (ACFR) may be obtained by visiting [https://www.mass\\_comptroller.org/annual-comprehensive-financial-reports](https://www.mass_comptroller.org/annual-comprehensive-financial-reports). Additional information related to the MTRS can be found by visiting: <https://mtrs.state.ma.us>.

## NORTH RIVER COLLABORATIVE

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Management of the MTRS is vested in the Massachusetts Teachers' Retirement Board (MTRB), which consists of seven members – two elected by the MTRS members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, the Commissioner of Education (or their designee) who serves ex-officio as the Chairman of the MTRB, and one who is chosen by the six other MTRB members.

The Commonwealth is a nonemployer contributing entity and is required by statute to make all actuarially determined employer contributions on behalf of the member employers. Therefore, these employers, including the Collaborative, are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributing entity in MTRS. Since the Collaborative does not contribute directly to MTRS, there is no net pension liability for the Collaborative to recognize. However, the Collaborative must disclose the portion of the nonemployer contributing entity's share of the collective net pension liability that is associated with the Collaborative. In addition, the Collaborative must recognize its portion of the collective pension expense as both a revenue and a pension expense.

#### Benefits Provided

MTRS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (M.G.L.) 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 credible service, 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 M.G.L. 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 as indicated below. Costs of administering the plan are funded out of plan assets.

#### Contributions

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

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## NORTH RIVER COLLABORATIVE

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In addition, members who join the system on or after April 2, 2012, will have their withholding rates reduced to 8% for those participating in Retirementplus, otherwise the withholdings are reduced to 6% plus 2% on earnings over \$30,000 a year after achieving 30 years of credible service.

The total of Commonwealth provided contributions has been allocated based on the ratio of each employer's covered payroll to the total covered payroll (approximately \$7,755,988,000) of employers in MTRS as of the measurement date of June 30, 2020. In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the Collaborative is required to recognize its proportional share of pension revenue and expenses, as reported by MTRS, as on-behalf payments in its financial statements. As of June 30, 2022, the Collaborative recognized \$916,502 of on-behalf revenues and expenses in its Statement of Activities and \$879,457 of on-behalf revenues and expenditures in its Statement of Revenues, Expenditures, and Changes in Fund Balances.

### Pension Liabilities and Expenses Related to Pensions

The collective net pension liability of the MTRS was determined by an actuarial valuation as of January 1, 2021, rolled forward to June 30, 2021 (measurement date). The following table illustrates the Plan's net pension liability and the Commonwealth's proportionate share associated with the Collaborative:

	<u>2021</u>
Total pension liability	\$ 59,795,000,000
Less: Plan fiduciary net position	<u>37,088,124,000</u>
Net pension liability	<u>\$ 22,706,876,000</u>
Plan fiduciary net position as a percentage of total pension liability	62.03%
Commonwealth's proportionate share of the collective net pension liability associated with the Collaborative	\$ 11,421,173
Commonwealth's proportionate share of the collective pension expense associated with the Collaborative	\$ 916,502
Commonwealth's contributions related to the Collaborative	\$ 879,457
Commonwealth's proportionate share of the collective net pension liability as a percentage of the total associated with the Collaborative	0.050%

The Commonwealth's proportionate share of pension expense has been included in the Collaborative's Statement of Revenues, Expenditures, and Changes in Fund Balances as intergovernmental revenues and as fixed charges expenditures. In the Statement of Activity, these amounts are reported as program revenues from operating grants and contributions and as fixed charges expenses. Since the Collaborative is considered to be in a special funding situation and does not contribute directly to MTRS, the Collaborative does not record a net pension liability in the Statement of Net Position.

### Actuarial Assumptions

The total pension liability for the June 30, 2021, measurement date was determined by an actuarial valuation as of January 1, 2021, rolled forward to June 30, 2021. This valuation used the following assumptions:

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**NORTH RIVER COLLABORATIVE**

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- (1) (a) 7.00% investment rate of return (b) 3.50% interest rate credited to the annuity savings fund, and (c) 3.00% cost of living increase on the first \$13,000 of allowance per year.
- (2) Salary increases are based on analyses of past experience but range from 4.0% to 7.5% depending on length of service.
- (3) Mortality rates were as follows:
  - Pre-retirement – reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Post-retirement – reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Disability – assumed to be in accordance with the Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
- (4) Experience study was performed as follows:
  - Dated July 21, 2014, and encompasses the period January 1, 2006, to December 31, 2011, updated to reflect post-retirement mortality through January 1, 2017.

Investment assets of the MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund’s target asset allocation as of June 30, 2021, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	39.0%	4.8%
Core Fixed Income	15.0%	0.3%
Private Equity	13.0%	7.8%
Portfolio Completion Strategies	11.0%	2.9%
Real Estate	10.0%	3.7%
Value Added Fixed Income	8.0%	3.9%
Timberland/Natural Resources	4.0%	4.3%
Total	100.0%	

Discount Rate

The discount rate used to measure the total pension liability was 7.00% (previously 7.15%). The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth’s contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



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### Sensitivity Analysis

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate as of June 30, 2021. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (amounts in thousands):

	<b>1% Decrease to 6.00%</b>	<b>Current Discount Rate 7.00%</b>	<b>1% Increase to 8.00%</b>
MTRS - Total Plan	\$ 29,687,706	\$ 22,707,876	\$ 16,882,184
Proportionate share associated with the Collaborative	\$ 14,932	\$ 11,421	\$ 8,491

### Special Funding Situation – Massachusetts State Employees’ Retirement System (MSERS)

#### Plan Description

The Massachusetts State Employees’ Retirement System (MSERS) is a public employee retirement system (PERS), that administers a cost-sharing multiple employers defined benefit pension plan as defined by Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*, covering substantially all employees of the Commonwealth and certain employees of independent authorities and agencies. The former Massachusetts Turnpike Authority (MTA) employees and retirees became members of MSERS upon the creation of the Massachusetts Department of Transportation (MassDOT). Other employees who transferred to MassDOT have been, and remain, members of MSERS. The assets and liabilities of the former MTA have been transferred to MSERS. MSERS is part of the Commonwealth’s reporting entity and does not issue a stand-alone audited financial report. The Commonwealth’s Annual Comprehensive Financial Report (ACFR) may be obtained by visiting [https://www.mass\\_comptroller.org/annual-comprehensive-financial-reports](https://www.mass_comptroller.org/annual-comprehensive-financial-reports). Additional information related to the MTRS can be found by visiting: <https://msers.state.ma.us>.

