Valley Collaborative
Board of Directors Meeting
25 Linnell Circle, Billerica, Massachusetts
Thursday, November 9, 2017 ▪ 10:00 a.m.

Action Required

I. Approval of Minutes
   a. Board of Directors, General Session: October 26, 2017
   b. Board of Directors, Executive Session: October 26, 2017

II. Financial Update
   c. Presentation of FY'17 Audit
      1. FY'17 Financials Draft
      2. FY'17 Auditor's Comparison Slides
      3. FY'17 UFR Draft
   d. Presentation of FY'19 Budget

No Action Required

III. Students, Adult and Staff of the Month

IV. Communications
   e. Weekly School Updates
   f. Elementary School Open House
   g. Gratitude from a Valley Employee regarding the Board's decision to offer GIC Retirement Benefits
   h. Valley Collaborative Newsletter
   i. Literacy and English Lead Newsletters

Executive Session

V. To consider the purchase and value of real property

Central Administration Office

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7800 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Approval of Minutes

Attached, please find the following minutes:

a. Board of Directors, General Session: October 26, 2017
b. Board of Directors, Executive Session: October 26, 2017 No Executive Session

Required Action:
Vote to approve the minutes:

a. Board of Directors, General Session: October 26, 2017
b. Board of Directors, Executive Session: October 26, 2017 No Executive Session

Attachments:

a. Board of Directors, General Session: October 26, 2017
b. Board of Directors, Executive Session: October 26, 2017 No Executive Session

Valley Collaborative Board of Directors
General Session Meeting Minutes
October 26, 2017
10:00 a.m. – 10:11 a.m.
25 Linnell Circle, Billerica, MA

Board Members Present: Mr. Timothy Piwowar, Mr. Christopher Malone, Dr. Michael Flanagan, Ms. Denise Pigeon, Dr. Laura Chesson, Mr. Everett Olsen, Mr. Steven Stone, Ms. Joan Landers, Dr. Jay Lang

Collaborative Representatives Present: Dr. Chris Scott, Executive Director; Ms. Joia Mercurio, Assistant Executive Director; Members of the Collaborative Senior Leadership Team

Also Present: Mr. Thomas Lent, Marathas Barrow Weatherhead Lent LLP

Call to Order: Mr. Timothy Piwowar, Chairman, convened the Collaborative Board Meeting at 10:00 a.m.

Mr. Timothy Piwowar and Dr. Chris A. Scott welcomed the Board Members, Collaborative personnel and guests in attendance.

Approval of Minutes

Mr. Timothy Piwowar asked for a motion relating to the September 14, 2017 meeting minutes.

On a motion made by Everett Olsen and seconded by Mr. Christopher Malone, a quorum of voters being present, it was voted:

VOTED: To approve the General Session Meeting Minutes for the Board of Directors meeting dated September 14, 2017.

The vote was 6-0-2. Mr. Timothy Piwowar, Mr. Christopher Malone, Dr. Michael Flanagan, Ms. Denise Pigeon, Mr. Everett Olsen, and Dr. Laura Chesson voted yes. Mr. Steven Stone and Ms. Joan Landers abstained. Dr. Jay Lang was absent for the vote.

There was no executive session during the September 14, 2017 Board Meeting.

Revisions to Fiscal Year 2018 Board Meeting Calendar

Mr. Timothy Piwowar directed the Board to the board materials which contained an additional proposed revision to the meeting dates for the 2017-2018 School Year due to scheduling conflicts. The Board agreed to the further revised schedule as presented at the meeting.

On a motion made by Mr. Christopher Malone and seconded by Mr. Steven Stone, a quorum of voters being present, it was voted:

VOTED: That the Board of Directors calendar the revised Board meeting dates for the 2017-2018 School Year, and authorizes the Executive Director to post such dates on the Collaborative website.

The vote was 8-0. Mr. Timothy Piwowar, Mr. Christopher Malone, Dr. Michael Flanagan, Ms. Denise Pigeon, Mr. Everett Olsen, Dr. Laura Chesson, Mr. Steven Stone and Ms. Joan Landers voted yes. Dr. Jay Lang was absent for the vote.

[Dr. Jay Lang arrived at the meeting at 10:04 a.m.]

Financial Update

Fiscal Update

Dr. Chris Scott provided the Board with a financial update for Fiscal Year 2018. Dr. Scott directed the Board to the unaudited financial statements within the Board Binder, which included summaries of net assets for the period ending September 30, 2017 and revenues, expenses and changes to net assets for the same time period. Dr. Scott also reviewed enrollment trends, and the resulting revenue figures from those enrollment numbers. She directed the Board to these financial and enrollment figures provided within the Board Binder. Dr. Scott also provided the Board with an update regarding the Fiscal Year 2017 financial audit, which will be presented during the Board meeting currently scheduled for November 9, 2017. Dr. Scott also provided an update with the process of preparing the Fiscal Year 2019 budget, which also will be presented at the November 9, 2017 Board meeting. There was no further discussion.

Treasurer Report

Ms. Heidi Kriger, the Collaborative Treasurer, was unable to attend the Board meeting due to a scheduling conflict. She, however, did submit her written report for the Board Binder. Dr. Scott reviewed with the Board the Treasurer's report, including available balances, transfers, withdrawals, interest income and ending balances for the period ending September 30, 2017. There was no further discussion.

PARS/OPEB Trust Program Update

Dr. Scott provided the Board with an update for the PARS/OPEB Trust Program, including the monthly account reports for the period ending August 31, 2017. Dr. Scott directed the Board to the financial information contained within the Board Binder. There was no further discussion.

Curriculum Update

Dr. Scott provided the Board with a curriculum update. In particular, Dr. Scott highlighted Collaborative students and staff who have taken steps to increase their STEM fluency and participation in ST Math instruction. Dr. Scott directed the Board to the Valley Collaborative Elementary School P.E. and Wellness Newsletter, a copy of which was provided within the Board Binder. Dr. Scott also reviewed the additional curriculum update items from her memo, a copy of which was contained within the Board Binder. There was no further discussion.

Professional Development

Dr. Scott provided the Board with an update relating to Valley Collaborative's professional development efforts. Dr. Scott referred the Board to her memo contained within the Board Binders, highlighting the continued participation in NPEN and the numerous workshops being offered for Therapists. Mr. Timothy Piwowar complimented the Collaborative's continuing efforts to prepare Collaborative students for computerized testing and its partnership with NPEN. The Board agreed. There was no further discussion.

Valley Collaborative Assisting Others

Dr. Scott explained that Valley Collaborative continues to be willing to assist others and share its best practices upon request. Dr. Scott provided examples to the Board, including the Collaborative's recent efforts to provide the Executive Director of the Lower Pioneer Valley Educational Collaborative an overview of its financial and operational systems. In addition, a Pelham Elementary School teacher recently toured the Collaborative's Emotional Behavioral Program. There was no further discussion.

Communications

Dr. Scott directed the Board to the communications contained within the Board Binder, highlighting the successful Open Houses at the Middle School, High School and Adult Programs. Mr. Everett Olsen commended the staff's efforts to raise approximately $4,000 for Autism through their participation in the "Greater Boston Walk for Autism". There was no further discussion.

Executive Session: To discuss the purchase and value of real property

Mr. Timothy Piwowar stated for the record that there would not be an executive session to discuss the purchase and value of real property.

Mr. Piwowar requested a motion to adjourn the meeting.

On a motion made by Mr. Steven Stone and seconded by Ms. Denise Pigeon, a quorum of voters being present, it was voted:

VOTED: To adjourn the Board meeting.

The vote was 9-0. Mr. Timothy Piwowar, Mr. Christopher Malone, Dr. Michael Flanagan, Ms. Denise Pigeon, Dr. Laura Chesson, Mr. Everett Olsen, Mr. Steven Stone, Ms. Joan Landers and Dr. Jay Lang voted yes.

Mr. Timothy Piwowar adjourned the Collaborative Board Meeting at 10:11 a.m.

LIST OF DOCUMENTS USED, DISTRIBUTED AND REVIEWED AT THIS MEETING:

- Board Binder for October 26, 2017 Meeting

Respectfully Submitted,

_____

Mr. Timothy Piwowar, Chairman

Dated: _____

Valley Collaborative

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7800 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott
Date: November 9, 2017
Re: Executive Session Minutes

October 26, 2017 Executive Session Minutes – No Executive Session

Required Action:

Vote to Approve – October 26, 2017 Executive Session Minutes – No Executive Session

Attachments:

None

Central Administration Office

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7800 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Financial Update

I am happy to say the FY'17 Audit was finding free again this year and demonstrates the Boards' sound fiscal management of the Collaborative. Here are some of the 'draft' highlights:

- "In the fiscal year ended June 30, 2017, operating expenses increased by approximately $1,090,000, or 7%, compared to the fiscal year ended June 30, 2016. Student enrollment in the fiscal year ended June 30, 2017 increased by approximately 17% and the increase in operating expenses was due primarily to increases in personnel and other program costs to cover the increased enrollment. Personnel costs increased by approximately $935,000 in the fiscal year ended June 30, 2017 as a result of increased staffing and cost of living adjustments. Materials, supplies and equipment costs increased by approximately $130,000 due to increases of approximately $20,000 in therapists' supplies, approximately $15,000 in classroom supplies and approximately $93,000 in computer technology supplies."
- "Due to strong management, since the year ended June 30, 2013, the Collaborative has returned $4,373,496 from its general fund in the form of cash and tuition credits to its member districts, including $2,000,000 returned during the year ended June 30, 2017. In addition, subsequent to June 30, 2017, Valley's Board of Directors voted to return an additional $150,000 and is required to vote on the return of excess surplus funds as of June 30, 2017 in the amount of $51,859."
- "As of June 30, 2017, the balance in the capital reserve fund was $1,500,000, which is the maximum balance as voted on by the Collaborative's member districts."
- "As of June 30, 2017 the balance in the postemployment benefit plan was $3,542,216 and the plan is considered fully funded."

You will have until December 1, 2017 to review the Budget. The FY'19 Budget will be voted on at the December 1st Board Meeting. I won't be recommending an increase in tuition and services. FY'19 expenses are up 7.28% and projected revenues are up 7.42%. The drivers of the budget are:

- Staffing/Personnel Drivers
  - Cost of Living Adjustment (COLA): $300,00.00
  - Increase of Teachers Salary Schedule Steps and Lanes: $200,00.00
  - Increase in Employer Paid Benefits: $130,000.00

    - Increase in DDS Individual Worker Wages due to minimum wage requirements: $125,000.00
- Therapy Department
    - Increase in Professional Therapeutic Staff of 3.4 FTE: $300,000.00
- Technology Enhancement
    - Aspen (X2) Software: $31,000.00
- Curriculum Enhancement:
    - Pearson On-Line Blended Learning: $40,000.00

Attached are four (4) tables that chronologically show the $2,201,859 in total return for Fiscal Year 2017. The final distribution of $51,859 will be voted at our November 9th Board Meeting. The four tables are attached in this order:

- Return of $51,859 to be voted on at November 9, 2017 Board Meeting
- Return of $150,000 voted on at September 14, 2017 Board Meeting
- Return of $2,000,000 voted on at June 1, 2017 Board Meeting
- Total Return of $2,201,859

Required Action:

None

Attachments:

- FY'19 Budget Documents
- Salary Schedules
- Student/Staff Ratios
- Return of $51,859 to be voted on at November 9, 2017 Board Meeting
- Return of $150,000 voted on at September 14, 2017 Board Meeting
- Return of $2,000,000 voted on at June 1, 2017 Board Meeting
- Total Return of $2,201,859

Central Administration Office

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7800 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Mr. Steve DeGuglielmo
Mr. Daniel Schaffner
Date: November 9, 2017
Re: Presentation of FY'17 Audit

Please find enclosed the FY'17 Audit which is finding free.

Required Action:

None

Attachments:

1. FY'17 Financials Draft
2. FY'17 Auditor's Comparison Slides
3. FY'17 UFR Draft

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Valley Collaborative

Financial Statements

For the Year Ended June 30, 2017

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Valley Collaborative
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For the Year Ended June 30, 2016

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FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Valley Collaborative
Billerica, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative, a collaborative organized under the Laws of the Commonwealth of Massachusetts, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative, as of June 30, 2017, and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Schedule of Funding Progress – Other Postemployment Healthcare Benefits and pension schedules on pages 3-6 and 28-31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2017, on our consideration of Valley Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Valley Collaborative's internal control over financial reporting and compliance.

Certified Public Accountants

Newburyport, Massachusetts
October 27, 2017

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Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2017

Our discussion and analysis of Valley Collaborative's ("The Collaborative") financial performance provides an overview of the Collaborative's financial activities for the fiscal year ended June 30, 2017 with comparative information from the fiscal years ended June 30, 2016 and 2015. Please read it in conjunction with the financial statements that begin on page 7.

Overview of Financial Statements

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

Government-wide Statements:

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

- The **Statement of Net Position** presents information on all of the Collaborative's assets and liabilities with the difference between the two reported as net position. It is one way of measuring the Collaborative's financial health or position.

- The **Statement of Activities** presents information showing how the Collaborative's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

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

Fund Financial Statements:

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

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

- **Fiduciary fund** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Collaborative's own programs.

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Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2017

Notes to the Financial Statements:

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

Required Supplementary Information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Government-Wide Financial Highlights

Collaborative's Net Position:

ASSETS

	2017	2016	2015
Current Assets	$ 9,108,104	$ 6,849,842	$ 6,245,285
Pre-funded OPEB obligation	-	-	1,750,000
Property & Equipment, net	7,662,561	7,728,024	8,275,238
	$16,770,665	$14,577,866	$16,270,523

LIABILITIES AND NET POSITION

Liabilities			
Current Liabilities	$ 3,200,904	$ 1,257,449	$ 1,276,586
Long Term Liabilities	-	-	-
Total Liabilities	$ 3,200,904	$ 1,257,449	$ 1,276,586
Net Position			
Unrestricted	$ 4,378,081	$ 4,270,524	$ 4,700,489
Restricted – grants and contributions	29,119	21,869	18,210
Restricted – OPEB obligations	-	-	1,750,000
Restricted – renovation project/capital reserve	1,500,000	1,300,000	250,000
Invested in capital assets, net of related debt	7,662,561	7,728,024	8,275,238
	$13,569,761	$13,320,417	$14,993,937

During the fiscal year ended June 30, 2017, the Collaborative's overall net position increased by approximately $250,000, primarily due to increases in program revenue in excess of increases in operating expenditures. The increase in net position from operations, before credits to member districts, was approximately $2,250,000. The increase in unrestricted net position of approximately $110,000 was primarily due to increases in program participants causing significant increases in program revenue, net of $2,000,000 of member credits and a $500,000 transfer to the Collaborative's capital reserve fund.

During the fiscal year ended June 30, 2016, the Collaborative's overall net position decreased by approximately $1,674,000, primarily due to funding the other postemployment benefits trust. The increase in net position from operations, before other postemployment benefits funding and credits to member districts, was approximately $1,700,000. The increase in unrestricted net position of approximately $430,000 was primarily due to the Collaborative's contributions of funds to the postemployment benefit trust and the capital reserve fund, net of operating funds received.

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Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2017

SUMMARY OF ACTIVITIES

	2017	2016	2015
Revenues/Gains*	$18,865,126	$17,226,154	$17,964,974
Program Expenses/Losses*	14,590,439	13,571,760	14,477,492
Administrative Expenses/Losses*	2,025,343	1,954,416	2,030,471
Total Expense	16,615,782	15,526,176	16,507,963
Change in net position*	$ 2,249,344	$ 1,699,978	$ 1,457,011

* Excludes Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, settlement income, credits to members, and other postemployment benefits funding.

Revenues

In the fiscal year ended June 30, 2017, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately $1,639,000 (10%). In the fiscal year ended June 30, 2016, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, decreased by approximately $739,000 (4%). The changes within fiscal years are due primarily to consolidation of the Collaborative's programs and changes in student enrollment in the respective years. The Collaborative has not increased tuition rates since the fiscal year ended June 30, 2011, as other collaboratives have been required to do to fund increasing costs.

Operating Expenses

In the fiscal year ended June 30, 2017, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately $1,090,000, or 7%, compared to the fiscal year ended June 30, 2016. Student enrollment in the fiscal year ended June 30, 2017 increased by approximately 17% and the increase in operating expenses was due primarily to increases in personnel and other program costs to cover the increased enrollment. Personnel costs increased by approximately $935,000 in the fiscal year ended June 30, 2017 as a result of increased staffing and cost of living adjustments. Materials, supplies and equipment costs increased by approximately $130,000 due to increases of approximately $20,000 in therapists' supplies, approximately $15,000 in classroom supplies and approximately $93,000 in computer technology supplies.

In the fiscal year ended June 30, 2016, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments and other postemployment benefits funding, decreased by approximately $982,000, or 6%, compared to the fiscal year ended June 30, 2015. The decrease was due primarily to significant reductions in personnel and other program costs. Personnel costs decreased by approximately $845,000 in the fiscal year ended June 30, 2016 as a result of continued internal evaluation and staffing plan implementation. Other program costs, decreased by approximately $167,000 in the fiscal year ended June 30, 2016.

Governmental Funds Financial Highlights

The Collaborative reported a total general fund balance of $4,378,081, all of which is unassigned. The fund balance increased $107,557 over the prior fiscal year, primarily due to increases in program revenues in excess of increases in operating expenditures. Accounts receivable decreased by $556,581, primarily due to the timing of invoicing and payments from districts. Cash increased $1,026,180.

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Due to strong management, since the year ended June 30, 2013, the Collaborative has returned $4,373,496 from its general fund in the form of cash and tuition credits to its member districts, including $2,000,000 returned during the year ended June 30, 2017. In addition, subsequent to June 30, 2017, Valley's Board of Directors voted to return an additional $150,000 and is required to vote on the return of excess surplus funds as of June 30, 2017 in the amount of $51,859.

CAPITAL ASSETS AND OTHER OBLIGATIONS

During the fiscal year ended June 30, 2017, the Collaborative purchased and capitalized $281,984 of renovation costs to the building it purchased in the fiscal year ended June 30, 2014. The Collaborative also purchased and capitalized several vehicles, leasehold improvements and other equipment for use in its program with a total cost of $338,253.

During the fiscal year ended June 30, 2016, the Collaborative purchased and capitalized leasehold improvements and other equipment for use in its programs with a total cost of $188,008.

During the fiscal year ended June 30, 2016, the Collaborative's Board of Directors approved a transfer of $1,050,000 to its capital reserve fund in accordance with state regulations. During the fiscal year ended June 30, 2017, the Collaborative's Board of Directors approved utilization of $300,000 from the fund for capital asset purchases and approved an additional $500,000 funding to the capital reserve fund. As of June 30, 2017, the balance in the capital reserve fund was $1,500,000, which is the maximum balance as voted on by the Collaborative's member districts. This fund is considered restricted until utilized for its intended purpose.

During the fiscal year ended June 30, 2015, the Collaborative established a postemployment benefit plan, taking effect in fiscal 2016, and set aside initial funding for the plan of $1,750,000 into an irrevocable trust. During the year ended June 30, 2016, the Collaborative set aside additional funding of $1,400,000 into the trust. As of June 30, 2017, the balance in the trust was $3,542,216 and the plan is considered fully funded.

BUDGETARY HIGHLIGHTS

The Collaborative's annual budget for the fiscal year ended June 30, 2017 was approved by its Board of Directors. For the fiscal year ended June 30, 2017, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately $18,812,000 compared to final budgeted revenues of approximately $16,892,000. The difference between actual revenues received and budgeted revenues is primarily due to higher than expected revenues from services the organization provides due to higher than expected enrollments.

For the fiscal year ended June 30, 2016, the Collaborative incurred actual expenses, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately $15,885,000 compared to final budgeted expenses of approximately $15,489,000. The difference between actual expenses incurred and budgeted expenses is primarily due to higher than expected personnel costs.

CONTACTING THE COLLABORATIVE

This financial report is designed to provide readers of the financial statement an overview of the Collaborative's financial activities. If you have questions in regard to this report, contact Chris A. Scott, Ph.D., 40 Linnell Circle, Billerica, MA 01821, or at 978-528-7800.

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Valley Collaborative
Statement of Net Position
June 30, 2017

Assets

Current Assets	
Cash and cash equivalents	$ 4,324,298
Accounts receivable, net	2,753,294
Prepaid expenses and other assets	22,861
Cash held for municipalities	2,007,651
Total Current Assets	9,108,104
Non-current Assets	
Furniture, equipment, vehicles and leasehold improvements, net	7,662,561
Total Non-current Assets	7,662,561
Total Assets	$ 16,770,665

Liabilities and Net Position

Current Liabilities	
Accounts payable and accrued liabilities	$ 1,193,253
Deferred revenue - member districts	2,007,651
Total Current Liabilities	3,200,904
Total Liabilities	3,200,904
Net Position	
Unrestricted	4,378,081
Restricted - contributions and other	29,119
Restricted - capital reserve fund	1,500,000
Invested in capital assets, net of related debt	7,662,561
Total Net Position	13,569,761
Total Liabilities and Net Position	$ 16,770,665

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

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Valley Collaborative
Statement of Activities
For the year ended June 30, 2017

Functions/ Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:				
Administration	$ 2,025,343	$ -	$ -	$ (2,025,343)
Education	13,883,368	16,581,863	2,223,585	4,922,080
Intergovernmental revenue and expense	3,379,292	-	3,379,292	-
Depreciation and amortization	707,071	-	-	(707,071)
Total Governmental Activities	$ 19,995,074	$ 16,581,863	$ 5,602,877	$ 2,189,666
General Revenue and Other:				
Interest				10,945
Other				7,501
Credits to member districts				(2,000,000)
Gain on disposal of assets				41,232
Total General Revenue and Other				(1,940,322)
Change in Net Position				249,344
Net Position, Beginning of Year				13,320,417
Net Position, End of Year				$ 13,569,761

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

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Valley Collaborative
Balance Sheet
Governmental Funds
June 30, 2017

	General Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 2,795,179	$ 1,500,000	$ 29,119	$ 4,324,298
Accounts receivable, net	2,753,294	-	-	2,753,294
Prepaid expenses and other assets	22,861	-	-	22,861
Cash held for municipalities	2,007,651	-	-	2,007,651
Total Assets	$ 7,578,985	$ 1,500,000	$ 29,119	$ 9,108,104
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 1,193,253	$ -	$ -	$ 1,193,253
Deferred revenue - member districts	2,007,651	-	-	2,007,651
Total Liabilities	3,200,904	-	-	3,200,904
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	1,500,000	29,119	1,529,119
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	4,378,081	-	-	4,378,081
Total Fund Balances	4,378,081	1,500,000	29,119	5,907,200
Total Liabilities and Fund Balances	$ 7,578,985	$ 1,500,000	$ 29,119	$ 9,108,104

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

DRAFT

Valley Collaborative

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2017

Total fund balances, governmental funds	$ 5,907,200
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, net of related debt, used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position	7,662,561
Net position of governmental activities	$ 13,569,761

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

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Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

	General Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Tutition and service revenues	$ 16,581,863	$ -	$ -	$ 16,581,863
Grants and contributions	2,192,274	-	31,311	2,223,585
Intergovernmental revenue	3,379,292	-	-	3,379,292
Interest	10,945	-	-	10,945
Other	7,501	-	-	7,501
Insurance proceeds on disposal of asset	19,861	-	-	19,861
Credits to member districts	(2,000,000)	-	-	(2,000,000)
Total Revenues	20,191,736	-	31,311	20,223,047
Expenditures:				
Administration	2,001,282	-	24,061	2,025,343
Program payroll	10,323,499	-	-	10,323,499
Program fringe benefits and payroll taxes	1,804,279	-	-	1,804,279
Professional and consulting fees	3,325	-	-	3,325
Transportation and travel	137,570	-	-	137,570
Rent	393,945	-	-	393,945
Maintenance	198,142	-	-	198,142
Telephone, communications and utilities	164,033	-	-	164,033
Materials, supplies and equipment	483,827	-	-	483,827
Small business expenses	196,048	-	-	196,048
Field trips	91,692	-	-	91,692
Training programs	44,430	-	-	44,430
Other	41,069	-	-	41,069
Bad debt expense	1,509	-	-	1,509
Intergovernmental expense	3,379,292	-	-	3,379,292
Capital outlay, net of debt incurred	320,237	300,000	-	620,237
Total Expenditures	19,584,179	300,000	24,061	19,908,240
Excess of Revenues over Expenditures	607,557	(300,000)	7,250	314,807
Other Financing Sources:				
Transfer to restricted funds	(500,000)	500,000	-	-
Net Change in Fund Balances	107,557	200,000	7,250	314,807
Fund Balances, Beginning of Year	4,270,524	1,300,000	21,869	5,592,393
Fund Balances, End of Year	$ 4,378,081	$ 1,500,000	$ 29,119	$ 5,907,200

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

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Valley Collaborative

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2017

Net change in fund balances of total governmental funds	$ 314,807

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

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

Capital outlay purchases, net of debt incurred	620,237
Depreciation	(707,071)
Gain on disposal of assets	41,232
Insurance proceeds on disposal of asset	(19,861)
Change in net position of governmental activities	$ 249,344

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

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Valley Collaborative
Statement of Fiduciary Net Position
Retirees' Health Insurance Trust Fund
June 30, 2017

Assets

Assets	
Investments	$ 3,542,216
Total Assets	$ 3,542,216

Net Position

Net Position	
Net position held in trust for retirees' health insurance	$ 3,542,216
Total Net Position	$ 3,542,216

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

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Valley Collaborative
Statement of Changes in Fiduciary Net Position
Retirees' Health Insurance Trust Fund
For the year ended June 30, 2017

Additions:	
Contributions	$ -
Investment gain	307,708
Total Additions	307,708
Change in Net Position	307,708
Net Position – Beginning of Year	3,234,508
Net Position – End of Year	$ 3,542,216

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

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Collaborative

Valley Collaborative (The "Collaborative") is an educational collaborative of the school districts of Billerica, Chelmsford, Dracut, Groton-Dunstable Regional, Nashoba Valley Technical, North Middlesex Regional, Tewksbury, Tyngsborough, and Westford. The Collaborative is a public entity under the jurisdiction of its member school committees, whose appointees comprise its board of directors. The Collaborative provides high quality academic, therapeutic and vocational services to individuals referred by local school districts and social service agencies.

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 in 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.

Government-wide Statements

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

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Collaborative does allocate indirect expenses to functions in the Statement of Activities if there is a reasonable basis for doing so. Depreciation is reported as one amount, in total, on the Statement of Activities, and is not 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, liabilities, 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. The Collaborative may electively add funds, as major funds, which have specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – *continued*

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

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

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

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

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

Fiduciary Funds:
Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position presented in fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (retirees) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Measurement Focus and Basis of Accounting
The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are fiduciary fund financial statements. 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.

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 unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Cash and Cash Equivalents
The Collaborative considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Collaborative maintains its uncollateralized cash balances in two financial institutions, including an insured cash sweep account. The balance in the insured cash sweep account is fully insured by the Federal Deposit Insurance Company (FDIC). All other balances in the two financial institutions are insured by the Federal Deposit Insurance Company up to $250,000. From time to time, the Collaborative maintains bank account balances in excess of the federally insured limits. The Collaborative also maintains cash and cash equivalents at the Massachusetts Municipal Depository Trust which is collateralized by its underlying assets. At June 30, 2017, the Collaborative's uninsured cash balances totaled $4,006,640. The Collaborative monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts.

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – *continued*

Fair Value Measurements and Investments

The Collaborative has contributed $3,150,000 to a public employee retirement trust account with U.S Bank National Association as trustee, on behalf of its retirees' health insurance trust fund. The trustee invests the funds in Vanguard mutual funds. As of June 30, 2017, the balance in these investments consisted of the following:

	Cost	Fair Value	Unrealized Gain
Mutual Funds	$3,150,000	$3,542,216	$392,216

All investments of the Collaborative are measured at fair value, generally based on quoted market prices in accordance with level 1 of the Fair Value Hierarchy established under GASB Statement No. 72, *Fair Value Measurement and Application.*

Net increase in the fair value on investments for the year ended June 30, 2017 was $311,138. There were no realized gains or losses during the year ended June 30, 2017. Investment fees for the year ended June 30, 2017 were $3,430.

The Collaborative manages its investments in accordance with state public finance laws that require that all moneys held in the name of the Collaborative, which are not required to be kept liquid for purposes of distribution, shall be invested in such a manner as to require the payment of interest on the money at the highest possible rate reasonably available, taking account of safety, liquidity and yield. The Collaborative has directed a local investment management service to manage the funds as conservatively as possible. However, the investments are still subject to market risk of loss. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Collaborative will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Collaborative's investments are uninsured, not registered in the name of the Collaborative, and held by the counterparty's trust department or agent but not in the Collaborative's name.

Operating Revenues and Expenses

Operating revenues consist primarily of billings to member municipalities or other cities and towns for providing programs and services. The Collaborative also receives approximately 12% of its revenues under social service contracts issued by agencies of the Commonwealth of Massachusetts, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments. Operating expenses include educational costs, administrative expenses and depreciation on capital assets.

Accounts Receivable

Accounts receivable consist of all revenues earned at year end and not yet collected. Major receivable balances include tuitions and certain related charges. The Collaborative records its bad debts using the allowance method. As of June 30, 2017, there was an allowance for doubtful accounts of $45,000.

Deferred Revenue – Member Districts

"Deferred revenue – member districts" represent member funds held by the Collaborative for use as directed by the individual member municipalities in the Collaborative's various programs and services. The funds are considered deferred revenue as they are to be applied against future Collaborative invoices and are not considered an agency fund of the Collaborative. "Cash held for municipalities" represents amounts to be distributed to the member municipalities. See Note L for more information on funds held on behalf of member municipalities.

Property and Equipment

Property and equipment are capitalized at historical cost. Depreciation is computed on the straight-line method using estimated useful lives of two to five years for websites, computer equipment, furniture, fixtures, vehicles and program equipment and five to ten years for leasehold improvements. The Collaborative has purchased and renovated a building. The building and renovations are depreciated using estimated useful lives of 40 and 20 years, respectively.

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – *continued*

Equity Classifications

Government-wide Statements

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

Invested in capital assets, net of related debt - 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 or resources related to those assets. These assets may be restricted by constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law 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. Fund balances can be classified in the following components:

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

Restricted fund balance – consists of amounts upon which constraints have been placed on their use whether (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – consists of amounts which can only be used for specific purposes pursuant to constraints imposed by the Collaborative's highest level of decision making, the Board of Directors. Any modification or rescission must also be made by a vote of the Board of Directors.

Assigned fund balance – consists of amounts that are constrained by the Collaborative's intent to be used for specific purposes. Intent is expressed by (a) the governing body itself, or (b) a Board of Directors, or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned fund balance – consists of the residual classification for the remaining fund balance. It represents amounts that have not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, and reported revenues and expenses. Actual results could vary from the estimates used.

Subsequent Events

Subsequent events have been evaluated through October 27, 2017, which is the date the financial statements were available to be issued.

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NOTE B – CAPITAL ASSETS

A summary of depreciable capital assets follows:

	Buildings & Improvements	Furniture, Equipment & Software	Vehicles	Total
COST				
Balance, July 1, 2016	$6,636,588	$ 811,173	$1,190,826	$ 8,638,587
Additions	304,737	139,594	175,906	620,237
Disposals	—	(66,140)	(72,849)	(138,989)
	6,941,325	884,627	1,293,883	9,119,835
ACCUMULATED DEPRECIATION				
Balance, July 1, 2016	(681,435)	(340,760)	(565,868)	(1,588,063)
Additions	(290,924)	(167,676)	(248,471)	(707,071)
Disposals	—	64,993	95,367	160,360
	(972,359)	(443,443)	(718,972)	(2,134,774)
Net, June 30, 2017	$5,968,966	$ 441,184	$ 574,911	$ 6,985,061

Land in the amount of $677,500 is not being depreciated. In fiscal 2017, the Collaborative paid $304,737 for building improvements, $175,906 for vehicles, and $139,594 for office furniture and equipment. In fiscal 2017, the Collaborative disposed of vehicles and software. The gain on disposal of these assets was not allocated to governmental activities. It appears unallocated on the Statement of Activities. Depreciation expense of $707,071 was not allocated to governmental functions. It appears unallocated on the Statement of Activities.

NOTE C –LEASE OBLIGATIONS

The Collaborative leases various classroom and office spaces and office equipment under operating leases that expire at various times through June 2022. Classroom and office lease expense was $413,281 and equipment lease expense was $36,467 for the year ended June 30, 2017.

The future minimum lease obligations under these lease agreements are as follows:

2018	$ 421,143
2019	422,809
2020	170,073
2021	136,044
2022	140,146
	$1,290,215

NOTE D – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2017:

Tuition and services to districts	$2,385,950
State contracts	412,344
	2,798,294
Allowance for doubtful accounts	(45,000)
	$2,753,294

The Collaborative has established an allowance for doubtful accounts in the amount of $45,000. The allowance is based on specific identification of probable losses and an estimate of additional losses based on historical experience. Account balances are charged off against the allowance when it is probable the receivable will not be recovered. For the year ended June 30, 2017, bad debt expense in the amount of $1,510 was recorded for uncollectible accounts.

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NOTE E – MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREE SYSTEMS

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

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

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

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

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

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

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

NOTE E – MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREE SYSTEMS – *continued*

Contributions:

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

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

Educational collaboratives contribute amounts equal to the normal cost of employees' benefits participating in MSERS at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 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. During fiscal year 2017, the Collaborative's contributions on behalf of employees totaled $259,571.

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

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

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

The nonemployer contributing entities' share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2016 and was $10,530,873 and $18,790,793 under MSERS and MTRS, respectively. In fiscal 2017, the Collaborative recognized revenue and related expense of $1,462,508 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2017, the Collaborative recognized revenue and related expense of $1,916,784 (under GASB Statement No. 68), for its portion of the collective pension expense under MTRS. These amounts are recorded as Intergovernmental revenue and expense in the financial statements.

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NOTE F – COMPENSATED ABSENCES

The Collaborative allows eligible employees to carryover unused vacation time up to 10 days per year and to accrue a maximum of 20 days total. At the end of the fiscal year, any unused vacation time in excess of the above amounts is forfeited. The Collaborative's vacation accrual for the year ended June 30, 2017 was $69,508.

NOTE G – RISK MANAGEMENT

The Collaborative is exposed to various risks of loss relating to torts, theft or damage of, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The Collaborative has obtained a variety of commercial liability insurance policies that pass the risk of loss listed above to independent third parties. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Collaborative. Settled claims have not exceeded the insurance coverage in any of the past three fiscal years.

The Collaborative offers eligible participants access to various health and life insurance. Payment, in the form of premiums, is generally made monthly. The payments are funded in part from the Collaborative and payroll withholdings from active employee participants or direct payments from certain other eligible participants. In general, the Collaborative pays 80% of the cost of health insurance and 100% of the cost of life insurance for those participants that qualify.

NOTE H – COMMITMENTS AND CONTINGENCIES

The Collaborative participates in state and federal contracts, which are governed by various rules and regulations of the agencies. Costs charged to the respective programs are subject to audit and adjustment by agencies; therefore, to the extent that the Collaborative has not complied with the rules and regulations governing the refunds of any money received may be required and the collectability of any related receivable at June 30, 2017 may be impaired. In the opinion of the Collaborative, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective contracts; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

During the fiscal year 2015, the Collaborative's board members voted to enter into a line of credit agreement with a local bank. The maximum borrowing limit under the agreement is $1,500,000 and interest is charged at a fluctuating rate equal to the bank's base rate. As of June 30, 2017, the balance of the line of credit was $0.