Management of MSERS is vested in the Massachusetts State Retirement Board (the MSRB) which consists of five members – two elected by current and active MSERS members, one who is appointed by the State Treasurer, the State Treasurer who serves as ex-officio and is the Chair of the MSRB, and one by the remaining members of the MSRB.

#### Benefits Provided

MSERS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (M.G.L.) 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 credible service, 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.

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The MSERS' funding policies have been established by Chapter 32 of the M.G.L. 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.

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 except for State Police which is 12% of regular compensation
1979 to present	An additional 2% of regular compensation in excess of \$30,000

In addition, members of Group 1 who join the system on or after April 2, 2012, will have their withholding rate reduced to 6% after achieving 30 years of creditable service.

Educational Collaboratives

A special funding situation was created by M.G.L. for all educational collaboratives in the Commonwealth. Collaboratives contribute amounts equal to the normal cost of employees' benefits at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 5.6% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the collaboratives and therefore has a 100% special funding situation. Therefore, the Collaborative does not have a net pension liability.

The total of the Commonwealth provided contributions has been allocated based on the ratio of each employer's covered payroll to the total covered payroll of employers in MSERS as of the measurement date of June 30, 2021. The Collaborative's required contribution to MSERS equaled its actual contribution for 2021, which was \$241,634 and 5.6% of covered payroll.

As of June 30, 2021, the Commonwealth's proportionate share of the collective net pension liability associated with the North River Collaborative was .06565% or \$6,851,195. As this is a special funding situation, a liability is not recorded on the Collaborative's Statement of Net Position.

In the Statement of Activities, the Collaborative recognized its proportionate share of the Commonwealth's pension expense in the amount of \$872,036 as program revenues from operating grants and contributions and as fixed charges expenses. In the Statement of Revenues, Expenditures, and Changes in Fund Balances, the Collaborative recognized the Commonwealth's actual contributions in the amount of \$539,295 as intergovernmental revenues and fixed charges expenditures.

The following table illustrates the Plan's collective net position liability and contributions at June 30, 2021:

	<u>2021</u>
Total pension liability	\$ 46,476,000,000
Less: Plan fiduciary net position	36,039,471,000
Net pension liability	<u>\$ 10,436,529,000</u>

See Independent Auditor's Report.

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Plan fiduciary net position as a percentage of total pension liability		77.54%
Commonwealth's proportionate share of the collective net pension liability associated with the Collaborative	\$	6,851,195
Commonwealth's proportionate share of the collective pension expense associated with the Collaborative	\$	418,431
Collaborative's contributions (employer)	\$	241,634
Commonwealth's contributions related to the Collaborative (nonemployer)	\$	539,295
Commonwealth's proportionate share of the collective net pension liability as a percentage of the total associated with the Collaborative		0.0656%

Actuarial Assumptions

The total pension liability for the June 30, 2021, measurement date was determined by an actuarial valuation as of January 1, 2021, rolled forward to June 30, 2021. This valuation used the following assumptions:

- (1) (a) 7.00% investment rate of return, (b) 3.50% interest rate credited to the annuity savings fund, and (c) 3.00% cost of living increase on the first \$13,000 of allowance each year.
- (2) Salary increases are based on analyses of past experience but range from 4.00% to 9.00% depending on group and length of service.
- (3) Mortality rates were as follows:
  - Pre-retirement – reflects RP-2014 Blue Collar Employees Table projected generationally with Scale MP-2020, set forward 1 year for females.
  - Post-retirement – reflects RP-2014 Blue Collar Healthy Annuitant Table projected generationally with Scale MP-2020, set forward 1 year for females.
  - Disability – the mortality rate reflects RP-2014 Blue Collar Healthy Annuitant Table projected generationally with Scale MP-2020, set forward 1 year.
- (4) Experience studies were performed as follows:
  - Dated February 27, 2014, and encompass the period January 1, 2006, to December 31, 2011, updated to reflect actual experience from 2012 through 2016 for post-retirement mortality.

Investment assets of MSERS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2021, are summarized in the following table:

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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	39.0%	4.8%
Core Fixed Income	15.0%	0.3%
Private Equity	13.0%	7.8%
Portfolio Completion Strategies	11.0%	2.9%
Real Estate	10.0%	3.7%
Value Added Fixed Income	8.0%	3.9%
Timberland/Natural Resources	4.0%	4.3%
Total	100.0%	

### Discount Rate

The discount rate used to measure the total pension liability was 7.00% (previously 7.15%). The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### Sensitivity Analysis

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate as of June 30, 2021. In particular, the table presents the MSERS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (amounts in thousands):

	1% Decrease to 6.00%	Current Discount Rate 7.00%	1% Increase to 8.00%
MSERS - Total Plan	\$ 15,974,650	\$ 10,436,529	\$ 5,884,626
Proportionate share associated with the Collaborative	\$ 10,487	\$ 6,851	\$ 3,863

## C. Other Postemployment Benefits (OPEB)

### General Information about the OPEB Plan

#### Plan Description

The North River Collaborative administers the North River Collaborative Other Postemployment Benefits Plan (the Plan) – a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) to retirees, their dependents, and beneficiaries. Contributions for the funding of these benefits are provided through the North River Collaborative OPEB Trust Fund (the Trust), See Note 16.

#### Benefits Provided

The Plan provides health and dental benefits to retirees, their dependents, and beneficiaries. Benefits are provided through the Mayflower Municipal Health Group, a third-party insurer, which administers, assumes, and pays all claims of the Plan.