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN

At the board meeting on June 18, 2015, the Collaborative's board members implemented a postemployment health care plan and voted to create a trust fund for related retiree health benefits to take effect July 1, 2015. The trust fund is held for the benefit of a third party (retiree health insurance participants) and cannot be used to address activities or obligations of the Collaborative, therefore these funds are not incorporated into the government-wide financial statements. The trust is irrevocable and is exempt from federal and state income taxes under Internal Revenue Code Section 115. The sole purpose of the trust is to provide funds to pay postemployment benefits to qualified retirees.

As a result of establishing the trust, the Collaborative's board members voted to transfer $3,150,000 to fund the trust.

Annual OPEB Cost and Net OPEB Obligation

The Collaborative's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The Collaborative has engaged an actuary to calculate the ARC and related information. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty (30) years.

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NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN – *continued*

The following table shows the components of the Collaborative's annual OPEB costs for the fiscal year, the amount deemed to have been actually contributed to the plan, the percentage of annual OPEB cost contributed to the plan and changes in the Collaborative's net OPEB obligation to the plan as of the last actuarial valuation date, January 1, 2016:

Annual OPEB Cost and Net OPEB Obligation

Discount rate	8.0%
Actuarial valuation date	January 1, 2016
Actuarial value of assets	$1,715,790
Actuarial accrued liability	
Active participants	$3,060,309
Retired participants	93,773
Total AAL	$3,154,082
Unfunded actuarial liability	$1,438,292
Funded ratio	54.4%
Annual covered payroll	9,686,160
UAL as percental of covered payroll	14.8%
Normal cost the fiscal year end 2017	$ 654,333
Amortization of UAL for fiscal year 2017	$ 106,713
Interest to middle of fiscal year	$ 0
Annual required contribution for fiscal year 2017	$ 761,046
Expected benefit payments 2017	30,526

Funded Status and Funding Progress

As of January 1, 2016, the most recent valuation date, the actual accrued liability for benefits was $3,154,082, and the actuarial value of plan assets was $1,715,790, resulting in an unfunded actuarial liability of $1,438,292. The schedule of Annual OPEB Cost and Net OPEB Obligation has not been adjusted to reflect the contribution to the OPEB trust during the year ended June 30, 2016 as those amounts were not factored into the actuarial calculation.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The Collaborative's annual net OPEB obligations for fiscal year 2016 and thereafter are as follows:

Year Ending June 30	Annual Required Contribution	Interest on NOO	Amortization of NOO	Annual OPEB Cost	Contribution	Change in NOO	NOO Balance
2015	0	0	0	0	1,750,000	(1,750,000)	(1,750,000)
2016	713,912	0	0	713,912	1,400,000	(686,088)	(2,436,088)
2017	728,845	0	0	728,845	0	728,845	(1,707,243)
2018	764,401	0	0	764,401	0	764,401	(942,842)

The schedule above has not been actuarially adjusted for the Collaborative's actual contribution made in fiscal year 2016.

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NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

Actuarial Methods and Assumptions

Interest:	Full prefunding: 8.0% per year, net of investment expenses
Actuarial cost method:	Projected unit credit. Benefits are attributed ratably to service from date of hire until full eligibility date. Full eligibility date is assumed to be the first eligibility for retiree medical benefits.
Healthcare cost trend rate:	Year / Inflation Rate 2016 6.0% 2017 5.5% 2018 5.0% 2019 & after 4.5%
Amortization period:	30-year level percent of assuming 3.0% aggregate annual payroll growth, open basis for Pay-as-You-Go. The amortization period is 30 years for all future valuations. Under full prefunding, a 30-year closed basis was used for the amortization. The amortization period is a specific number of years that is counted from one date, declining to zero with the passage of time.
Participation:	95% of future retiree teachers and are assumed to participate in the retiree medical plan, 95% of future non-teacher retirees are expected to participate in the retiree medical plan and 100% of future retirees are expected to elect life insurance.
Marital status:	80% of male employees and 60% of female employees are assumed to have a covered spouse at retirement. Wives are assumed to be three years younger than their husbands.
Pre-age 65 retirees:	Current retirees who are under age 65 are assumed to remain in their current medical plan until age 65. Current active employees who are assumed to retire prior to age 65 are valued with a weighted-average premium. This weighted-average premium is based on the medical plan coverage of current retirees under age 65.
Post-age 65 retirees:	Current retirees over age 65 remain in their current medical plan until death for purposes of measuring their contributions. It is assumed that future retirees are Medicare eligible. It is furthermore assumed that all current retirees under 65 will participate in the Medex plan in the same proportion as current retirees over 65. Per capita costs were developed from the Collaborative developed monthly costs. Amounts to be received in the future for the Medicare Part D Retiree Drug Subsidy are not reflected in the valuation.
Termination benefit:	95% of current active teachers and 95% of current active non-teachers over age 50 with at least 10 years of service are expected to elect medical coverage starting at age 65.
Medical plan costs:	The estimated gross per capita incurred claim costs for all retirees and beneficiaries for 2016 at ages prior to 65 and after 65 are $10,131 and $4,904, respectively. Medicare eligible retirees' per capita claims costs at age 65 is $4,867. It is assumed that future retirees participate in the same manner as current retirees. Employee cost sharing is based on current rates. Future cost sharing is based on the weighted average of the current cost sharing of retirees and beneficiaries.
Retirement medical Insurance:	Retirees contribute towards their coverage in the amount of 20% of stated premiums.
Spousal coverage:	Current and future retirees may elect to include their spouses as part of their post-retirement benefits. There is lifetime spousal coverage for medical insurance.

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NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

Administrative costs:	The Collaborative pays administrative costs for each member of the plan as part of the monthly premium.
Section 18 coverage:	The Collaborative has elected to adopt Section 18 under Chapter 32B of the General Laws of Massachusetts, which requires that an employee or retiree must participate in the Medicare program as the primary payer once one reach age 65 and is Medicare eligible.
Retirement Eligibility:	Age 55 with 10 years of service, or 20 years of service.
Ordinary disability eligibility:	10 years of service and under age 55.
Termination eligibility:	10 years of service.

NOTE J – TAX POSITION

The primary tax positions made by the Collaborative are the existence of Unrelated Business Income Tax and the Collaborative's status as an exempt organization under the Internal Revenue Code. The Collaborative currently evaluates all tax positions, and makes determinations regarding the likelihood of those positions being upheld under review. For the years presented, and as a result of adoption, the Collaborative has not recognized any tax benefits or loss contingencies for uncertain tax positions based on its evaluations. The Collaborative is not currently under examination by any taxing jurisdiction. As a Chapter 40 governmental entity, the Collaborative is exempt from filing certain non-profit filings and, accordingly, there are no returns currently open for examination.

NOTE K – COMMONWEALTH OF MASSACHUSETTS SURPLUS REVENUE RETENTION (OSD)

The excess (deficiency) of revenue received from departments of the Commonwealth of Massachusetts is the amount in accordance with the Commonwealth of Massachusetts Not-For-Profit Provider Surplus Revenue Retention Policy, pursuant to 808CMR 1.19(3) of the Pricing, Reporting, and Auditing for Social Programs, which allows a provider to retain, for future use, a portion of annual net surplus. Net surplus from the revenues and expenses with services provided to purchasing agencies, which are subject to 808CMR 1.00, may not exceed 20% of the provider's revenues derived from contracts with state departments annually. For fiscal 2016 and beyond, there is no limit on the cumulative amount of the provider's net surplus. For the year ended June 30, 2017, the Collaborative had no surplus revenue from contracts with state departments.

NOTE L – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW C.40 § 4E

Names, duties and total compensation of the five most highly compensated employees
The five highest compensated employees of the Collaborative during fiscal year 2016 were as follows:

Name	Title	Total Compensation
Chris A. Scott, PhD	Executive Director	$187,549
Sean Glavin	Director of Facilities and Operations/Director of Finance and Operations	$103,187
Curt Malonson	Assistant Director of Finance	$100,013
Chris Cowan	Principal	$96,658
Nicole Noska	Principal	$88,267
Antoinette Willis	Principal	$88,267

Executive Director:
Responsible for the proper fiscal management of Collaborative Programs. Administer and coordinate all programs and services offered by the Collaborative. Develop and propose an annual budget to the Board of Directors. Ensure Collaborative is operating within and in compliance with federal and state laws.

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NOTE L – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW C.40 § 4E - *continued*

Director of Finance and Operations:
Responsible for managing Payroll, Human Resources, Accounts Payable and Accounts Recievable departments on a daily basis. Responsibilities include financial reporting, preparing annual financial audit, and cash management. Other responsibilities include supervising Operations Department; maintenance, custodial, safety, and Capital Projects.

Assistant Director of Finance:
Responsible for analyzing financial data. Analysis supports all state mandated reporting requirements, payroll process, budget development and Human Resources.

Principal:
Responsible to ensure program curriculum is aligned with Massachusetts Curriculum Frameworks. Other responsibilities include, ensure safety and structure of program, coordination and review all IEPs, schedule and participate in IEP meetings, communicate with parents, LEAs and outside agencies, and interview student referrals.

Director of Facilities and Operations:
Organizes, administers, and leads the daily operations and routine of the Operations and Facilities department so that all students, staff, and the community are assured of clean, safe, attractive, and healthy places in which to learn and work. Lead the daily maintenance of Valley Collaborative Safety Initiatives and Fleet.

Amounts expended on services for individuals aged 22 years and older
Total direct costs incurred by the Collaborative in its over 21 programs, funded in part by contracts with agencies of the Commonwealth of Massachusetts, totaled $2,159,271 for the year ended June 30, 2017, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments.

Amounts expended on administration and overhead
Administrative expenses of $2,025,343 for the year ended June 30, 2017, include all costs that cannot be directly or reasonably applied to a program of the Collaborative. Administrative expenses include salaries, related benefits and payroll taxes, associated with the Collaborative's administrative office (i.e., Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (i.e. occupancy, supplies, etc.). The Collaborative directly applies salaries, where appropriate, to its programs and allocates related employee benefits and taxes to those programs. Occupancy, supplies, maintenance and any other cost that can be directly applied, or reasonably allocated, are reported under program expense.

Accounts held by the Collaborative that may be spent at the discretion of another person or entity
As disclosed in Note A to the financial statements, the Collaborative holds funds on behalf of certain member districts, for use in Collaborative program activities or services as directed by the member district. During fiscal year 2017, the Collaborative approved distribution of surplus funds in the amount of $2,000,000 back to the members. As of June 30, 2017, $2,007,651 remains to be credited to member invoices. Since the amounts held are to be applied against future Collaborative invoices, the funds held are considered deferred revenue.

Transactions between the Collaborative and any related for-profit or non-profit organization
Cash held for municipalities (member districts) is disclosed above. The Collaborative leases classroom and other program space within Tyngsborough, a member district. For the year ended June 30, 2017, rent expense under this lease was $255,950.

Transactions or contracts related to purchase, sale, rental or lease of real property
Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Notes B and C to the financial statements.

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Valley Collaborative
Notes to Financial Statements
June 30, 2017

NOTE L – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW C.40 § 4E - *continued*

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation - FY17							Page(s) in financial statements
(A)		Voted Cumulative Surplus as of 6/30/16			$ 4,270,524	(A)	p. 11
(B)	1	Amount of (A) used to support the FY17 Budget	(B)1	$ -			
	2	Amount of (A) returned to member districts	(B)2	$ 2,000,000			
		(B)1 + (B)2 = (B)			$ 2,000,000	(B)	p. 8
(C)		Unexpended FY17 General Funds			$ 2,107,557	(C)	p. 11
(D)		Cumulative Surplus as of 6/30/17 (A) - (B) + (C) = (D)			$ 4,378,081	(D)	
(E)		FY17 Total General Fund Expenditures*			$ 16,704,887	(E)	p. 11
(F)		Cumulative Surplus Percentage		(D) ÷ (E)	26%	(F)	
		Estimated Amount of Excess Cumulative Surplus as of 6/30/17			$ 201,859**		

*Excludes intergovernmental expense, includes transfers to postemployment benefits trust and Capital Reserve Fund.

**Subsequent to June 30, 2017, the Collaborative's Board of Directors voted to return an additional $150,000 of surplus funds to member districts. Therefore, the Board of Directors is only required to vote on an additional return of $51,859 to member districts for the fiscal year ended June 30, 2017.

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Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balance
of the General Fund - Budget to Actual
For the year ended June 30, 2017

	Original and Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues:			
Services	$ 14,520,880	$ 16,375,969	$ 1,855,089
State contracts	1,935,000	2,192,274	257,274
Other	432,000	213,395	(218,605)
Interest	4,500	10,945	6,445
Insurance proceeds on disposal of asset	-	19,861	19,861
Intergovernmental revenue	-	3,379,292	3,379,292
Total revenue and other support	16,892,380	22,191,736	5,299,356
Expenses:			
Salaries	10,774,247	11,365,516	(591,269)
Employee benefits	2,314,855	2,031,380	283,475
Operating expenses	1,977,725	2,074,473	(96,748)
Leases and rentals	421,802	413,281	8,521
On-behalf retirement payment expense	-	3,379,292	(3,379,292)
Total expenses	15,488,629	19,263,942	(3,775,313)
Excess of revenues over expenses	$ 1,403,751	$ 2,927,794	$ 1,524,043
Other Budget Items:			
Credits to member districts	$ -	$ 2,000,000	$ (2,000,000)
OPEB obligation funding	-	-	-
Capital Budget Items	600,000	820,237	(220,237)
	$ 600,000	$ 2,820,237	$ (2,220,237)

Note: The schedule above is presented on the same basis used by the Collaborative to present its internal budget to actual comparison and account groupings are not necessarily consistent with the Statement of Revenue, Expenditures and Changes in Fund Balances presented on page 11. Also, capital budget items presented above include actual capital outlays and transfers made to the Capital Reserve Fund.

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Valley Collaborative

Schedule of Funding Progress of Other Postemployment Healthcare Benefits

June 30, 2017

Actual Valuation Date	Value of Assets (a)		Accrued Liability (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll	UAAL as Percentage of Covered Payroll
1/1/2016	$ 1,715,790	*	$ 3,154,082	$ 1,438,292	54.40%	$ 9,686,160	14.85%

* Does not include a transfers made by the Collaborative to the OPEB Trust Fund during the year ended June 30, 2017 or investment gains/(losses) on those funds. As of June 30, 2017, the total amount of funding in the trust was $3,542,216.

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Valley Collaborative

Schedule of the Collaborative's Proportionate Share of Net Pension Liability

For the Year Ended June 30, 2017

		MTRS	MSERS
Collaborative's proportion of net pension liability	FY2015	0.07985%	0.07831%
	FY2016	0.08405%	0.07637%
Collaborative's proportionate share of net pension liability	FY2015	$ 16,360,313	$ 8,913,953
	FY2016	$ 18,790,793	$ 10,530,873
Collaborative's covered-employee payroll	FY2015	$ 5,347,143	$ 4,285,929
	FY2016	$ 5,527,894	$ 4,254,268
Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll	FY2015	305.96%	207.98%
	FY2016	339.93%	247.54%
Plan fiduciary net position as a percentage of total pension liability	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System

MSERS is the Massachusetts State Employees' Retirement System

Also, see Note E to financial statements

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2016.

Schedule Presentation

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

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Valley Collaborative
Schedule of Pension Contributions
For the Year Ended June 30, 2017

	MTRS	MSERS
Fiscal 2015		
Contractually required contribution	$ -	$ 240,012
Contributions in relation to the contractually required contribution	$ -	$ 240,012
Contribution deficiency (excess)	$ -	$ -
Collaborative's covered-employee payroll	$ 5,347,143	$ 4,285,929
Contributions as a percentage of covered-employee payroll	0.00%	5.60%
Fiscal 2016		
Contractually required contribution	$ -	$ 238,217
Contributions in relation to the contractually required contribution	$ -	$ 238,217
Contribution deficiency (excess)	$ -	$ -
Collaborative's covered-employee payroll	$ 5,527,894	$ 4,254,279
Contributions as a percentage of covered-employee payroll	0.00%	5.60%

Notes to Required Supplementary Information
MTRS is the Massachusetts Teachers' Retirement System
MSERS is the Massachusetts State Employees' Retirement System
Also, see Note E to financial statements

Measurement Date
The amounts presented in this schedule were determined as of June 30, 2016.