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The following provides descriptions of the retiree medical insurance program and the dental insurance program:

### **Retiree Medical Insurance Program:**

<u>Plan Type:</u>	Comprehensive medical insurance offered through Blue Cross Blue Shield of Massachusetts and Harvard Pilgrim Healthcare.
<u>Administrator:</u>	North River Collaborative
<u>Eligibility:</u>	An employee hired before April 2, 2012, shall become eligible to retire under this plan upon attainment of age 55 as an active member and completion of 10 years of service or an employee shall be able to retire with 20 years of service regardless of age. Those hired on or after April 2, 2012, shall be eligible to retire upon attainment of age 60 with 10 years of creditable service.
<u>Cost Sharing:</u>	The employer shall pay 55% of the premiums for an individual medical policy. If a retiree chooses family coverage, there will be no employer subsidy beyond that 55% paid for the individual policy. As such, the retiree shall pay 45% for an individual policy and the difference between the family premium amount and the 55% of the individual premium amount if they elect dependent coverage.

### **Retiree Dental Insurance Program:**

<u>Plan Type:</u>	Comprehensive dental.
<u>Administrator:</u>	North River Collaborative
<u>Eligibility:</u>	Same as above.
<u>Cost Sharing:</u>	Retirees shall pay 100% of stated premiums.

### **Employees Covered by Benefit Terms**

As of the actuarial valuation date, July 1, 2020, with a measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	20
Active employees:	192
Total:	<u>212</u>

### **Contributions**

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. For the period ending on the June 30, 2022, measurement date, total Collaborative premiums plus implicit costs for the retiree medical program were \$144,140. The Collaborative also made a contribution to the Trust of \$150,000 for a total contribution during the measurement period of \$222,607 to be reported on the financial statement for the fiscal year ending June 30, 2022.

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### Net OPEB Liability

In accordance with GASB No. 75, the Collaborative recognizes a net OPEB liability which is measured as the portion of the actuarial present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of employee service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The Collaborative's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020.

### Actuarial Methods & Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following assumptions were utilized in the actuarial valuation as of June 30, 2022 (measurement date):

<u>Actuarial Cost Method:</u>	Individual Entry Age Normal
<u>Investment Rate of Return:</u>	6.17%, net of OPEB plan investment expense, including inflation (previously 6.76%).
<u>Discount Rate:</u>	5.92% per annum (previously 6.76%)
<u>Municipal Bond Rate:</u>	4.09% as of June 30, 2022 (source S&P Municipal Bond 20-Year High Grade Index-SAPIHG)
<u>Healthcare Trend Rates:</u>	Rates were developed using the SOA Getzen Model of Long-Run Medical Cost Trends
<u>General Inflation Assumption:</u>	2.50% per annum
<u>Annual Compensation Increase:</u>	3.00% per annum
<u>Asset-Valuation Method:</u>	Market Value of assets as of the measurement date, June 30, 2021
<u>Pre-Retirement Mortality:</u>	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with Scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Tale for White Collar Employees projected generationally with scale MP-2016 for males and females
<u>Post-Retirement Mortality:</u>	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with Scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Tale for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

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### Disabled Mortality:

General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with Scale MP-2016 for males and females, set forward 1 year for females

Teachers: RP-2014 Mortality Tale for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

### Investment Policy

The Collaborative pursues an investment strategy that provides the maximum investment return with minimal risk. Funds not required for current operations should be invested according to an investment policy approved by the Board of Directors and the preservation of capital always takes priority over maximizing returns.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation percentage and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity - Large Cap	46.25%	4.42%
Domestic Equity - Small/Mid Cap	5.75%	4.81%
International Equity - Developed Market	5.50%	4.91%
International Equity - Emerging Market	2.75%	5.58%
Domestic Fixed Income	19.50%	1.00%
International Fixed Income	3.75%	1.04%
Alternatives	10.50%	5.98%
Real Estate	5.00%	6.25%
Cash & Cash Equivalents	1.00%	0.00%
<b>Total</b>	<b>100.00%</b>	

### Discount Rate

The discount rate used to measure the total OPEB liability was 6.75%, (previously 6.75%). The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Collaborative's funding policy. Based on these assumptions, the OPEB plan's fiduciary net position is projected to be sufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB plan assets was applied to all projected future benefit payments.

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#### Rate of Return

As of the June 30, 2022, measurement date, the annual money-weighted rate of return on investments, net of investment expense, was (6.28%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### Changes in the Net OPEB Liability

The following table illustrates the changes in the net OPEB liability on June 30, 2022 (measurement date and reporting date).

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b>Balances for June 30, 2021</b>	\$ 3,906,966	\$ 2,920,314	\$ 986,652
<b>Changes for the year:</b>			
Service cost	208,862		208,862
Interest on total OPEB liability, service cost, and benefit payments	273,033		273,033
Changes in assumptions	455,138		455,138
Differences between expected and actual experience			
Net investment income		(183,556)	183,556
Employer contributions to Trust		209,996	(209,996)
Benefit payments withdrawn from Trust		(144,140)	144,140
Total benefit payments including implicit costs	(144,140)		(144,140)
	792,893	(117,700)	910,593
Net changes			
<b>Balances on June 30, 2022</b>	<b>\$ 4,699,859</b>	<b>\$ 2,802,614</b>	<b>\$ 1,897,245</b>

#### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability and corresponding service cost of the Collaborative, as well as what the Collaborative's net OPEB liability and corresponding service cost would be if they were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease 4.92%	Current Discount Rate 5.92%	1% Increase 6.92%
Net OPEB liability	\$ 2,625,313	\$ 1,897,245	\$ 1,312,964

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

The following presents the net OPEB liability and corresponding service cost of the Collaborative, as well as what the Collaborative's net OPEB liability and corresponding service cost would be if they were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability	\$ 1,250,525	\$ 1,897,245	\$ 2,698,215

See Independent Auditor's Report.



**NORTH RIVER COLLABORATIVE**

Notes to the Financial Statements

June 30, 2022

OPEB Expense & Deferred Outflows of Resources & Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022 (measurement date and reporting date), the Collaborative recognized net OPEB expense of \$364,977. Additionally, the Collaborative reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources as of June 30, 2022 (measurement date and reporting date):

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 13,927	\$ (194,551)
Changes of assumptions	618,362	(94,270)
Net difference between projected and actual earnings on OPEB plan investments	82,533	
<b>Total</b>	<b>\$ 714,822</b>	<b>\$ (288,821)</b>

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

<u>Year Ended June 30</u>	<u>Net</u>
2023	\$ 74,205
2024	70,388
2025	6,557
2026	135,957
2027	73,870
Thereafter	65,024
Total, net	<u>\$ 426,001</u>

GASB Statement #74

GASB Statement #74 is associated with reporting of the OPEB plan as of its reporting date June 30, 2022. The OPEB plan reported net position of \$2,802,614 as of June 30, 2022.

Net OPEB Liability

The components of the net OPEB liability of the Collaborative at June 30, 2022 (measurement date and reporting date) were as follows:

Total OPEB liability	\$ 4,699,859
Plan fiduciary net position	<u>(2,802,614)</u>
Collaborative's net OPEB liability	<u>\$ 1,897,245</u>
Plan fiduciary net position as a percentage of the total OPEB liability	59.63%

Actuarial Determined Contribution (ADC)

The Collaborative's Actuarial Determined Contribution (ADC) is an amount actuarially determined in accordance with the parameters of GASB Statement #74/75 which is composed of the service cost and an amortization of the unfunded liability. A 30-year flat dollar amortization of the Collaborative's unfunded liability has been used for the purpose of calculating ADC. The following table shows the components of the Collaborative's annual ADC and the amount actually contributed to the Plan:

See Independent Auditor's Report.

**NORTH RIVER COLLABORATIVE**  
Notes to the Financial Statements  
June 30, 2022

	<b>FY2022</b>
Service cost	\$ 208,862
30-year level dollar amortization of NOL	92,131
Actuarial determined contribution	300,993
Contributions in relation to actuarially determined contribution	(209,996)
Contribution deficiency/(excess)	\$ 90,997
Covered employee payroll	\$ 8,538,308
Contributions as a percentage of covered employee payroll	2.46%

Note: Contributions and benefits are reported in the financial statements on actual amounts. Actuarial calculation and amounts reported for contributions and benefits also account for implicit costs. There is no overall difference in the net change when funding net position of the Plan.

**NOTE 15. RISK MANAGEMENT**

The Collaborative is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Collaborative carries commercial insurance for all risks except health insurance.

The Collaborative participates in the Mayflower Municipal Health Group (the Group), a municipal joint-purchase group consisting of 31 governmental units, formed pursuant to Massachusetts General Law Chapter 32B to provide employee insurance benefits. Employees and the Collaborative both contribute to the Group. On an annual basis, the Collaborative budgets in the general fund for its estimated share of premiums. The Group reported net position on June 30, 2021, of \$38.4 million (audited). Payments to the Group for premiums for fiscal year 2022 were approximately \$1.4 million. Additional financial information related to the Group can be obtained by contacting the Group directly at: 65 Cordage Park Circle, Suite 110, Plymouth, MA 02360.

**NOTE 16. NORTH RIVER COLLABORATIVE OPEB TRUST FUND**

On March 20, 2000, the Board of Directors authorized the creation of the North River Collaborative Retirees' Health Insurance Trust (The Trust). The Trust is a separate legal entity, which has received a determination letter from the Internal Revenue Service indicating that it has tax-exempt status under 501(c)(9) of the Internal Revenue Code. The purpose of the Trust is to provide a funding mechanism to pay the on-going liability associated with providing health insurance premiums of eligible retirees, their dependents, and beneficiaries of the Collaborative under M.G.L. Chapter 32. In effect, the Trust is a single employer defined benefit OPEB plan. The Trust is governed by a Board of Trustees comprised of the Board of Directors of North River Collaborative.

Effective August 3, 2021, the Collaborative voted to amend and restate the North River Collaborative Retirees Health Insurance Trust Fund into the OPEB Declaration of Trust for the North River Collaborative Other Post-Employment Benefits Liability Trust Fund (OPEB Trust).

Because of the governance and fiscal responsibility of the Collaborative to the Trust, the Trust, a component unit, is reported as a fiduciary fund of the Collaborative. The Trust does not issue separate financial statements.

## NORTH RIVER COLLABORATIVE

### Notes to the Financial Statements

June 30, 2022

Additional funding of the Collaborative's OPEB liability is funded on a discretionary basis by contributions from the unrestricted fund balance of the Collaborative. The Board has the authority to decide when such contributions if any are to be made. During fiscal year 2022, the Board authorized contributions of \$150,000 to the Trust.

#### **NOTE 17. SUBSEQUENT EVENTS**

The Collaborative has evaluated subsequent events through December 7, 2022, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

#### **NOTE 18. IMPLEMENTATION OF GASB PRONOUNCEMENTS**

The following are pronouncements issued by the Governmental Accounting Standards Board (GASB), which are applicable to the Collaborative's financial statements:

##### **Current Pronouncements:**

- The GASB issued Statement No. 87, Leases, which was required to be implemented in fiscal year 2022. This pronouncement increases the usefulness of governments' financial statements by establishing a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Collaborative implemented this pronouncement as applicable.
- The GASB issued Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period, which was required to be implemented in fiscal year 2022. This pronouncement improves financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. This pronouncement was not applicable to the Collaborative in the current year.

##### **Future Pronouncements:**

- The GASB issued Statement No. 91, Conduit Debt Obligations, which is required to be implemented in fiscal year 2023. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and to eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The Collaborative will evaluate the implementation of this pronouncement but does not expect the pronouncement to be applicable.
- The GASB issued Statement No. 92, Omnibus 2020, which is generally required to be implemented in fiscal year 2023, as amended by GASB Statement No. 95. This pronouncement addresses a variety of topics and includes specific provisions of previously issued pronouncements. The Collaborative will evaluate the applicability of this pronouncement upon implementation.
- The GASB issued Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, which is generally required to be implemented in fiscal year 2023. This pronouncement addresses the accounting and reporting of arrangements in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in an exchange or an exchange-like transaction. The Collaborative will evaluate the applicability of this pronouncement upon implementation.