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

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

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FRITZ DEGUGLIELMO LLC

CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

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

To the Board of Directors of
Valley Collaborative
Billerica, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon dated Ocotber 27, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

8 Essex Street • Newburyport, Massachusetts 01950 • Tel: (978) 462-2161 • Fax: (978) 462-8005
www.fd-cpa.com

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Purpose of this Report

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

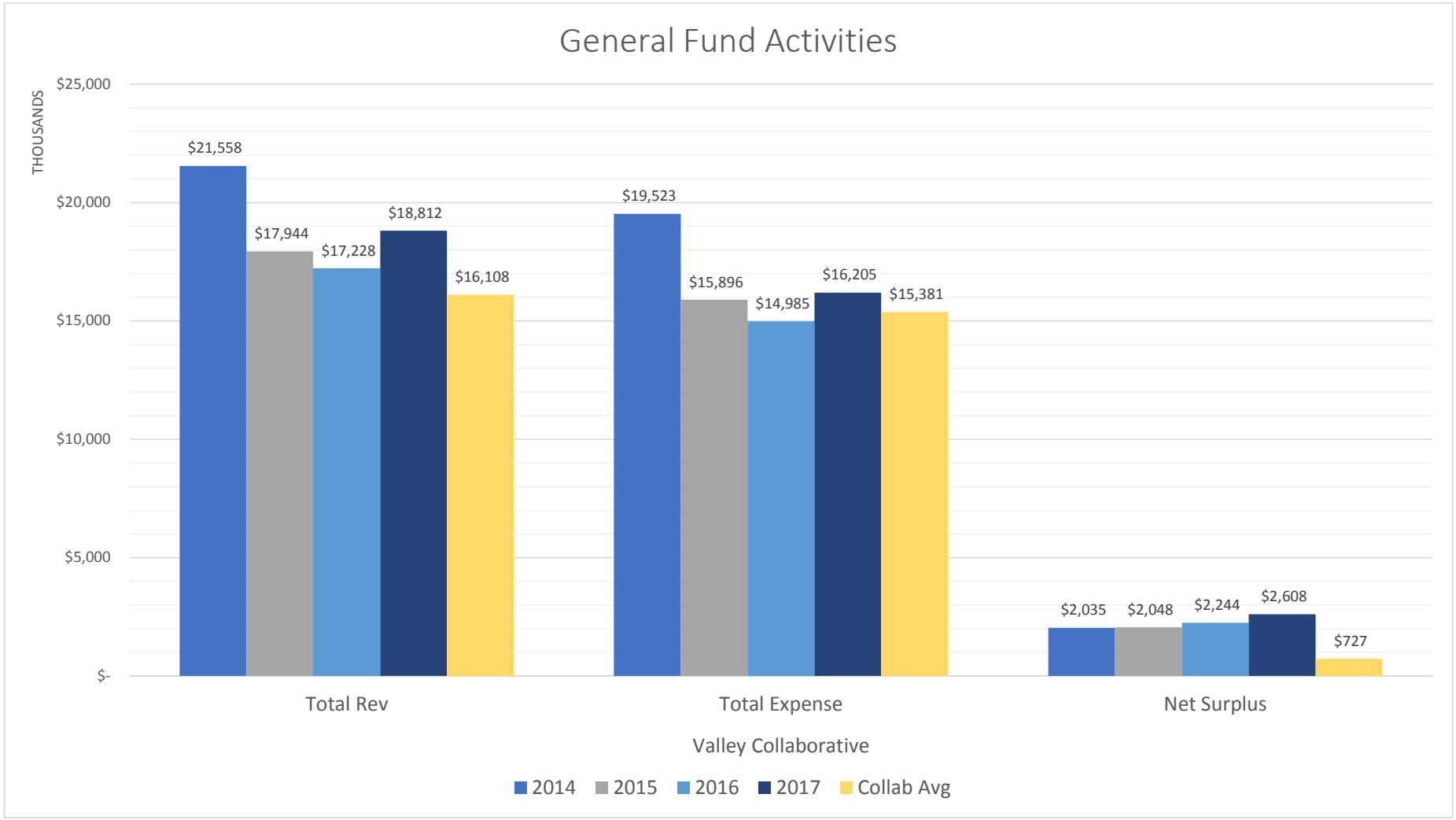
Certified Public Accountants

Newburyport, Massachusetts
October 27, 2017

Valley Collaborative

Summary of Financial Activity

For the year ended June 30, 2017


General Fund Activities
THOUSANDS
$25,000
$20,000
$15,000
$10,000
$5,000
$-
$21,558
$17,944
$17,228
$18,812
$16,108
$19,523
$15,896
$14,985
$16,205
$15,381
$2,035
$2,048
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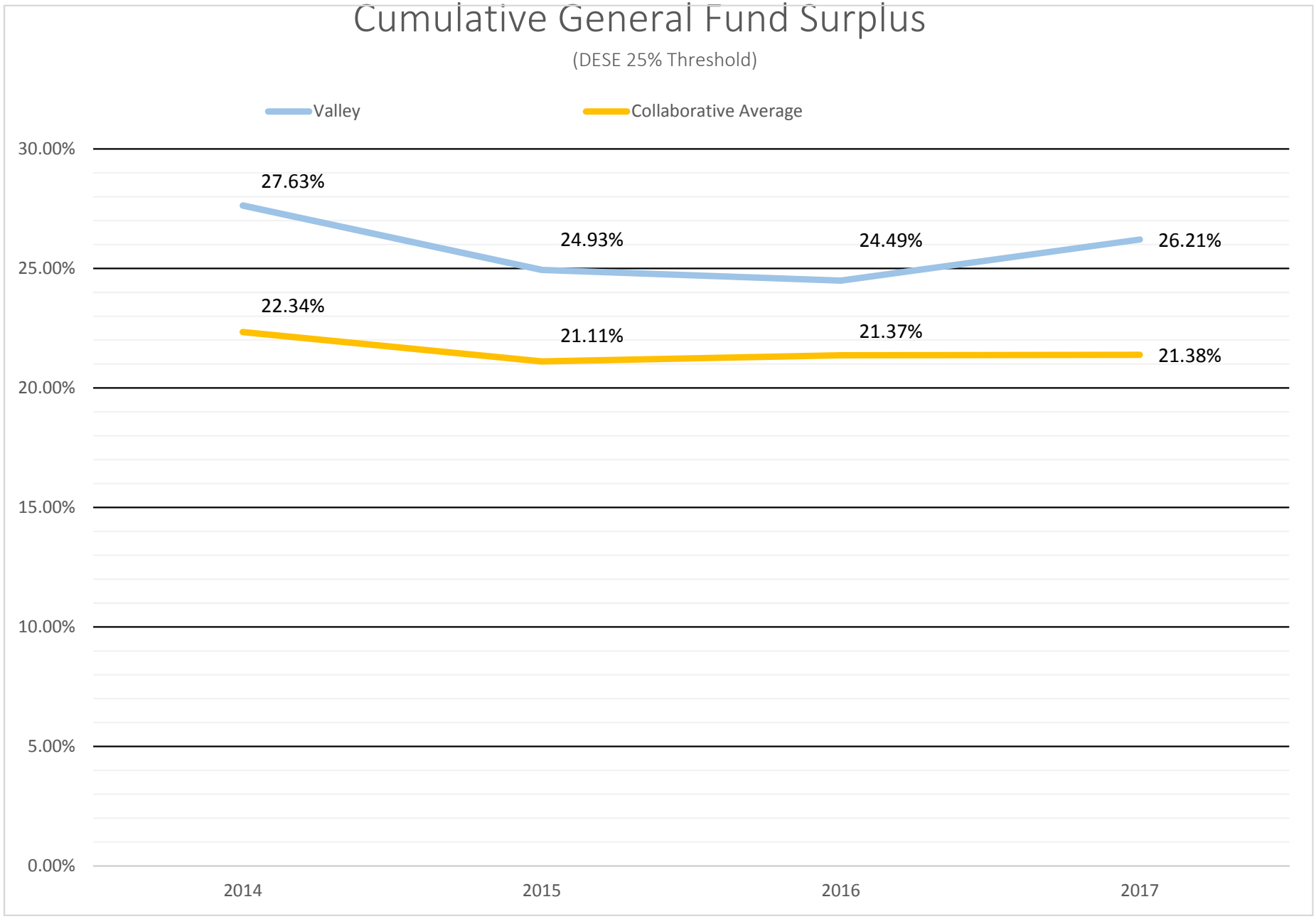
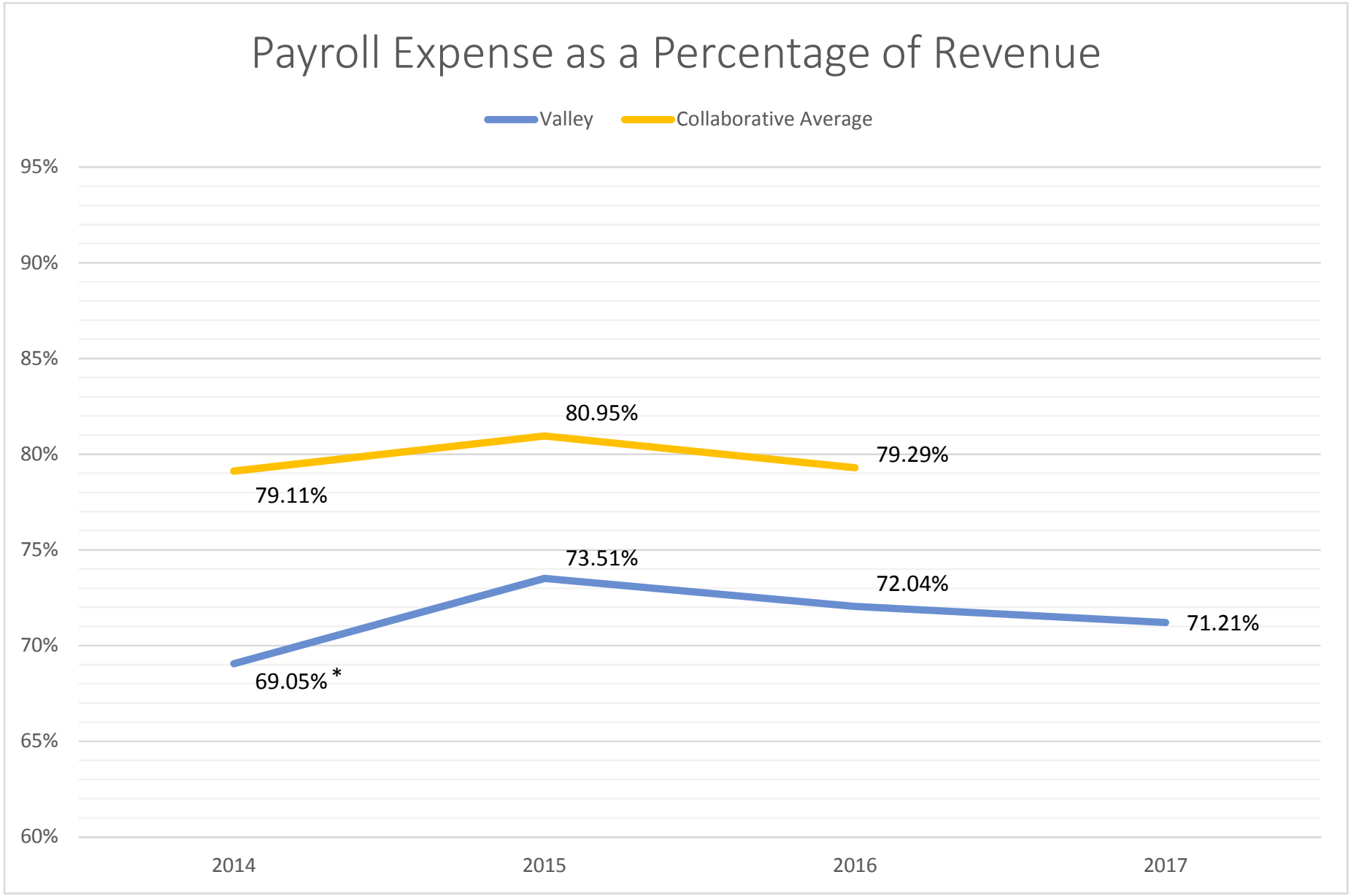
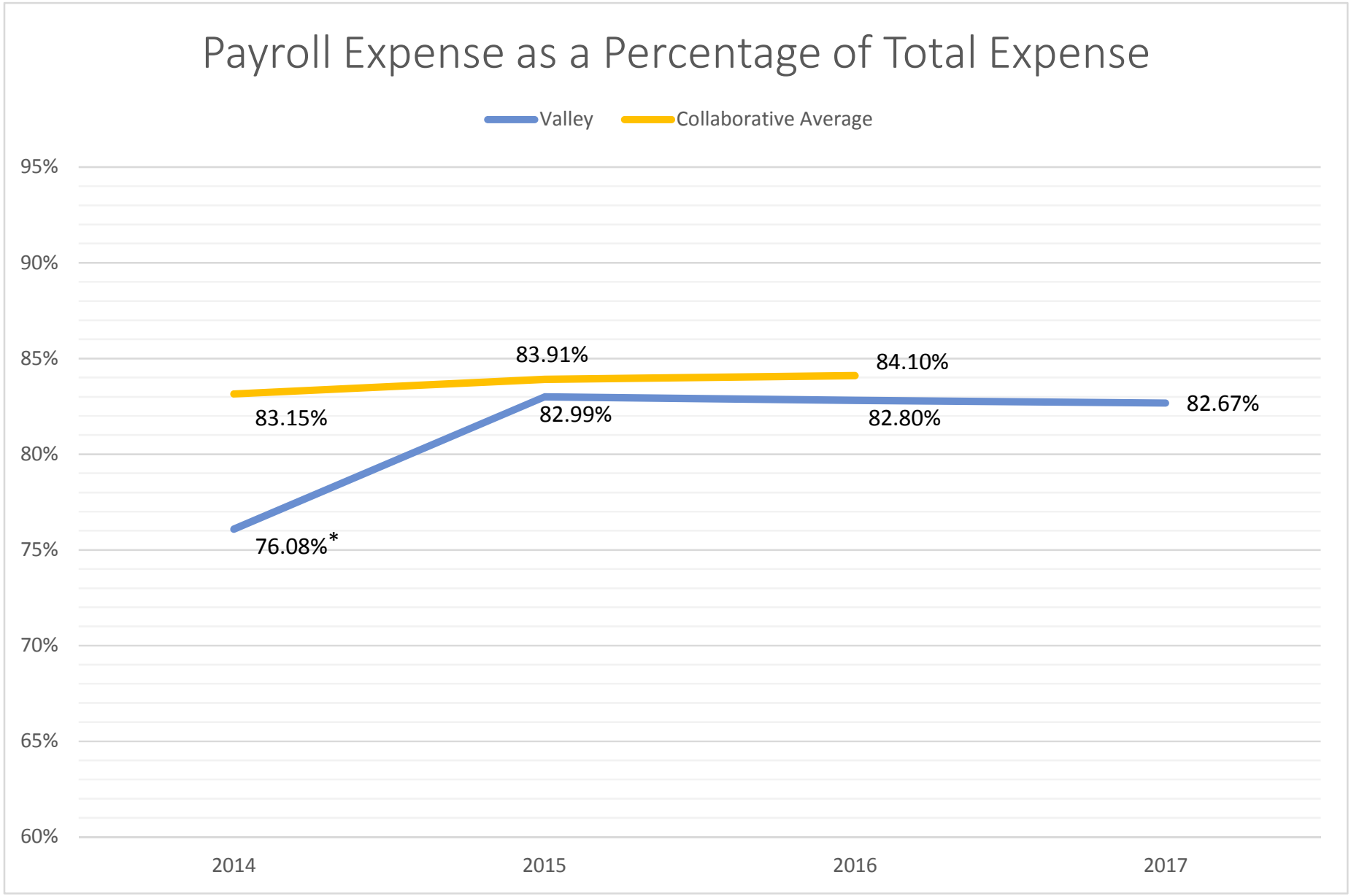
$727
Total Rev
Total Expense
Net Surplus
Valley Collaborative
2014
2015
2016
2017
Collab Avg

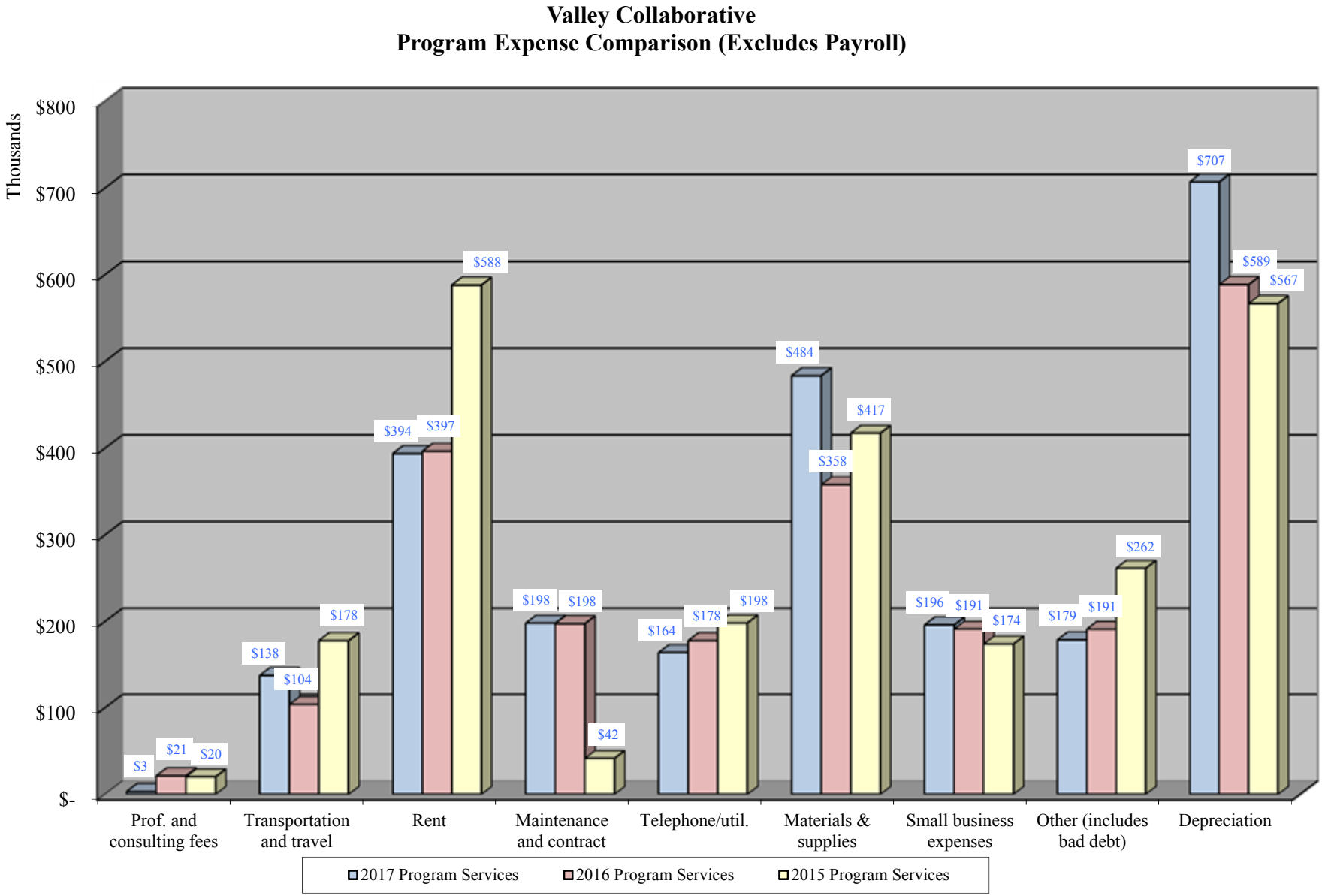

Cumulative General Fund Surplus
(DESE 25% Threshold)
Valley
Collaborative Average
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
27.63%
24.93%
24.49%
26.21%
22.34%
21.11%
21.37%
21.38%
2014
2015
2016
2017



*Prior to purchase of 40 Linnell Circle, rent and maintenance costs represented approximately 8% of total revenues. Rent and maintenance costs in FY17 represented approximately 3.5% of total revenues.