**NORTH RIVER COLLABORATIVE**

Notes to the Financial Statements

June 30, 2022

- The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which is generally required to be implemented in fiscal year 2023. This pronouncement addresses the accounting and financial reporting for subscription-based information technology arrangements for government end users. The Collaborative expects to implement the pronouncement as applicable.
- The GASB issued Statement No. 99, *Omnibus 2022*, which is generally required to be implemented in fiscal year 2023 and thereafter. This pronouncement addresses a variety of topics and includes specific provisions of previously issued pronouncements. The Collaborative will evaluate the applicability of this pronouncement upon implementation.
- The GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB62*, which is generally required to be implemented in fiscal year 2024. This pronouncement addresses enhancements to the accounting and reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information. The Collaborative expects to implement the pronouncement as applicable.
- The GASB issued Statement No. 101, *Compensated Absences*, which is generally required to be implemented in fiscal year 2025. This pronouncement updates the recognition and measurement guidance for compensated absences. The Collaborative will evaluate the applicability of the pronouncement for implementation.

\* \* \* \* \*

**REQUIRED SUPPLEMENTARY INFORMATION**

**NORTH RIVER COLLABORATIVE**  
 Required Supplementary Information  
 Schedule of the Collaborative's Proportionate Share of the Net Pension Liabilities and Pension Plan Contributions  
 Last 10 Fiscal Years\*  
 (unaudited)

*A. Special Funding Situation - Massachusetts Teachers' Retirement System*

The Commonwealth of Massachusetts is a nonemployer contributing entity and is required by statute to make all actuarially determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB and the Commonwealth is a nonemployee contributing entity in the Massachusetts Teachers' Retirement System (MTRS) (the Plan). Since the Collaborative does not contribute directly to the MTRS, there is no net pension liability to recognize. Based upon the actuarial valuations of the Plan for the year ended June 30, 20XX, the following is presented:

	2021	2020	2019	2018	2017	2016	2015	2014
Collaborative's proportion of the net pension liability	0.05%	0.05%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%
Commonwealth's proportionate share of the net pension liability associated with the Collaborative	\$ 11,421,173	\$ 13,984,506	\$ 13,481,684	\$ 13,485,406	\$ 12,897,939	\$ 13,681,515	\$ 13,271,835	\$ 10,213,579
Collaborative's covered payroll (approximate)	\$ 3,900,000	\$ 3,710,000	\$ 3,890,000	\$ 3,990,000	\$ 3,820,000	\$ 4,030,000	\$ 4,100,000	\$ 3,940,000
Collaborative's proportionate share of the net pension liability as a percentage of its covered payroll	292.85%	376.94%	346.57%	337.98%	337.64%	339.49%	323.70%	259.23%
Plan fiduciary net position as a percentage of the total pension liability	62.03%	50.67%	53.95%	54.84%	54.25%	52.73%	55.38%	61.64%
Actuarially determined contribution	\$ 879,457	\$ 761,048	\$ 771,937	\$ 747,761	\$ 696,322	\$ 688,167	\$ 661,939	\$ 602,276
Contributions in relation to the actuarial determined contribution	\$ (879,457)	\$ (761,048)	\$ (771,937)	\$ (747,761)	\$ (696,322)	\$ (688,167)	\$ (661,939)	\$ (602,276)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	22.55%	20.51%	19.84%	18.74%	18.23%	17.08%	16.14%	15.29%
Discount Rate	7.00%	7.15%	7.25%	7.35%	7.50%	7.50%	7.50%	8.00%

**Notes to Schedule:**

Changes of Assumptions:

- Effective June 30, 2021:
- Discount rate is 7.00%; previously 7.15%
  - Mortality schedules updated scale.

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Collaborative will present information for those years which information is available.

**NORTH RIVER COLLABORATIVE**  
**Required Supplementary Information**  
**Schedule of the Collaborative's Proportionate Share of the Net Pension Liabilities and Pension Plan Contributions**  
**Last 10 Fiscal Years\***  
(unaudited)

B. Special Funding Situation - Massachusetts State Employees' Retirement System

Collaboratives contribute amounts equal to the normal cost of employees' benefits 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. The Commonwealth as a nonemployer is legally responsible for the entire past service cost related to the collaboratives and therefore has a 100% special funding situation. Based upon the actuarial valuation of the Plan for the year ended June 30, 20XX, the following is presented:

	2021	2020	2019	2018	2017	2016	2015	2014
Commonwealth's proportionate share of the net pension liability associated with the Collaborative	0.07%	0.07%	0.08%	0.08%	0.09%	0.09%	0.07%	0.07%
Commonwealth's proportionate share of the net pension liability associated with the Collaborative	\$ 6,851,193	\$ 12,278,450	\$ 11,788,994	\$ 10,670,101	\$ 11,063,118	\$ 12,151,223	\$ 8,260,585	\$ 5,200,485
Collaborative's covered payroll (approximate)	\$ 3,961,000	\$ 5,310,000	\$ 3,780,000	\$ 4,580,000	\$ 3,710,000	\$ 4,500,000	\$ 3,840,000	\$ 3,710,000
Collaborative's proportionate share of the net pension liability as a percentage of its covered payroll	172.97%	231.23%	311.88%	232.97%	298.20%	270.03%	215.12%	140.17%
Plan fiduciary net position as a percentage of the total pension liability	77.54%	62.48%	66.28%	67.91%	67.21%	63.48%	67.87%	76.32%
Actuarially determined contribution	\$ 780,929	\$ 773,339	\$ 802,210	\$ 737,522	\$ 674,420	\$ 632,787	\$ 454,330	\$ 412,043
Contributions in relation to the actuarial determined contribution	(780,929)	(773,339)	(802,210)	(737,522)	(674,420)	(632,787)	(454,330)	(412,043)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	\$ 241,634	\$ 297,149	\$ 211,579	\$ 256,523	\$ 207,644	\$ 252,000	\$ 214,900	\$ 207,812
Nonemployer (Commonwealth) contributions	\$ 539,295	\$ 476,190	\$ 590,631	\$ 480,999	\$ 466,776	\$ 380,787	\$ 239,430	\$ 204,231
Total contributions	\$ 780,929	\$ 773,339	\$ 802,210	\$ 737,522	\$ 674,420	\$ 632,787	\$ 454,330	\$ 412,043
Contributions as a percentage of covered payroll	19.72%	14.56%	21.22%	16.10%	18.18%	14.06%	11.83%	11.11%
Employer contributions as a percentage of covered payroll	6.10%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
Discount rate	7.00%	7.15%	7.25%	7.35%	7.35%	7.35%	7.50%	8.00%

**Notes to Schedule:**

Changes of Assumptions:

- Effective June 30, 2021:  
Discount rate is 7.00%; previously 7.15%  
Mortality schedules updated.

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Collaborative will present information for those years which information is available.

**NORTH RIVER COLLABORATIVE**  
Required Supplementary Information  
Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios

Last 10 Fiscal Years\*  
(unaudited)

Valuation Date: For the Reporting Period & Fiscal Year Ending On:	July 1, 2021 June 30, 2022	July 1, 2020 June 30, 2021	July 1, 2019 June 30, 2020	July 1, 2018 June 30, 2019	July 1, 2017 June 30, 2018	July 1, 2016 June 30, 2017
<b>Total OPEB liability</b>						
Service cost	\$ 208,862	\$ 208,849	\$ 201,886	\$ 213,858	\$ 208,529	\$ 188,351
Interest	273,033	256,425	231,215	227,643	198,953	179,175
Differences between expected and actual experience	(137,188)	(9,055)	(511,918)	(511,918)	(71,272)	(71,237)
Changes of assumptions	455,138	199,145	(188,854)	258,852	(71,272)	(71,237)
Benefits payments, including implicit costs	(144,140)	(146,780)	(125,915)	(117,221)	(71,272)	(71,237)
Net change in total OPEB liability	792,893	380,451	109,277	71,214	336,210	296,289
Total OPEB liability - beginning	3,906,966	3,526,515	3,417,238	3,346,024	3,009,814	2,713,525
<b>Total OPEB liability - ending (a)</b>	<b>\$ 4,699,859</b>	<b>\$ 3,906,966</b>	<b>\$ 3,526,515</b>	<b>\$ 3,417,238</b>	<b>\$ 3,346,024</b>	<b>\$ 3,009,814</b>
<b>Plan fiduciary net position</b>						
Earnings from plan investments, net expenses	\$ (183,556)	\$ 580,759	\$ 73,465	\$ 130,510	\$ 116,886	\$ 90,378
Employer contributions	209,996	255,673	221,795	186,833	149,547	137,153
Benefit payments, including implicit costs	(144,140)	(146,780)	(125,915)	(117,221)	(71,272)	(71,237)
Net change in fiduciary net position	(117,700)	689,652	169,345	200,122	195,161	156,294
Plan fiduciary net position - beginning	2,920,314	2,230,662	2,061,317	1,861,195	1,666,034	1,509,740
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 2,802,614</b>	<b>\$ 2,920,314</b>	<b>\$ 2,230,662</b>	<b>\$ 2,061,317</b>	<b>\$ 1,861,195</b>	<b>\$ 1,666,034</b>
<b>Collaborative's net OPEB liability - ending (a-b)</b>	<b>\$ 1,897,245</b>	<b>\$ 986,652</b>	<b>\$ 1,295,853</b>	<b>\$ 1,355,921</b>	<b>\$ 1,484,829</b>	<b>\$ 1,343,780</b>
Plan fiduciary net position as a percentage of the total OPEB liability	59.63%	74.75%	63.25%	60.32%	55.62%	55.35%
Covered-employee payroll	\$ 8,289,619	\$ 8,289,619	\$ 9,682,000	\$ 9,400,000	\$ 9,594,363	\$ 9,314,916
Collaborative's net OPEB liability as a percentage of covered-employee payroll	22.89%	11.90%	13.38%	14.42%	15.48%	14.43%
Discount rate	5.92%	6.75%	7.00%	6.50%	6.25%	6.25%

**Notes to Schedule:**

Changes of Assumptions:

- Effective June 30, 2022:  
Discount rate changed to 6.75% from 6.25%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Collaborative will present information for those years which information is available.

See Independent Auditor's Report.



**NORTH RIVER COLLABORATIVE**  
 Required Supplementary Information  
 Schedule of Collaborative Contributions - Other Postemployment Benefits  
 Last 10 Fiscal Years\*  
 (unaudited)

For the Fiscal Year Ending:	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Actuarially determined contribution	\$ 300,993	\$ 261,327	\$ 299,482	\$ 311,354	\$ 302,882	\$ 273,732
Contributions in relation to the actuarially determined contribution	\$ 209,996	\$ 255,673	\$ 221,795	\$ 186,833	\$ 149,547	\$ 137,153
Contribution deficiency (excess)	\$ 90,997	\$ 5,854	\$ 77,687	\$ 124,521	\$ 153,335	\$ 136,579
Covered-employee payroll	\$ 8,538,308	\$ 8,289,619	\$ 9,682,000	\$ 9,400,000	\$ 9,594,363	\$ 9,314,916
Contributions as a percentage of covered-employee payroll	2.46%	3.08%	2.29%	1.99%	1.56%	1.47%

**Notes to Schedule:**

Valuation date: July 1, 2020

Methods and assumptions used to determine the contribution rates:

- Actuarial cost method: Individual entry age normal
- Plan membership: 212
- Asset valuation method: Market value
- Discount rate: 5.92%, net of OPEB plan investment expense, including inflation
- Investment rate of return: 6.17%, net of OPEB plan investment expense, including inflation
- Inflation: 2.50% as of June 30, 2022 and for future periods
- Municipal bond rate: 4.09% as of June 30, 2022  
(source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)

Healthcare cost trend rates:

- Medicare supplement plans: 4.50%
- Dental plans: N/A
- Salary increases: 3.00% annually as of June 30, 2021 and for future periods
- Investment rate of return: 6.75%, net of OPEB plan investment expense, including inflation
- Retirement age: Varies based on age and length of service
- Mortality:

Pre-retirement:

- General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale
- MP-2016 for males and females, set forward 1 year for females
- Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale
- MP-2016 for males and females

Post-retirement:

- General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale
- MP-2016 for males and females, set forward 1 year for females
- Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale
- MP-2016 for males and females

Disabled:

- General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale
- MP-2016 for males and females, set forward 1 year
- Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale
- MP-2016 for males and females

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Collaborative will present information for those years which information is available.