*Prior to purchase of 40 Linnell Circle, rent and maintenance costs represented approximately 9% of total expenses. Rent and maintenance costs in FY17 represented approximately 3.6% of total expenses.



Derived from audited financial statements for discussion purposes only.

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Valley Collaborative

Uniform Financial Report

June 30, 2017

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT — **COVER PAGE** - Page 1 of 1

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043121303

Other corporate names & FEINs if applicable: (Use for consolidated financial statements.)

For the Year Ended : 6/30/2017 (M/D/YYYY) — Filed Electronically? (Y/N): Y

Filing Organization: VALLEY COLLABORATIVE (legal name) — (Doing Business As name, if applicable)

Massachusetts Vendor Code Number

A.G. Public Charities Acct.# — Business Address: 40 LINNELL CIRCLE (Street) BILLERICA (City) MA (State) 01821 (Zip)

CEO or CFO : CHRIS (First Name) SCOTT (Last Name) — EXECUTIVE DIRECTOR (Title) — (978) 528-7800 (Phone : Area Code / Number) — E-mail address: CSCOTT@VALLEYCOLLABORATIVE.ORG

CPA : FRITZ DEGUGLIELMO LLC — CPA Firm's Current Mass. License #: 3 — CPA's E-mail Address: STEPHEND@FD-CPA.COM

CPA Firm's Federal Employer Id. (FEIN) #: 043447507

A-133 Audit Submitted? (Y/N): N

Management Company Name: — Have basic F/S been audited? (Y/N): Y

UFR Exemption/Exception Code#: 4

Organization Type Code : EC — For-Profit Organization : NO — Date of Org./Incorp.: 7/1/1976 (M/D/YYYY) — Special Education (SPED) Contractor (Y/N): Y

Principal Purch. Agency: DMR

501(c)(3) Federal Tax Exempt (Y/N): N — If Yes, Date of Exemption: (M/D/YYYY) — Cost Allocation Method Code : MD — Program Performance Report (Internet system) is **not** required:

Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Program Address Street	City	State	Zip Code	Program Description	MMARS Prog.Code
05-101	MRC EVALUATION & TRAINING		25 LINNELL CIRCLE	BILLERICA	MA	01821	MRC EVALUATION & TRAINING	5100
04-102	MRC SUPPORTED WORK		25 LINNELL CIRCLE	BILLERICA	MA	01821	MRC SUPPORTED WORK	5200
NPOS-200	SCHOOL & VOCATIONAL TRAINING		40 LINNELL CIRCLE	BILLERICA	MA	01821	SCHOOL & VOCATIONAL TRAINING	
NPOS-400	HIGH SCHOOL - ALTERNATIVE PROGRAM		40 LINNELL CIRCLE	BILLERICA	MA	01821	ALTERNATIVE HIGH SCHOOL	
NPOS-410	HIGH SCHOOL-ALTERNATIVE VOCATIONAL PROGRAM		40 LINNELL CIRCLE	BILLERICA	MA	01821	ALTERNATIVE VOCATIONAL HIGH SCHOOL	
NPOS-450	MIDDLE SCHOOL-ALTERNATIVE PROGRAM		40 LINNELL CIRCLE	BILLERICA	MA	01821	ALTERNATIVE MIDDLE SCHOOL	
01-500	OVER 22 PROGRAM		25 LINNELL CIRCLE	BILLERICA	MA	01821	YOUNG ADULT WORKPLACE TRAININT	3181
NPOS-660	ELEMENTARY SCHOOL-ELEMENTARY BEHAVIORAL PROGRAM		135 COBURN ROAD	TYNGSBOROUGH	MA	01879	ELEMENTARY BEHAVIORAL PROGRAM	
NPOS-665	TRANSITION PATHWAYS		40 LINNELL CIRCLE	BILLERICA	MA	01821	TRANSITIONAL SERVICES	
NPOS-712	MIDDLE SCHOOL-EMOTIONAL BEHAVIORAL PROGRAM		40 LINNELL CIRCLE	BILLERICA	MA	01821	EMOTIONAL BEHAVIORAL PROGRAM	

Note: If your agency is exempt from filing this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

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ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2017 **WITH COMPARATIVE TOTALS AS OF** 6/30/2016
(BALANCE SHEET)

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	2,824,298	1,500,000			4,324,298	3,298,118
2	Accounts Receivable, Program Services	2,753,294				2,753,294	3,309,875
3	Allowance for Doubtful Accounts						
4	Net Accounts Receivable, Program Services	2,753,294				2,753,294	3,309,875
5	Contributions Receivable						
6	Notes Receivable						
7	Prepaid Expenses	22,861				22,861	21,366
8	Other Accounts Receivable						
9	Other Current Assets	2,007,651				2,007,651	220,483
10	Short-Term Investments						
11	**TOTAL CURRENT ASSETS**	7,608,104	1,500,000			9,108,104	6,849,842
12	Land, Buildings, and Equipment		9,797,335			9,797,335	9,316,087
13	Accumulated Depreciation		(2,134,774)			(2,134,774)	(1,588,063)
14	Net Land, Buildings and Equipment		7,662,561			7,662,561	7,728,024
15	Long-Term Investments						
16	Other Assets						
17	Due From Other Funds						
18	**TOTAL ASSETS**	7,608,104	9,162,561			16,770,665	14,577,866
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	67,610				67,610	103,681
20	Subcontract Payable						
21	Accrued Expenses	1,125,643				1,125,643	933,285
22	Current Notes Payable						
23	Current Portion Long-Term Debt						
24	Deferred Revenue						
25	Other Current Liabilities	2,007,651				2,007,651	220,483
26	**TOTAL CURRENT LIABILITIES**	3,200,904				3,200,904	1,257,449
27	Long-Term Notes & Mortgage Payable						
28	Other Liabilities						
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	3,200,904				3,200,904	1,257,449
	NET ASSETS						
31	Unrestricted	4,378,081	7,662,561			12,040,642	11,998,548
32	Temporarily Restricted	29,119	1,500,000			1,529,119	1,321,868
33	Permanently Restricted						
34	**TOTAL NET ASSETS**	4,407,200	9,162,561			13,569,761	13,320,417
35	**TOTAL LIABILITIES AND NET ASSETS**	7,608,104	9,162,561			16,770,665	14,577,866

See Accompanying Notes to the Financial Statements

DRAFT

ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2017 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2016

	REVENUES, GAINS, AND OTHER SUPPORT	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
1	Contributions, Gifts, Legacies, Bequests & Special Events		31,311		31,311	23,669
2	In-Kind Contributions					
3	Grants					
4	Program Service Fees	18,357,574			18,357,574	16,744,064
5	Federated Fundraising Organization Allocation					
6	Investment Revenue	10,945			10,945	3,636
7	Revenue from Commercial Products & Services	416,565			416,565	378,931
8	Other	3,428,024			3,428,024	2,371,218
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	24,061	(24,061)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions					
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	22,237,169	7,250		22,244,419	19,521,518
	EXPENSES AND LOSSES					
14	Administration (Management & General)	2,257,954			2,257,954	2,142,866
15	Fundraising					
16	Total Program Services	17,735,611			17,735,611	15,634,374
17	**TOTAL EXPENSES**	19,993,565			19,993,565	17,777,240
18	Losses	2,001,510			2001510	267,798
19	**TOTAL EXPENSES AND LOSSES**	21,995,075			21,995,075	18,045,038
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)	(200,000)	200,000			(3,150,000)
24	**TOTAL CHANGES IN NET ASSETS**	42,094	207,250		249,344	(1,673,520)
25	**NET ASSETS AT BEGINNING OF YEAR**	11,998,548	1,321,869		13,320,417	14,993,937
26	**NET ASSETS AT END OF YEAR**	12,040,642	1,529,119		13,569,761	13,320,417

See Accompanying Notes to Financial Statements

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ORGANIZATION : VALLEY COLLABORATIVE FEIN: 043121303

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2017

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	249,344
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	707,071
3	Losses	1,510
4	Increase/Decrease in Net Accounts Receivable	555,071
5	Increase/Decrease in Prepaid Expenses	(1,495)
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	(36,071)
8	Increase/Decrease in Accrued Expenses	192,358
9	Increase/Decrease in Deferred Revenue	
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	(41,232)
14	Net Cash Provided by/(used in) Operating Activities	1,626,556
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	19,861
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(620,237)
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	(600,376)
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	
29	Other Finance Payments/Reciepts	
30	Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

DRAFT

ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2017

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**	1,026,180
32	**Cash and Cash Equivalents at Beginning of Year**	3,298,118
33	**Cash and Cash Equivalents at End of Year**	4,324,298

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38	Vehicle trade-in allowance	90,800
39		
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

Statement of Functional Expenses for the Year Ended: 06/30/2017

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	16,216,856	1,410,300		14,806,556
2. Occupancy	714,519	35,394		679,125
3. Other Program / Operating Expense	1,372,424	76,499		1,295,925
4. Subcontract Expense				
5. Direct Administrative Expense	871,669	644,334		227,335
6. Other Expenses	111,026			111,026
7. Depreciation of Buildings and Equipment	707,071	91,427		615,644
8. TOTAL EXPENSES	19,993,565	2,257,954		17,735,611

See Accompanying Notes to Financial Statements

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ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

Statement of Functional Expenses for the Year Ended: 06/30/17

	PROGRAM # 05-101	PROGRAM # 04-102	PROGRAM # NPOS-200	PROGRAM # NPOS-400	PROGRAM # NPOS-410
1. Employee Compensation & Related Expenses	208,289	90,779	3,760,052	1,507,117	1,256,617
2. Occupancy	17,345	4,336	150,949	46,925	46,879
3. Other Program / Operating Expense	8,991	1,569	398,155	50,310	159,296
4. Subcontract Expense					
5. Direct Administrative Expense	4,248	1,234	53,752	27,591	36,972
6. Other Expenses			28,715	29,299	17,358
7. Depreciation of Buildings and Equipment	4,988	276	238,693	66,818	82,366
8. TOTAL EXPENSES	243,861	98,194	4,630,316	1,728,060	1,599,488

See Accompanying Notes to Financial Statements

DRAFT

ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

Statement of Functional Expenses for the Year Ended: 06/30/17

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	NPOS-450	01-500	NPOS-660	NPOS-665	NPOS-712
1. Employee Compensation & Related Expenses	66,112	1,592,512	4,333,256	55,489	1,936,333
2. Occupancy	889	98,715	286,661		26,426
3. Other Program / Operating Expense	9,419	412,656	205,433	435	49,661
4. Subcontract Expense					
5. Direct Administrative Expense	1,097	25,573	53,754		23,114
6. Other Expenses			26,842		8,812
7. Depreciation of Buildings and Equipment	6,067	95,099	63,480	593	57,264
8. **TOTAL EXPENSES**	83,584	2,224,555	4,969,426	56,517	2,101,610

See Accompanying Notes to Financial Statements

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests				
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind				
4R **Total Contributions and In-Kind**				
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)				
7R **Total Grants**				
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept.of Developmental Services(DDS/DMR)	1,782,618	XXXXXXXXXX	XXXXXXXXXX	1,782,618
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)	15,522	XXXXXXXXXX	XXXXXXXXXX	15,522
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)	394,134	XXXXXXXXXX	XXXXXXXXXX	394,134
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX	
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div.of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities	14,499,251	XXXXXXXXXX	XXXXXXXXXX	14,499,251
32R Non-Mass. State/Local Government	1,666,049	XXXXXXXXXX	XXXXXXXXXX	1,666,049
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX	
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R **Total Assistance and Fees**	18,357,574	XXXXXXXXXX	XXXXXXXXXX	18,357,574
44R Federated Fundraising				
45R Commercial Activities	416,565			416,565
46R Non-Charitable Revenue				
47R Investment Revenue	10,945	10,945		
48R Other Revenue	3,428,024	189,915		3,238,109
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX			
50R Released Net Assets-Program	24,061	24,061		
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R **TOTAL REVENUE**	22,237,169	224,921		22,012,248
54R **TOTAL EXPENSE = 56E**	19,993,565	147,630		19,845,935
55R **OPERATING RESULTS**	2,243,604	77,291		2,166,313

EXPENSE	Total Organization FTE	Total Organization Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E **Total Direct Prog.Staff FTE/Exp 101-138**	243.24	9,767,125	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	243.24	9,767,125
2E Chief Executive Officer - FTE/Exp.	1.00	176,302	1.00	176,302				
3E Chief Financial Officer - FTE/Exp.	1.00	54,789	1.00	54,789				
4E Accting/Clerical/Support FTE/Expense	10.95	747,618	10.95	747,618				
5E Admin Maint/House-Gmdskeeping FTE/Exp	1.15	58,456	1.15	58,456				
6E **Total Admin Employee FTE/Expense 410**	14.10	1,037,165	14.10	1,037,165				
7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8E **Total FTE/Salary/Wages**	257.34	10,804,290	14.10	1,037,165			243.24	9,767,125
9E Payroll Taxes 150		201,809		19,557				182,252
10E Fringe Benefits 151		1,829,571		207,544				1,622,027
11E Accrual Adjustments		(4,553)		(1,596)				(2,957)
12E **Total Employee Compensation & Rel. Exp.**		12,831,117		1,262,670				11,568,447
13E Facility and Prog. Equip.Expenses 301, 390		413,282		19,336				393,946
14E Facility & Prog. Equip. Depreciation 301		707,071		91,427				615,644
15E Facility Operation/Maint./Furn.390		301,237		16,058				285,179
16E Facility General Liability Insurance 390								
17E **Total Occupancy**		1,421,590		126,821				1,294,769
18E Direct Care Consultant 201								
19E Temporary Help 202								
20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXX		XXXXXXXXX		
21E Subcontracted Direct Care 206				XXXXXXXXX		XXXXXXXXX		
22E Staff Training 204		110,181		65,751				44,430
23E Staff Mileage / Travel 205		21,874		5,864				16,010
24E Meals 207								
25E Client Transportation 208				XXXXXXXXX		XXXXXXXXX		
26E Vehicle Expenses 208		126,443		4,864				121,559
27E Vehicle Depreciation 208								
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXX		XXXXXXXXX		
29E Client Personal Allowances 211				XXXXXXXXX		XXXXXXXXX		
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXX		XXXXXXXXX		
31E Direct Client Wages 214		559,330		XXXXXXXXX		XXXXXXXXX		559,330
32E Other Commercial Prod. & Svs. 214		196,048						196,048
33E Program Supplies & Materials 215		358,548		XXXXXXXXX		XXXXXXXXX		358,548
34E Non Charitable Expenses								
35E Other Expense		111,026						111,026
36E **Total Other Program Expense**		1,483,450		76,499				1,406,951
37E Management Fees 410								XXXXXXXXX
38E Fundraising Fees 410				XXXXXXXXX				XXXXXXXXX
39E Legal Fees 410		62,147		62,147				XXXXXXXXX
40E Audit Fees 410		31,000		31,000				XXXXXXXXX
41E Management Consultant 410								XXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		432,831		236,509				196,322
43E Leased Office/Program Office Equip.410,390		42,351		11,338				31,013
44E Office Equipment Depreciation 410								
45E Admin. Vehicle Expenses 410								XXXXXXXXX
46E Admin. Vehicle Depreciation 410								XXXXXXXXX
47E Directors & Officers Insurance 410								XXXXXXXXX
48E Program Support 216				XXXXXXXXX				
49E Professional Insurance 410		303,340		303,340				
50E Working Capital Interest 410								
51E **Total Direct Administrative Expense**		871,669		644,334				227,335
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXX		(2,110,324)				2,110,324
53E **Total Reimbursable & Fundraising Expense**		16,607,826						[illegible]
54E Direct State/Federal Non-Reimbursable Expense		3,385,739		147,630		XXXXXXXXX		3,238,109
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXX						
56E **TOTAL EXPENSE = 56R**		19,993,565		147,630				[illegible]

COMPENSATION DISCLOSURE *Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.*

	Name & Title	Reporting Entity Compensation Salary	Reporting Entity Compensation Other	Compensation from Other Entities Salary	Compensation from Other Entities Other
1C	Dr. Chris Scott, Executive Director	182,749	$ 4,800		
2C					
3C					
4C					
5C					

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenu	15,764,690			

Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)

NON-REIMBURSABLE EXPENSE DETAIL	Total Organization Expense	Admin (M&G) Expense	Fund Raising Expense	Total All Programs Expense
	Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.			
1N Direct Employee Compensation & Related Exp.	3,385,739	147,630	XXXXXXXXX	3,23[illegible]109
2N Direct Occupancy			XXXXXXXXX	
3N Direct Other Program/Operating			XXXXXXXXX	
4N Direct Subcontract Expense			XXXXXXXXX	
5N Direct Administrative Expense			XXXXXXXXX	
6N Direct Other Expense			XXXXXXXXX	
7N Direct Depreciation			XXXXXXXXX	
8N Total Direct Non-Reimbursable (must tie to 54E)	3,385,739	147,630	XXXXXXXXX	[illegible]238,109
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	3,385,739	147,630	XXXXXXXXX	3,238,109
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	3,879,595	224,921	XXXXXXXXX	3,65[illegible]674
11N Capital Budget Revenue Adjustments			XXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(493,856)	(77,291)	XXXXXXXXX	(41[illegible]565)
Description of Admin (M&G) Direct Non-Reimbursable Exp.	See attachment			

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: 05-101 **Program Name:** MRC EVALUATION & TRAINING **Description:** MRC EVALUATION & TRAINING

Catalog of Federal Domestic Assistance #: 84.126 B
http://www.cfda.gov/default.htm