**NORTH RIVER COLLABORATIVE**  
 Required Supplementary Information  
 Schedule of Investment Returns - Other Postemployment Benefits Trust Fund  
 Last 10 Fiscal Years\*  
 (unaudited)

<b>For the fiscal year ending:</b>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Annual money-weighted rate of return, net of investment expense	(6.28%)	26.01%	3.57%	7.03%	7.09%	5.80%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Collaborative will present information for those years which information is available.

**NORTH RIVER COLLABORATIVE**  
Required Supplementary Information  
Budgetary Comparison Schedule - General Fund  
For the Year Ended June 30, 2022  
(unaudited)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Tuition income	\$ 4,471,170	\$ 4,471,170	\$ 4,767,073	\$ 295,903
Charges for services	8,479,614	8,479,614	7,592,015	(887,599)
Intergovernmental	117,500	117,500	214,837	97,337
Departmental and other	40,000	40,000	334,741	294,741
Member assessments	30,000	30,000	30,000	
Interest and investment income	25,000	25,000	(52,976)	(77,976)
Total revenues	<u>13,163,284</u>	<u>13,163,284</u>	<u>12,885,690</u>	<u>(277,594)</u>
<b>EXPENDITURES</b>				
Administration	1,382,848	1,382,848	1,434,645	(51,797)
Instruction	5,371,980	5,371,980	4,738,046	633,934
Other school services	3,892,986	3,892,986	3,592,840	300,146
Fixed charges	1,542,995	1,542,995	1,385,969	157,026
Operations and maintenance	303,695	303,695	428,799	(125,104)
Debt service	648,780	648,780	731,887	(83,107)
Capital outlay	600,000	600,000	91,914	508,086
Total expenditures	<u>13,743,284</u>	<u>13,743,284</u>	<u>12,404,100</u>	<u>1,339,184</u>
Revenue over (under) expenditures	(580,000)	(580,000)	481,590	1,061,590
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	600,000	600,000	91,914	(508,086)
Transfers in (out), net	(20,000)	(320,000)	(282,720)	37,280
Total other financing sources (uses)	<u>580,000</u>	<u>280,000</u>	<u>(190,806)</u>	<u>(470,806)</u>
<b>OTHER BUDGETARY ITEM</b>				
Use of surplus fund balance		300,000		
Total other budgetary items		<u>300,000</u>		
Net budget	<u>\$</u>	<u>\$</u>	<u>\$ 290,784</u>	<u>\$ 590,784</u>

See Independent Auditor's Report.  
See accompanying notes to budgetary comparison schedule.

**NORTH RIVER COLLABORATIVE**  
Notes to the Required Supplementary Information  
June 30, 2022

**NOTE 1. BUDGET PROCESS**

The Collaborative annually determines the amount necessary to maintain and operate the Collaborative for the next fiscal year in accordance with 603 CMR 50.00. Budgets for grants and certain revenues from revolving funds accounted for in special revenue funds are not required to be prepared under the General Laws of Massachusetts. Accordingly, a comparison of actual to budgeted results of operations for the special revenue funds and other governmental funds is not presented in the accompanying financial statements. Budgets for various special revenue funds utilized to account for specific grant programs are established in accordance with the requirements of the Commonwealth or other grantor agencies.

**NOTE 2. BUDGETARY BASIS OF ACCOUNTING**

Often, budgets are prepared on a basis other than accounting principles generally accepted in the United States of America (GAAP). Although the Collaborative included estimated amounts for on-behalf payments made by the Commonwealth of Massachusetts, these amounts have not been included in the budgeted amounts presented in the Budgetary Comparison Schedule. In addition, the Collaborative includes capital outlay as part of the annual budget process; however, capital outlay has been reported in the capital projects fund in accordance with accounting principles generally accepted in the United States of America.

A comparison of the budget to actual amounts on a “budgetary basis” is provided as required supplementary information to provide a meaningful comparison with the budget. A reconciliation of the budgetary basis to GAAP basis results for the general fund for the year ended June 30, 2022, is presented in the following schedule:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses) Net</u>
As reported on a budgetary basis	\$ 12,885,690	\$ 12,404,100	\$ (190,806)
State funded pensions	1,418,752	1,418,752	
Timing expenditures		7,276	
Activity in capital projects fund		(91,914)	(91,914)
As reported on a GAAP basis	<u>\$ 14,304,442</u>	<u>\$ 13,738,214</u>	<u>\$ (282,720)</u>

**OTHER INFORMATION**

**NORTH RIVER COLLABORATIVE**

Other Information

June 30, 2022

(unaudited)

In accordance with Massachusetts General Law Chapter 40, Section 4E and Regulations on Educational Collaboratives, 603 CMR 50.00, educational collaboratives are required to disclose certain other information as indicated below.

**1. NAMES, DUTIES, AND TOTAL COMPENSATION OF THE FIVE MOST HIGHLY COMPENSATED EMPLOYEES:**

Name & Position	General Duties	FY22 Compensation
Stephen Donovan, Executive Director	Manages the Collaborative on a day-to-day basis	\$ 169,958
Clarice Doliber Acting, Executive Director	Assists in managing the Collaborative on a day-to-day basis	\$ 151,998
Marc Wright, Director of Business Services	Responsible for financial accounting & reporting	\$ 124,975
Ryan Morgan, Program Director, Independence Academy	Facilitates the Independence Academy program	\$ 123,837
Catherine Stevens, Multi-Disabilities Program Coordinator	Facilitates learning centers for students with disabilities	\$ 113,660

**2. TRANSACTIONS BETWEEN THE COLLABORATIVE AND ANY RELATED FOR-PROFIT OR NON-PROFIT ORGANIZATION, AS DEFINED IN M.G.L. CHAPTER 40, SECTION 4E:**

As described in the notes to the financial statements, North River Collaborative contributes to the North River Collaborative OPEB Trust Fund – an entity operated exclusively to provide funding for the Collaborative’s other postemployment benefit obligations. In accordance with generally accepted accounting principles, the financial position and activity of this entity is included in the Collaborative’s financial statements as a fiduciary fund.

**3. AMOUNTS EXPENDED ON SERVICES FOR INDIVIDUALS AGED 22 AND OLDER:**

The Collaborative did not expend any funds on services for individuals aged 22 years and older during fiscal year 2022.

**4. AMOUNTS EXPENDED ON ADMINISTRATION AND OVERHEAD:**

Expenses classified as administrative and overhead totaled \$1,434,645, in accordance with the Massachusetts Department of Elementary and Secondary Education functional classification system.

**5. ACCOUNTS HELD BY THE COLLABORATIVE THAT MAY BE SPENT AT THE DISCRETION OF ANOTHER PERSON OR ENTITY:**

The Collaborative had no such accounts during fiscal year 2022.

**NORTH RIVER COLLABORATIVE**

Other Information

June 30, 2022

(unaudited)

**6. TRANSACTIONS OR CONTRACTS RELATED TO THE PURCHASE, SALE, RENTAL, OR LEASE OF REAL PROPERTY:**

The Collaborative has entered into several leases for the use of real property, as follows:

<u>Property</u>	<u>Use</u>	<u>Lessor</u>
Alms House	Administrative offices	Town of Rockland, MA
Independence Academy	School facility	Massachusetts Greyhound Association
Easton classrooms	Instructional classrooms	Town of Easton, MA
East Bridgewater classrooms	Instructional classrooms	Town of East Bridgewater, MA
Pembroke classrooms	Instructional classrooms	Town of Pembroke, MA
West Bridgewater classrooms	Instructional classrooms	Town of West Bridgewater, MA
Whitman classrooms	Instructional classrooms	Whitman-Hanson Regional School District

**7. ANNUAL DETERMINATION AND DISCLOSURE OF CUMULATIVE SURPLUS:**

The Collaborative's cumulative surplus for the current and prior fiscal year is as follows:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
<b>General Fund:</b>		
Unassigned Fund Balance	\$ 3,121,069	\$ 2,830,286

During fiscal year 2022, the Collaborative expended \$12,404,100 in actual general fund budgetary expenditures. The unassigned fund balance represents 25.16% of these expenditures.



## AHS GUIDANCE NEWSLETTER-JANUARY ISSUE

This month's edition will include, Standardized Test dates, January events and Scholarship information... The Class of 2023 Canvas page is also a great resource for all Senior related information.



### Guidance Staff

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### Standardized Testing Registration Deadlines

**SAT:** The next SAT exam is on March 10, 2023. The registration deadline for this exam is February 10, 2023. To register, please go to the College Board Website: <https://www.collegeboard.org/>

**ACT:** The next ACT exam is on February 11, 2023. The registration deadline for this exam is January 6, 2023. To register please go to the ACT website: <https://www.act.org/>





## **January Events**

**Alumni Presentation During Bridge Block:** Recent AHS Grads are coming back to share their college experiences and advice to current juniors and seniors on January 10th.

**Junior Future Planning Workshops during Bridge Block:** Guidance Counselors will be meeting with Juniors in a group setting starting the week of January 23rd to go over options for life after high school. Juniors are encouraged to make an appointment with their counselors following the group presentations to work on their individualized plan.

**Social Media/Internet Safety Presentation:** Abington Education Foundation will be funding presentations for students in grades 5-12 during the school day as well as a parent presentation at 7pm on January 26th in the MS/HS auditorium for speaker Katie Greer to speak about social media, internet safety and the uses of technology.

**Southeastern Technical Institute Info Session During Bridge Block:** If you are considering joining a trade after high school, students can sign up for this bridge block presentation on January 31st during Bridge Block. The following trades will be highlighted: Dental and Medical Assisting, Practical Nurse, Electrical, HVAC, Machine Tool Technology, Plumbing, Cosmetology and Culinary. Open to students in grades 9-12.



**SENIOR REMINDERS:**

**2023 SCHOLARSHIP UPDATE-** Make sure to check the SENIOR CANVAS Page for the latest Scholarship Opportunities. We have posted some Scholarships already and there will be a lot more scholarship information to follow over the next couple months!!

**COLLEGE VISIT POLICY** -Juniors and Seniors will be allowed 5 total college or military visit days over the two years. The days must be used by May 1 of senior year. Visits include tours, information sessions, open houses, interviews, placements exams and military visits.

**In Order for Your Visit to Be an Excused Absence.**

Upon return to school the student must bring in a **note** (not a brochure) from the school you visited, to the main office. i.e., Seniors, if you used 2 days last year as a junior, you can use 3 days this year as a senior

## UPCOMING EVENTS!!!

MCAS Biology Retest

February 1-2, 2023

College Admission Info Night

February 2, 2023

ABINGTON EDUCATION FOUNDATION AND  
ABINGTON COPES IS FUNDING

# KATIE GREER

## *INTERNET SAFETY EXPERT*

THIS IS A FREE EVENT  
FOR ALL PARENTS AND  
GUARDIANS TO  
ATTEND

**JANUARY 26, 2023 | 7 PM**  
**AMS / AHS AUDITORIUM**

[KLGREER.COM](http://KLGREER.COM)



"I'm sharing my perspective on all things related to technology. Whether it's dealing with the complexities of social media or monitoring your screen time, I'm here to help everyone get a bit more comfortable with tech." Katie Greer