***Program Type:** 22 **Program Address:** 25 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	272,068
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	272,068
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	45,489
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	317,557

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (669)

PREPARER COMMENTS:

STAFFING

0S **STAFFING_# hours/yr = 1.00 FTE:** 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	1.25	74,627
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.01	576
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	1.80	62,007
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	3.06	137,210

SERVICE STATISTICS

1SS **Enter defined unit of service:** COMPONENTS

2SS **Enter total unit capacity:** 190

		Undup # Clients	# service units delivered
3SS	OSD's Program	106	190
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐		
	Total:	106	190

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	MRC	CIESNORTH00	5100
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	3.06	137,210	119,212	15.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	3.06	137,210		
9E	Payroll Taxes 150		2,571		
10E	Fringe Benefits 151		22,890		
11E	Accrual Adjustments		129		
12E	**Total Employee Compensation & Rel. Exp.**		162,800	145,737	11.7 %
13E	Facility and Prog. Equip.Expenses 301,390		15,583		
14E	Facility & Prog. Equip. Depreciation 301		4,988		
15E	Facility Operation/Maint./Furn.390		1,762		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		22,333	25,000	-10.7 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,341		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		2,064		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		3,907		
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		679		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		8,991	15,750	-42.9 %
42E	Other Professional Fees & Other Admin. Exp. 410		4,248		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		4,248	4,850	-12.4 %
52E	Admin (M&G) Reporting Center Allocation		28,876		%
53E	**Total Reimbursable Expense**		227,248	191,337	18.8 %
54E	Direct State/Federal Non-Reimbursable Expense		45,489		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		272,737	191,337	42.5 %
57E	**TOTAL REVENUE = 53R**		317,557	260,000	22.1 %
58E	**OPERATING RESULTS**		44,820	68,663	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	45,489	MA Teachers' & State Employees' Retirement Systems on-b
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	45,489	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	45,489	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	45,489	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: 04-102 **Program Name:** MRC SUPPORTED WORK **Description:** MRC SUPPORTED WORK **Catalog of Federal Domestic Assistance #:** 84.187 B

http://www.cfda.gov/default.htm

***Program Type:** 22 **Program Address:** 25 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	104,302
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	104,302
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	20,706
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	125,008

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (5,172)

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080		
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	0.80	55,440
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.20	7,015
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.00	62,455

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	COMPONENTS
2SS	**Enter total unit capacity:**	46

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	41	46
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	41	46
7SS	filings.		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	MRC	00CIESSES00	5200
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.00	62,455	64,184	-2.7 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.00	62,455		
9E	Payroll Taxes 150		1,170		
10E	Fringe Benefits 151		10,283		
11E	Accrual Adjustments		(3,835)		
12E	**Total Employee Compensation & Rel. Exp.**		70,073	78,465	-10.7 %
13E	Facility and Prog. Equip.Expenses 301,390		3,896		
14E	Facility & Prog. Equip. Depreciation 301		276		
15E	Facility Operation/Maint./Furn.390		440		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		4,612	250	1,744.8 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,207		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		362		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		1,569	4,500	-65.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		1,234		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,234	5,100	-75.8 %
52E	Admin (M&G) Reporting Center Allocation		11,280		%
53E	**Total Reimbursable Expense**		88,768	88,315	0.5 %
54E	Direct State/Federal Non-Reimbursable Expense		20,706		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		109,474	88,315	24.0 %
57E	**TOTAL REVENUE = 53R**		125,008	100,000	25.0 %
58E	**OPERATING RESULTS**		15,534	11,685	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	20,706	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	20,706	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	20,706	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	20,706	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** SCHOOL & VOCATIONAL TRAINING **Description:** SCHOOL & VOCATIONAL TRAINING **Catalog of Federal Domestic Assistance #:** B

http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 40 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 44.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	4,294,489
32R	Non-Mass. State/Local Government	315,760
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	4,610,249
44R	Federated Fundraising	
45R	Commercial Activities	99,218
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	825,124
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	5,534,591

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 1760

		FTE	Salary/Wage
0S			
1S	Program Director (UFR Title 102)	1.00	86,676
2S	Program Function Manager (UFR Title 101)	1.00	82,694
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)	1.35	67,926
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)	1.90	160,289
12S	Physical Therapist (UFR Title 112)	0.48	28,539
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	3.40	237,089
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	9.00	553,456
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	0.77	66,198
23S	Social Worker - L.I.C.S.W. (UFR Title 124)	2.00	86,104
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.20	11,819
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	42.62	949,250
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	1.08	53,569
36S	Maintainence, House/Groundskeeping, Cook 138	2.07	105,215
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	66.87	2,488,824

SERVICE STATISTICS

1SS **Enter defined unit of service:** STUDENT DAYS

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	130	18,161
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	130	18,161
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	66.87	2,488,824	2,437,296	2.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	66.87	2,488,824		
9E	Payroll Taxes 150		46,640		
10E	Fringe Benefits 151		401,558		
11E	Accrual Adjustments		(2,094)		
12E	**Total Employee Compensation & Rel. Exp.**		2,934,928	2,991,981	-1.9 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		238,693		
15E	Facility Operation/Maint./Fum.390		150,949		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		389,642	291,500	33.7 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		4,238		
23E	Staff Mileage / Travel 205		1,294		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		35,826		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		127,838		
32E	Other Commercial Prod. & Svs. 214		140,741		
33E	Program Supplies & Materials 215		88,218		
34E	Non Charitable Expenses				
35E	Other Expense		28,715		
36E	**Total Other Program Expense**		426,870	413,750	3.2 %
42E	Other Professional Fees & Other Admin. Exp. 410		50,127		
43E	Leased Office/Program Office Equip.410,390		3,625		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		53,752	67,525	-20.4 %
52E	Admin (M&G) Reporting Center Allocation		553,901		%
53E	**Total Reimbursable Expense**		4,359,093	3,764,756	15.8 %
54E	Direct State/Federal Non-Reimbursable Expense		825,124		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		5,184,217	3,764,756	37.7 %
57E	**TOTAL REVENUE = 53R**		5,534,591	5,118,000	8.1 %
58E	**OPERATING RESULTS**		350,374	1,353,244	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	825,124	MA Teachers' & State Employees' Retirement Systems on-b
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	825,124	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	825,124	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	924,342	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(99,218)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** HIGH SCHOOL - ALTERNATIVE PROGRAM **Description:** ALTERNATIVE HIGH SCHOOL

Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 40 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode)

Weeks operated during audit period (e.g., 52): 36.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	1,819,077
32R	Non-Mass. State/Local Government	108,197
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,927,274
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	330,691
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	2,257,965

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 1440	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	84,624
2S	Program Function Manager (UFR Title 101)	1.00	50,575
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)	0.35	21,664
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)	0.10	5,862
12S	Physical Therapist (UFR Title 112)	0.02	1,558
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	0.50	25,558
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	11.20	627,308
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	0.10	6,656
23S	Social Worker - L.I.C.S.W. (UFR Title 124)	1.00	56,926
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.40	23,638
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	3.34	58,648
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.23	12,129
36S	Maintainence, House/Groundskeeping, Cook 138	0.44	22,299
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	19.68	997,465

SERVICE STATISTICS

1SS **Enter defined unit of service:** STUDENT DAYS
2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	70	9,790
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	70	9,790
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	Stata Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	19.68	997,465	812,888	22.7 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	19.68	997,465		
9E	Payroll Taxes 150		18,692		
10E	Fringe Benefits 151		160,153		
11E	Accrual Adjustments		116		
12E	**Total Employee Compensation & Rel. Exp.**		1,176,426	991,993	18.6 %
13E	Facility and Prog. Equip.Expenses 301,390		10,877		
14E	Facility & Prog. Equip. Depreciation 301		66,818		
15E	Facility Operation/Maint./Furn.390		36,048		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		113,743	69,602	63.4 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		3,741		
23E	Staff Mileage / Travel 205		687		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		3,717		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		3,510		
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		38,655		
34E	Non Charitable Expenses				
35E	Other Expense		29,299		
36E	**Total Other Program Expense**		79,609	90,725	-12.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		27,116		
43E	Leased Office/Program Office Equip.410,390		475		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		27,591	29,000	-4.9 %
52E	Admin (M&G) Reporting Center Allocation		203,408		%
53E	**Total Reimbursable Expense**		1,600,777	1,181,320	35.5 %
54E	Direct State/Federal Non-Reimbursable Expense		330,691		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		1,931,468	1,181,320	63.5 %
57E	**TOTAL REVENUE = 53R**		2,257,965	1,706,750	32.3 %
58E	**OPERATING RESULTS**		326,497	525,430	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	330,691	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	330,691	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	330,691	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	330,691	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** HIGH SCHOOL-ALTERNATIVE VOCATIONAL PROGRAM **Description:** ALTERNATIVE VOCATIONAL HIGH SCHOOL **Catalog of Federal Domestic Assistance #:** B
http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 40 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 42.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	1,823,427
32R	Non-Mass. State/Local Government	165,940
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,989,367
44R	Federated Fundraising	
45R	Commercial Activities	13,982
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	273,748
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	2,277,097

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

STAFFING

0S **STAFFING_# hours/yr = 1.00 FTE:** 1680

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	95,658
2S	Program Function Manager (UFR Title 101)	1.00	71,727
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)	0.35	21,666
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)	0.10	3,400
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	0.10	5,545
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	4.20	211,155
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)	1.00	74,465
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.40	23,638
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	7.74	280,421
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.23	12,129
36S	Maintainence, House/Groundskeeping, Cook 138	0.51	25,904
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	16.63	825,708

SERVICE STATISTICS

1SS **Enter defined unit of service:** STUDENT DAYS
2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program	62	9,521
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐		
	Publicly sponsored clients:		
	Privately sponsored clients:		
	Free Care clients:		
	Total:	82	9,521

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	16.63	825,708	944,091	-12.5 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	16.63	825,708		
9E	Payroll Taxes 150		15,474		
10E	Fringe Benefits 151		137,950		
11E	Accrual Adjustments		3,737		
12E	**Total Employee Compensation & Rel. Exp.**		982,869	1,163,526	-15.5 %
13E	Facility and Prog. Equip.Expenses 301,390		3,626		
14E	Facility & Prog. Equip. Depreciation 301		82,366		
15E	Facility Operation/Maint./Furn.390		43,253		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		129,245	80,000	61.6 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		6,139		
23E	Staff Mileage / Travel 205		146		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		15,901		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		77,535		
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		59,575		
34E	Non Charitable Expenses				
35E	Other Expense		17,358		
36E	**Total Other Program Expense**		176,654	255,700	-30.9 %
42E	Other Professional Fees & Other Admin. Exp. 410		31,008		
43E	Leased Office/Program Office Equip.410,390		5,964		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		36,972	29,750	24.3 %
52E	Admin (M&G) Reporting Center Allocation		192,981		%
53E	**Total Reimbursable Expense**		1,518,721	1,528,976	-0.7 %
54E	Direct State/Federal Non-Reimbursable Expense		273,748		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		1,792,469	1,528,976	17.2 %
57E	**TOTAL REVENUE = 53R**		2,277,097	2,179,000	4.5 %
58E	**OPERATING RESULTS**		484,628	650,024	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	273,748	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	273,748	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	273,748	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	287,730	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(13,982)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** MIDDLE SCHOOL-ALTERNATIVE PROGRAM **Description:** ALTERNATIVE MIDDLE SCHOOL **Catalog of Federal Domestic Assistance #:** B
http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 40 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 42.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	16,338
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	16,338
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	16,108
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	32,446

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 1680	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)	0.13	8,902
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.60	39,684
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.73	48,586

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	
2SS	**Enter total unit capacity:**	

		Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients:	
4SS	Performance Report (D-1	Privately sponsored clients:	
5SS	Internet filing system)	Free Care clients:	
6SS	suspended for FY '08	**Total:**	
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.73	48,586	40,165	21.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.73	48,586		
9E	Payroll Taxes 150		910		
10E	Fringe Benefits 151		6,367		
11E	Accrual Adjustments		(5,859)		
12E	**Total Employee Compensation & Rel. Exp.**		50,004	48,768	2.5 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		6,067		
15E	Facility Operation/Maint./Furn.390		889		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		6,956	17,500	-60.3 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		1,675		
23E	Staff Mileage / Travel 205		137		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		2,824		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		4,783		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		9,419	19,500	-51.7 %
42E	Other Professional Fees & Other Admin. Exp. 410		1,085		
43E	Leased Office/Program Office Equip.410,390		12		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,097	11,000	-90.0 %
52E	Admin (M&G) Reporting Center Allocation		9,822		%
53E	**Total Reimbursable Expense**		77,298	96,768	-20.1 %
54E	Direct State/Federal Non-Reimbursable Expense		16,108		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		93,406	96,768	-3.5 %
57E	**TOTAL REVENUE = 53R**		32,446	40,000	-18.9 %
58E	**OPERATING RESULTS**		(60,960)	$ (56,768)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	16,108	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	16,108	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	16,108	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	16,108	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: 01-500 **Program Name:** OVER 22 PROGRAM **Description:** YOUNG ADULT WORKPLACE TRAININT

Catalog of Federal Domestic Assistance #: _____ B _____
http://www.cfda.gov/default.htm

***Program Type:** 23 **Program Address:** 25 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	1,782,618
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	15,522
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	17,764
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	2,411
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,818,315
44R	Federated Fundraising	
45R	Commercial Activities	297,831
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	341,144
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	2,457,290

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (680,398)

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	2.20	143,838
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)	2.11	101,193
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)	0.01	562
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	20.20	672,981
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.30	18,425
36S	Maintainence, House/Groundskeeping, Cook 138	0.09	4,565
37S	Direct Care / Driver Staff (UFR Title 138)	2.70	87,431
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	27.61	1,028,995

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	HOURS
2SS	**Enter total unit capacity:**	122,145

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	85	90,408
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	85	90,408
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DMR	10310308DDS	3181	X
2C	DMR	10310370DDS	3196	X
3C	DMR	1031D326DDS	3163	X
4C	DMR	10310353DDS	3168	X
5C		SEEATTACHED		X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	27.61	1,028,995	889,338	15.7 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mktlng				
8E	**Total FTE/Salary/Wages**	27.61	1,028,995		
9E	Payroll Taxes 150		19,283		
10E	Fringe Benefits 151		199,812		
11E	Accrual Adjustments		3,278		
12E	**Total Employee Compensation & Rel. Exp.**		1,251,368	1,106,341	13.1 %
13E	Facility and Prog. Equip.Expenses 301,390		87,014		
14E	Facility & Prog. Equip. Depreciation 301		95,099		
15E	Facility Operation/Maint./Furn.390		11,701		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		193,814	170,900	13.4 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		1,116		
23E	Staff Mileage / Travel 205		3,323		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		49,422		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		346,540		
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		12,255		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		412,656	335,550	23.0 %
42E	Other Professional Fees & Other Admin. Exp. 410		25,054		
43E	Leased Office/Program Office Equip.410,390		519		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		25,573	18,750	36.4 %
52E	Admin (M&G) Reporting Center Allocation		274,158		%
53E	**Total Reimbursable Expense**		2,157,569	1,631,541	32.2 %
54E	Direct State/Federal Non-Reimbursable Expense		341,144		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		2,498,713	1,631,541	53.2 %
57E	**TOTAL REVENUE = 53R**		2,457,290	1,775,000	38.4 %
58E	**OPERATING RESULTS**		(41,423)	143,459	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	341,144	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	341,144	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	341,144	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	638,975	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(297,831)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** ELEMENTARY SCHOOL-ELEMENTARY BEHAVIORAL PROGRAM **Description:** ELEMENTARY BEHAVIORAL PROGRAM **Catalog of Federal Domestic Assistance #:** B
http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 135 COBURN ROAD (Number/Street) TYNGSBOROUGH (City) MA (State) 01879 (Zipcode) # Weeks operated during audit period (e.g., 52): 42.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	4,212,198
32R	Non-Mass. State/Local Government	846,355
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	5,058,553
44R	Federated Fundraising	
45R	Commercial Activities	5,534
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	946,374
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	6,010,461

	STAFFING_# hours/yr = 1.00 FTE: 1680	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	88,267
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)	1.10	56,057
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)	3.00	220,940
12S	Physical Therapist (UFR Title 112)	0.25	22,514
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	3.00	217,334
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	15.30	848,246
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	4.00	278,992
23S	Social Worker - L.I.C.S.W. (UFR Title 124)	3.00	212,082
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	1.00	53,386
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	37.20	786,359
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	1.80	70,377
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	70.65	2,854,554

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	STUDENT DAYS
2SS	**Enter total unit capacity:**	

		Undup # Clients	# service units delivered
3SS	OSD's Program	109	16,736
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐		

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:
Total: 109 16,736

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	70.65	2,854,554	2,444,517	16.8 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	70.65	2,854,554		
9E	Payroll Taxes 150		53,494		
10E	Fringe Benefits 151		477,263		
11E	Accrual Adjustments		1,571		
12E	**Total Employee Compensation & Rel. Exp.**		3,386,882	2,985,753	13.4 %
13E	Facility and Prog. Equip.Expenses 301,390		272,950		
14E	Facility & Prog. Equip. Depreciation 301		63,480		
15E	Facility Operation/Maint./Furn.390		13,711		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		350,141	325,950	7.4 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		23,434		
23E	Staff Mileage / Travel 205		4,383		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		6,823		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214		55,307		
33E	Program Supplies & Materials 215		115,486		
34E	Non Charitable Expenses				
35E	Other Expense		26,842		
36E	**Total Other Program Expense**		232,275	201,025	15.5 %
42E	Other Professional Fees & Other Admin. Exp. 410		37,431		
43E	Leased Office/Program Office Equip.410,390		16,323		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		53,754	31,050	73.1 %
52E	Admin (M&G) Reporting Center Allocation		585,614		%
53E	**Total Reimbursable Expense**		4,608,666	3,543,778	30.0 %
54E	Direct State/Federal Non-Reimbursable Expense		946,374		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		5,555,040	3,543,778	56.8 %
57E	**TOTAL REVENUE = 53R**		6,010,461	3,981,130	51.0 %
58E	**OPERATING RESULTS**		455,421	437,352	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	946,374	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	946,374	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	946,374	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	951,908	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(5,534)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** TRANSITION PATHWAYS **Description:** TRANSITIONAL SERVICES **Catalog of Federal Domestic Assistance #:** B

http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 40 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 42.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	123,519
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	123,519
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	13,816
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	137,335

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 1680

		FTE	Salary/Wage
0S	**STAFFING_# hours/yr = 1.00 FTE:** 1680		
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	0.01	822
23S	Social Worker - L.I.C.S.W. (UFR Title 124)	0.01	203
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	1.00	40,648
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.02	41,673

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	
2SS	**Enter total unit capacity:**	

		Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients:	
4SS	Performance Report (D-1	Privately sponsored clients:	
5SS	Internet filing system)	Free Care clients:	
6SS	suspended for FY '08	**Total:**	
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.02	41,673	139,484	-70.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.02	41,673		
9E	Payroll Taxes 150				
10E	Fringe Benefits 151				
11E	Accrual Adjustments				
12E	Total **Employee Compensation & Rel. Exp.**		41,673	169,963	-75.5 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		593		
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		593	1,000	-40.7 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		435		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		435	10,500	-95.9 %
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**			1,600	-100.0 %
52E	Admin (M&G) Reporting Center Allocation		6,216		%
53E	**Total Reimbursable Expense**		48,917	183,063	-73.3 %
54E	Direct State/Federal Non-Reimbursable Expense		13,816		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		62,733	183,063	-65.7 %
57E	**TOTAL REVENUE = 53R**		137,335	150,000	-8.4 %
58E	**OPERATING RESULTS**		74,602	(33,063)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	13,816	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	13,816	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	13,816	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	13,816	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

DRAFT

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** MIDDLE SCHOOL-EMOTIONAL BEHAVIORAL PROGRAM **Description:** EMOTIONAL BEHAVIORAL PROGRAM **Catalog of Federal Domestic Assistance #:** B
http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 40 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 42.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	2,207,792
32R	Non-Mass. State/Local Government	229,797
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract.	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	2,437,589
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	424,909
49R	Allocated.Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	2,862,498

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

STAFFING

0S **STAFFING_# hours/yr = 1.00 FTE:** 1680

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	88,267
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)	1.00	85,998
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)	0.35	21,664
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)	0.90	73,012
12S	Physical Therapist (UFR Title 112)	0.25	14,748
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	1.00	72,677
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	7.30	406,202
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	1.00	80,915
23S	Social Worker - L.I.C.S.W. (UFR Title 124)	3.00	84,792
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Atch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	19.20	303,536
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.46	22,887
36S	Maintainence, House/Groundskeeping, Cook 138	0.53	26,957
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	35.99	1,281,655

SERVICE STATISTICS

1SS **Enter defined unit of service:** STUDENT DAYS

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program	54	8,571
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐	54	8,571

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:
Total:

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	35.99	1,281,655	1,071,757	19.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	35.99	1,281,655		
9E	Payroll Taxes 150		24,018		
10E	Fringe Benefits 151		205,751		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		1,511,424	1,306,385	15.7 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		57,264		
15E	Facility Operation/Maint./Furn.390		26,426		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		83,690	32,000	161.5 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		4,087		
23E	Staff Mileage / Travel 205		2,057		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		4,982		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		38,535		
34E	Non Charitable Expenses				
35E	Other Expense		8,812		
36E	**Total Other Program Expense**		58,473	59,700	-2.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		19,019		
43E	Leased Office/Program Office Equip.410,390		4,095		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		23,114	30,950	-25.3 %
52E	Admin (M&G) Reporting Center Allocation		244,068		%
53E	**Total Reimbursable Expense**		1,920,769	1,429,035	34.4 %
54E	Direct State/Federal Non-Reimbursable Expense		424,909		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		2,345,678	1,429,035	64.1 %
57E	**TOTAL REVENUE = 53R**		2,862,498	1,568,000	82.6 %
58E	**OPERATING RESULTS**		516,820	138,965	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	424,909	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	424,909	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	424,909	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	424,909	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

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VALLEY COLLABORATIVE
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-3121303
FOR THE YEAR ENDED JUNE 30, 2016

SCHEDULE A - LINES 1C - 4C - OTHER COMPENSATION

	Travel Allow.	Phone Allow.	Total*
Chris Scott, Executive Director	3,600	1,200	4,800

*Note: All items listed above are recorded as fringe benefits expense on line 10E of Schedule A.
See below for a reconciliation of lines 1C-4C to 2E & 54E:

Total 1C-4C Salary and Other	187,549	
54E - Excess salaries	(6,447)	
	181,102	
Total 1C-4C Other	(4,800)	*
2E - Chief Executive Officer	176,302	

SCHEDULE A - LINE 54E - NON-REIMBURSABLE EXPENSE DESCRIPTION

Excess salaries	6,447	1N
Massachusetts State Employees' Retirement System on-behalf payments.	141,183	1N
	147,630	

SCHEDULE A & B - LINE 48R - OTHER REVENUE

	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-410	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.**	141,183	45,489	20,706	825,124	330,691	273,748	16,108	341,144	946,374	13,816	424,909	3,379,292
Gain on disposal of assets	41,232	-	-	-	-	-	-	-	-	-	-	41,232
Miscellaneous fees and rebates	7,500	-	-	-	-	-	-	-	-	-	-	7,500
	189,915	45,489	20,706	825,124	330,691	273,748	16,108	341,144	946,374	13,816	424,909	3,428,024

**Offset by non-reimbursable expense on line 54E of each Supplemental Schedule B_OSI.

SCHEDULE B - LINE 35E: OTHER EXPENSE

Other Expenditures	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-410	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	Total
Graduation and other student activities	-	-	-	4,076	5,048	7,375	-	-	1,417	-	1,417	**19,333**
Field trips/outdoor education	-	-	-	24,639	24,251	9,983	-	-	25,425		7,395	**91,693**
Total	-	-	-	**28,715**	**29,299**	**17,358**	-	-	**26,842**	-	**8,812**	**111,026**

SCHEDULES A & B - LINE 42E: OTHER PROFESSIONAL FEES & OTHER ADMIN. EXPENSES

Other Expenditures	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-410	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	Total
ADP & Bank Charges	4,216	-	-	-	-	-	-	-	-	-	-	4,216
Advertising	3,091	-	-	-	-	-	-	-	-	-	-	3,091
Conferences & Meetings	10,604	270	-	1,187	-	159	351	504	-	-	-	13,075
Consultants & Contracted Services	79,903	-	-	-	1,408	957	-	-	960	-	-	83,228
Dues & Memberships	17,611	-	-	583	203	53	-	-	7,064	-	180	25,694
Office Supplies & Other	110,751	421	-	14,246	16,310	18,118	-	12,785	19,430	-	12,785	204,846
Postage	1,529	-	-	3,289	1,920	1,602	40	1,039	1,836	-	1,626	12,881
Telephone & Communications	8,804	3,557	1,234	30,822	7,275	10,119	694	10,726	8,141	-	4,428	85,800
Total	**236,509**	**4,248**	**1,234**	**50,127**	**27,116**	**31,008**	**1,085**	**25,054**	**37,431**	-	**19,019**	**432,831**

SCHEDULES A & B -PROGRAM 01-500 ADDITIONAL CONTRACT NUMBERS

DEPT	CONTRACT ID	MMARS
DMR	10310363DDS	3196
DMR	1031C326DDS	3163
DMR	1031A326DDS	3163
DMR	1031B326DDS	3163
DMR	OPEN3ROPEN5	2025
MRC	DDSEMPDAY09	2225
MCB	B7007EMPDAY	2115

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FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-3121303
FOR THE YEAR ENDED JUNE 30, 2017

VEHICLE LISTING

Make	Model	Model Year	Own/Lease	Purchase Date	Purchase Price	Primary Use	Garaged
Dodge	Grand Caravan	2012	Capital lease	7/2/2012	21,793	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/4/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/4/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/4/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/10/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2011	Purchase	3/5/2014	16,353	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2012	Purchase	3/5/2014	25,500	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	4/15/2014	47,918	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	28,229	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	28,229	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	28,229	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	28,229	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	28,229	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	7/1/2014	28,229	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA

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Supplier Diversity Program (SDP) Form for Purchase of Service (POS)

Completing all parts of this form is required in order for a provider to be qualified to contract with Commonwealth Agencies for POS services.
This form is due annually with a provider's UFR Report and a copy of the completed form is to be submitted when responding to POS contract opportunities with an Executive Department.

Submission for Fiscal Year	2017

Part I Contractor Information (Required)

Business Name	Contact Name	Contact Email	Contact Phone	Fiscal Year Total POS State Expenditures
Valley Collaborative	Sean Glavin	sglavin@valleycollaborative.org	978-528-7883	$ 1,850,435.00

Part II SDP Partner Information (Required) (Insert additional lines as needed)

Providers that are currently SDO Certified may not list themselves as a Partner in this section.

Planned and Current SDP Partner(s) Company Name (as it appears on a list at www.mass.gov/sdo)	Certification Type (Choose One)	Description of Business Arrangement	Committed Amount in Current Fiscal Year	Expended Amount in Prior Fiscal Year
CAM Office Services, Inc.	M/WBE - Minority and Woman Business Enterprise		$ 15,000.00	$ 21,690.95
			$ -	$ -
			$ -	$ -
			$ -	$ -
			$ -	$ -
			$ -	$ -
		TOTAL	$ 15,000.00	$ 21,690.95
		PERCENT (%) OF POS SPEND		1%

Part III Under the pains and penalties of perjury I certify that the information provided in this report is accurate.

Name	Sean Glavin
Title	Director of Finance and Operations
Phone	978-528-7883
Email	sglavin@valleycollaborative.org
Authorized Signature (May be left blank if submitted electronically)	
Date	10/17/2017

Form revised: July 1, 2016

Supplier Diversity Certification Acronyms:
MBE - Minority Business Enterprise
WBE - Woman Business Enterprise
M/WBE - Minority and Woman Business Enterprise
SDVOBE - Service-Disabled Veteran-Owned Business Enterprise
VBE - Veteran-Owned Business Enterprise
M/NPO - Minority Non-Profit Organization
W/NPO - Women Non-Profit Organization
M/W/NPO - Minority and Women Non-Profit Organization
DOBE - Disability-Owned Business Enterprise
LGBTBE - Lesbian, Gay, Bisexual or Transgender Business Enterprise

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FORM INSTRUCTIONS

Overall

Providers that hold POS contracts with Commonwealth departments are required to file a "Supplier Diversity Program (SDP) Form for Purchase of Service (POS)" each year and upload it with their Uniform Financial Report (UFR). This requirement includes Providers who have already been certified by the Supplier Diversity Office (SDO) as a Minority- and/or Women Business/Organization. Providers that are exempt from UFR filing requirements must submit the SDP form when they upload their exemption request. Providers responding to POS bids posted on COMMBUYS will be directed to submit the most recent completed copy of this form with their proposals/quotes.

Part I - Contractor Information

Bidder/Contractor Information: Business name, contact name, phone number and email.
Fiscal Year Total POS State Expenditures can be found on the "POS Expenditure and Federal Funds Listing" posted by OSD on the provider's UFR eFiling site.

Part II - Contractor's SDP Partner Information

Planned or Current SDP Partner(s) must belong to any one or more of the following groups:
- MBE - Minority Business Enterprise, WBE - Woman Business Enterprise , or M/WBE - Minority and Woman Business Enterprise;
- M/NPO - Minority Non-Profit Organization, W/NPO - Women Non-Profit Organization, M/W/NPO - Minority and Women Non-Profit;
- SDVOBE - Service-Disabled Veteran-Owned Business Enterprise; and/or
- VBE - Veteran-Owned Business Enterprise Organization

Only partners listed on one of the "Directory of Certified Businesses" lists on www.mass.gov/sdo can be listed as partners on this form.
Providers certified by SDO may not list their own organization as an SDP partner.

Although currently not covered by SDP spending commitments, Providers may also inform the Commonwealth of their spending with partners certified as DOBE - Disability-Owned Business Enterprise, and LGBTBE - Lesbian, Gay, Bisexual or Transgender Business Enterprise.

Certification Type: Select the partner's certification type from the menu. For partners with multiple certification types, please select the one that is highest on the dropdown list.

Description of Business Relationship: Describe the business relationship/arrangement with the SDO Certified Partner (e.g. "providing transportation services").

Committed Amount in Current Fiscal Year : Enter the amount (as an exact dollar figure) your organization is committed to spend with SDP partner(s) during the current Fiscal Year. If you are filing a UFR for Fiscal Year 2016, the commitment would be for Fiscal Year 2017.

Expended Amount in Prior Fiscal Year: Enter the amount (as an exact dollar figure) that your organization expended with SDP partner(s) during the past fiscal year (UFR reporting year). If you are filing a UFR for Fiscal Year 2016, the commitment would be for Fiscal Year 2017.

Additional Resources

- More information about the Supplier Diversity Program (SDP) is available at **www.mass.gov/sdp**
- For a complete list of certified vendors refer to **www.mass.gov/sdo**

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UFR - FY 2017

AUDIT SERVICES CHECKLIST & CERTIFICATION

(To Be Completed by Contractor)

	YES	NO
I. Federal Funds:		
a. Is this provider subject to OMB Circular A-110?	___	X
b. If yes, were audit services acquired through solicitation of bids or competitively procured, as required under A-110?	___	___
c. Was the independent auditor selected and engaged by the provider's audit committee Board of Directors, Board of Trustees or owner?	X	___
II. Training Requirements:		
Has the person responsible for directing your audit submitted a letter representing completion of the following:		
a. Completion of the continuing education and training requirements for performing government audits?	X	___
1. 80 hours of training in last two years?	X	___
2. 24 hours of the 80 hours were in government auditing, non-profit accounting or other related activity?	X	___
b. Being in the process of completing training requirements:		
1. 20 hours completed in last year?	X	___
2. Intent to complete 80 hours within two years?	X	___

III. Experience/Qualifications:

a. The person responsible for directing your audit has provided a letter representing the completion of the following numbe government audits:

_____ 0-1 _____ 2-5 _____ 6-10 __X__ 11+

b. The Board of Public Accountancy has the following information about the audit firm:

__X__ no history of sanctions ____ current sanctions _____ sanctions older than 3 years

c. The Operational Services Division has taken the following action against the audit firm:

__X__ no history of disqualification ____ current disqualification _____ disqualification older than 3 years

d. The external quality control review of the audit firm indicates:

__X__ no problems _____ qualification _____ adverse report

IV. Audit Services:

The contract with the audit firm for UFR audit is for a term of ___1___ year

V. Certification

All the management representations made in the financial statements and schedules of the UFR and the statements made in answering the above questions are, to the best of my knowledge, true and accurate.

Signed: _____

Under pains and penalties of perjury
Executive Director

To my knowledge, no person associated with my provider organization has threatened, pressured or otherwise suggested that the audit firm's services would be terminated if audit findings were written and included in the auditor's final report.

VALLEY COLLABORATIVE Signed: _____

Under pains and penalties of perjury
Executive Director

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We, the Board of Directors of Valley Collaborative met on November 9, 2017 and have voted to recognize and accept the representations of management and the expression of opinions by Fritz DeGuglielmo LLC, Certified Public Accountants as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the period ended June 30, 2017.

In addition, we, the Board of Directors of Valley Collaborative, hereby certify under penalty of perjury that to the best of the board members' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the period ended June 30, 2017.

Title:

Date:

VALLEY COLLABORATIVE

FY2019 BUDGET SUMMARY

Preliminary

	FY2016		FY2017		FY2018	FY2019		
	Budget	**Actual**	**Budget**	**Actual**	**Budget**	**Request**	**vs. 2018**	**% change**
REVENUES								
Services	14,690,990	14,709,026	14,520,880	16,039,657	15,260,680	16,416,426	$ 1,155,746	
State contracts	1,770,000	2,017,845	1,935,000	2,192,283	2,290,000	2,395,000	105,000	
Other	471,000	498,060	432,000	622,242	447,000	506,000	59,000	
Interest	5,000	3,636	4,500	10,945	4,500	20,000	15,500	
Total Revenues	$ 16,936,990	$ 17,228,567	$ 16,892,380	$ 18,865,127	$ 18,002,180	$ 19,337,426	$ 1,335,246	7.42%
EXPENSES								
Salaries	10,266,815	10,410,028	10,774,247	11,171,961	11,722,646	12,851,042	1,128,396	
Operating Expenses	5,557,323	5,125,812	5,419,132	5,443,822	5,457,929	5,581,125	123,196	
Total Expenses	$ 15,824,138	$ 15,535,840	$ 16,193,379	$ 16,615,783	$ 17,180,575	$ 18,432,167	$ 1,251,592	7.28%
Revenues over/(under) Expenses	1,112,852	1,692,727	699,001	2,249,344	821,605	905,259	83,654	
NON-OPERATING								
Capital	600,000	0	600,000	0	425,000	425,000	-	-
Board Capital Reserve			-		-	-	-	
BUDGETED SURPLUS/(SHORTFALL)	$ 512,852	$ 1,692,727	$ 99,001	$ 2,249,344	$ 396,605	$ 480,259	$ 83,654	

VALLEY COLLABORATIVE

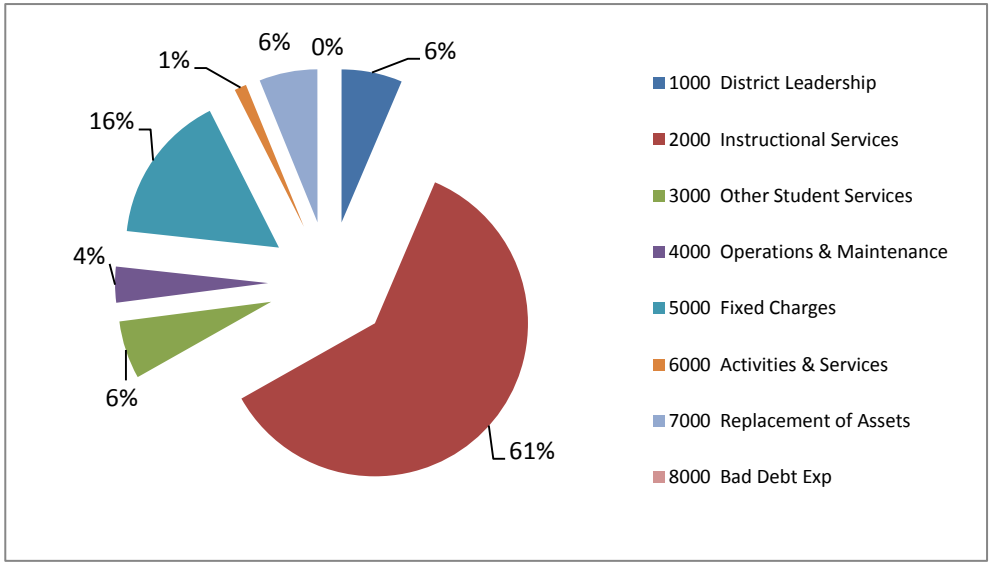
Fiscal Year 2019 Operating Budget, by Program

PROGRAM		PRELIMINARY BUDGET (11/7/2017) FTEs	SALARIES	EXPENSES	OTHER	REVENUE	Net Fav/(Unfav)
ADMINISTRATION:							
100	CENTRAL ACTIVITIES	17.03	1,303,152	1,061,013	(2,334,165)	30,000	-
POST-SECONDARY:							
101	MRC - EVALUATION & TRAINING	3.30	180,893	76,456	37,503	330,000	35,147
102	MRC - SUPPORTED WORK	1.15	68,019	18,405	12,595	100,000	982
500	DDS - OVER 22	28.70	1,453,919	540,736	290,680	2,280,000	(5,336)
HIGH SCHOOL:							
200	HIGH SCHOOL (SITE 3)	56.91	2,750,795	1,224,769	579,358	5,111,269	556,347
400	HIGH SCHOOL ALTERNATIVE (SITE 2)	19.85	1,120,057	398,503	221,299	1,838,435	98,576
410	HIGH SCHOOL ALTERNATIVE VOC (SITE 1)	13.95	929,927	452,732	201,494	1,794,140	209,986
MIDDLE SCHOOL:							
712	MIDDLE SCHOOL	35.35	1,679,444	455,344	311,102	2,822,653	376,763
ELEMENTARY SCHOOL:							
660	ELEMENTARY SCHOOL	67.43	3,284,491	1,289,935	666,629	4,935,928	(305,128)
OTHER SERVICES:							
450	CTR FOR ASSESSMENTS & SERVICES	0.60	44,954	47,709	13,504	20,000	(86,167)
650	HOME SERVICES REVENUE	1.01	35,389	15,523		75,000	24,088
	CAPITAL PLAN				425,000		(425,000)
	TOTALS	245.28	12,851,042	5,581,125	425,000	19,337,425	**480,259**

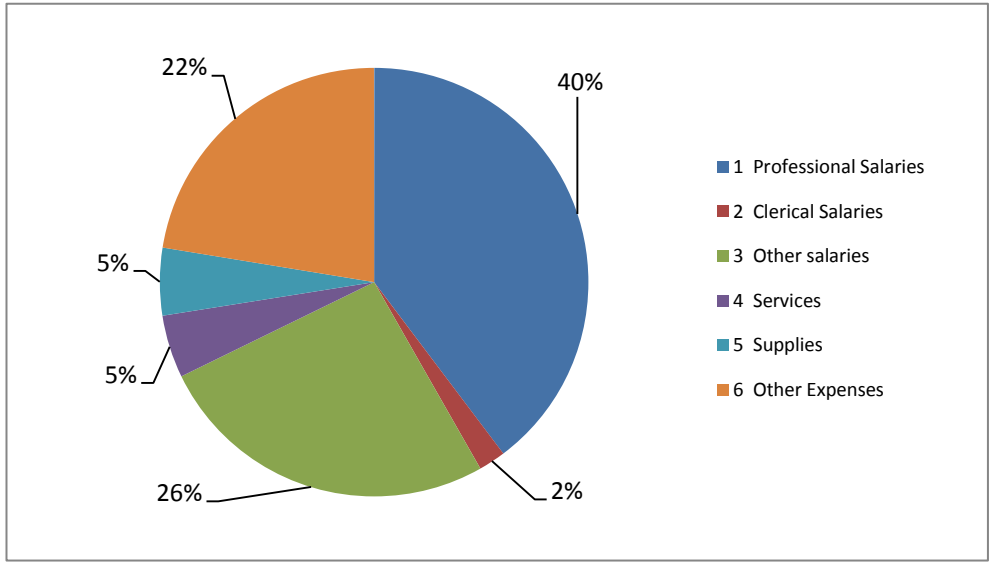
VALLEY COLLABORATIVE

Preliminary FY2019 Budget

DESE FUNCTION:	
1000 District Leadership	1,207,732.28
2000 Instructional Services	11,394,884.46
3000 Other Student Services	1,153,521.86
4000 Operations & Maintenance	712,531.80
5000 Fixed Charges	2,983,200.01
6000 Activities & Services	242,096.50
7000 Replacement of Assets	1,163,200.00
8000 Bad Debt Exp	0.00
	18,857,167



DESE OBJECT:	
1 Professional Salaries	7,489,782
2 Clerical Salaries	383,550
3 Other salaries	4,903,868
4 Services	892,600
5 Supplies	958,941
6 Other Expenses	4,228,426
	18,857,167



VALLEY COLLABORATIVE
Recommended Capital Plan
FY2019-2023

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	Five-Year Plan FY2019	FY2020	FY2021	FY2022	FY2023	5-year TOTALS
FACILITIES ACQUISITION	-									-
FACILITIES IMPROVEMENTS	-	82,452	321,037	100,000	100,000	125,000	125,000	125,000	125,000	600,000
SITE IMPROVEMENTS	-	-	-							-
LEASEHOLD IMPROVEMENTS	-	-	-							-
VEHICLES	360,827	-	182,062	200,000	200,000	250,000	250,000	250,000	250,000	1,200,000
TECHNOLOGY PLAN	274,542	15,448	66,307	100,000	100,000	75,000	75,000	75,000	75,000	400,000
FURNISHINGS & EQUIPMENT	79,776	88,865	58,502	25,000	25,000	50,000	50,000	50,000	50,000	225,000
TOTALS	**$ 715,145**	**$ 186,765**	**$ 627,908**	**$ 425,000**	**$ 425,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 2,425,000**

VALLEY COLLABORATIVE

Recommended Tuitions

FY2019

PROGRAM		Enrollment		Tuition		Estimated Revenue		
		Member	Non-Mem	Member	Non-Mem	Member	Non-Mem	TOTAL
HIGH SCHOOL:								
200	SCHOOL AND VOCATIONAL TRAINING	10	18	28,080	35,550	280,800	639,900	920,700
210	SCHOOL AND LIFE SKILLS TRAINING	16	9	32,220	41,850	515,520	376,650	892,170
211	SCHOOL AND LIFE SKILLS TRAINING ISN	1	6	43,200	54,270	43,200	325,620	368,820
215	SCHOOL-TO-WORK	15	16	32,220	40,770	483,300	652,320	1,135,620
300	INTENSIVE SPECIAL NEEDS	1	3	52,920	65,970	52,920	197,910	250,830
400	HIGH SCHOOL ALTERNATIVE	21	26	29,880	37,890	627,480	985,140	1,612,620
410	HIGH SCHOOL ALTERNATIVE VOCATIONAL	14	28	32,220	40,770	451,080	1,141,560	1,592,640
480	TRANSITION PATHWAYS	1	0	25,920	N/A	25,920	-	25,920
MIDDLE SCHOOL:								
712	MIDDLE SCHOOL EBS	9	4	38,880	48,870	349,920	195,480	545,400
713	MIDDLE SCHOOL ASD	7	13	43,200	54,270	302,400	705,510	1,007,910
714	MIDDLE SCHOOL ISN	3	4	52,920	65,970	158,760	263,880	422,640
715	MS- SCHOOL AND LIFE SKILLS ISN	3	1	43,200	54,270	129,600	54,270	183,870
ELEMENTARY SCHOOL:								
660	EBS & BEHAVIORAL	11	14	38,880	47,700	427,680	667,800	1,095,480
662	PDD & BEHAVIORAL	19	20	43,200	54,270	820,800	1,085,400	1,906,200
660-ISN	ELEM - INTENSIVE SPECIAL NEEDS	8	5	52,920	65,970	423,360	329,850	753,210
662-ISN	ELEM - INTENSIVE SPECIAL NEEDS	1	0	52,920	65,970	52,920	-	52,920
OTHER SERVICES:								
450	CTR FOR ASSESSMENTS & SERVICES			9,765	11,970	-	-	-
		140	**167**			**$ 5,145,660**	**$ 7,621,290**	**$ 12,766,950**

APPROVED TUITION CHANGE FROM FY2018:

Member Districts	0.00%
Non-Member Districts	0.00%

Bachelor Level - Salary Comparison between Member Districts and Valley

District	Days	Step 1 Bachelor	Step 2 Bachelor	Step 3 Bachelor	Step 4 Bachelor	Step 5 Bachelor	Step 6 Bachelor	Step 7 Bachelor	Step 8 Bachelor	Step 9 Bachelor	Step 10 Bachelor	Step 11 Bachelor	Step 12 Bachelor
Billerica (2017-2018)	183	$ 42,651	$ 43,910	$ 46,362	$ 48,497	$ 51,157	$ 54,855	$ 57,020	$ 59,186	$ 63,140	$ 66,463	$ 72,338	$ 74,891
Chelmsford (2015-2016)	182.5	$ 43,661	$ 46,141	$ 48,620	$ 51,099	$ 53,578	$ 56,418	$ 59,289	$ 62,157	$ 65,030	$ 66,679	$ 68,454	$ 70,933
Westford (2017-2018)	185	$ 42,611	$ 44,729	$ 46,749	$ 48,408	$ 49,727	$ 51,149	$ 53,285	$ 55,490	$ 57,564	$ 60,554	$ 62,204	$ 65,126
Groton-Dunstable (2016-2017)	183	$ 45,804	$ 48,075	$ 50,845	$ 53,608	$ 56,525	$ 59,233	$ 62,373	$ 65,639	$ 70,405	$ -	$ -	$ -
NMRSD (2017-2018)	184	$ 49,353	$ 51,330	$ 53,383	$ 55,519	$ 57,964	$ 60,048	$ 62,450	$ 64,637	$ 66,732	$ 69,471	$ -	$ -
Tewksbury (2017-2018)	184	$ 45,935	$ 50,513	$ 53,055	$ 56,215	$ 59,373	$ 65,050	$ 66,248	$ 67,510	$ 69,206	$ -	$ -	$ -
Dracut (2016-2017)	182	$ 42,587	$ 44,781	$ 46,967	$ 49,156	$ 51,712	$ 54,263	$ 56,820	$ 59,733	$ 62,840	$ 66,123	$ -	$ -
Nashoba (2013-2014)*	184	$ 43,244	$ 45,517	$ 47,793	$ 50,470	$ 54,453	$ 58,432	$ 62,415	$ 72,603	$ -	$ -	$ -	$ -
Tyngsboro (2017-2018)	183	$ 46,071	$ 50,145	$ 52,471	$ 54,803	$ 57,134	$ 59,464	$ 61,848	$ 64,222	$ 66,469	$ 68,971	$ -	$ -
Average Salary all Member Districts		$ 44,657	$ 47,238	$ 49,583	$ 51,975	$ 54,625	$ 57,657	$ 60,194	$ 63,464	$ 65,173	$ 66,377	$ 67,665	$ 70,317
Valley Collaborative with 2.7 COLA (2018-2019)	182 (7.5 hour work day)	$ 45,293	$ 46,991	$ 48,754	$ 50,582	$ 52,478	$ 54,446	$ 56,488	$ 58,607	$ 60,803	$ 63,084	$ 65,450	$ 67,905
% differences of Member Districts Annual Salary compared to Valley Annual Salaries WITH COLA		1%	-1%	-2%	-3%	-4%	-6%	-6%	-8%	-7%	-5%	-3%	-3%

Valley COLLABORATIVE

Nashoba 18-19 Salary Scale was an outliner and significantly higher than the average of the other 8 Member Districtst salary scales so was left out of calculation.

Master's Level - Salary Comparison between Member Districts and Valley

District	Days	Step 1 Masters	Step 2 Masters	Step 3 Masters	Step 4 Masters	Step 5 Masters	Step 6 Masters	Step 7 Masters	Step 8 Masters	Step 9 Masters	Step 10 Masters	Step 11 Masters	Step 12 Masters
Billerica (2017-2018)	183	$ 44,780	$ 46,105	$ 48,678	$ 50,921	$ 53,712	$ 57,598	$ 59,869	$ 62,148	$ 66,293	$ 69,781	$ 75,954	$ 78,633
Chelmsford (2015-2016)	182.5	$ 48,460	$ 51,070	$ 53,681	$ 56,292	$ 58,903	$ 61,514	$ 64,124	$ 66,684	$ 69,749	$ 71,957	$ 74,568	$ 77,178
Westford (2016-2017)	185	$ 48,935	$ 50,672	$ 52,409	$ 54,154	$ 55,964	$ 57,887	$ 60,261	$ 62,730	$ 65,350	$ 68,269	$ 72,119	$ 75,467
Groton-Dunstable (2016-2017)	183	$ 50,479	$ 52,882	$ 55,969	$ 58,795	$ 61,750	$ 64,536	$ 67,735	$ 71,060	$ 74,539	$ 78,740	$ -	$ -
NMRSD (2017-2018)	184	$ 51,319	$ 53,370	$ 55,506	$ 57,727	$ 60,035	$ 62,438	$ 64,934	$ 67,532	$ 70,234	$ 73,868	$ 76,454	$ 78,932
Tewksbury (2016-2017)	184	$ 48,418	$ 53,836	$ 56,313	$ 59,397	$ 62,535	$ 67,622	$ 71,921	$ 73,396	$ 75,003	$ 76,771	$ -	$ -
Dracut (2016-2017)	182	$ 46,752	$ 48,940	$ 51,126	$ 53,320	$ 55,984	$ 58,623	$ 61,179	$ 64,514	$ 67,621	$ 71,319	$ -	$ -
Nashoba (2013-2014)	184	$ 46,655	$ 48,930	$ 51,207	$ 53,883	$ 57,864	$ 61,848	$ 65,831	$ 76,015	$ -	$ -	$ -	$ -
Tyngsboro (2017-2018)	183	$ 52,181	$ 54,508	$ 56,844	$ 59,175	$ 61,504	$ 53,826	$ 66,219	$ 68,590	$ 70,792	$ 73,366	$ 78,164	$ -
Average Salary all Member Districts		$ 48,664	$ 51,146	$ 53,526	$ 55,963	$ 58,695	$ 60,655	$ 64,675	$ 68,074	$ 69,948	$ 73,009	$ 74,774	$ 77,553
Valley Collaborative with 2.7 COLA (2018-2019)	182 (7.5 hour work day)	$ 49,709	$ 51,574	$ 53,507	$ 55,515	$ 57,597	$ 59,756	$ 61,997	$ 64,322	$ 66,734	$ 69,235	$ 71,831	$ 74,525
% differences of Member Districts Annual Salary compared to Valley Annual Salaries WITH COLA		2%	1%	0%	-1%	-2%	-1%	-4%	-6%	-5%	-5%	-4%	-4%

Valley COLLABORATIVE

** Nashoba 18-19 Salary Scale was an outliner and significantly higher than the average of the other 8 Member Districtst salary scales so was left out of calculation.*

Master's +30 (Therapy) Level - Salary Comparison between Member Districts and Valley

District	Days	Step 1 Masters +30	Step 2 Masters +30	Step 3 Masters +30	Step 4 Masters +30	Step 5 Masters +30	Step 6 Masters +30	Step 7 Masters +30	Step 8 Masters +30	Step 9 Masters +30	Step 10 Masters +30	Step 11 Masters +30	Step 12 Masters +30
Billerica (2017-2018)	183	$ 47,019	$ 48,410	$ 51,111	$ 53,466	$ 56,397	$ 60,474	$ 62,861	$ 65,253	$ 69,607	$ 73,270	$ 79,752	$82,563
Chelmsford (2015-2016)	182.5	$ 51,828	$ 54,521	$ 57,213	$ 59,906	$ 62,599	$ 65,291	$ 67,984	$ 70,677	$ 73,369	$ 76,062	$ 78,755	$ 81,447
Westford (2016-2017)	185	$ 54,081	$ 55,514	$ 56,946	$ 58,383	$ 59,874	$ 62,900	$ 64,862	$ 67,212	$ 69,758	$ 72,708	$ 76,036	$ 80,686
Groton-Dunstable (2016-2017)	183	$ 53,361	$ 55,765	$ 59,455	$ 62,349	$ 65,496	$ 68,379	$ 71,723	$ 75,177	$ 78,783	$ 82,500	$ 87,128	$ 88,435
NMRSD (2017-2018)	184	$ 53,109	$ 55,271	$ 59,087	$ 61,449	$ 63,908	$ 66,463	$ 69,123	$ 71,886	$ 74,765	$ 77,995	$ 80,725	$83,342
Tewksbury (2016-2017)	184	$ 51,523	$ 56,941	$ 59,418	$ 62,502	$ 65,640	$ 70,726	$ 75,027	$ 76,603	$ 78,210	$ 79,978	$ -	$ -
Dracut (2016-2017)	182	$ 50,092	$ 52,280	$ 54,470	$ 56,652	$ 59,317	$ 61,962	$ 64,514	$ 67,853	$ 72,211	$ 74,663	$ -	$ -
Nashoba (2013-2014)	184	$ 48,930	$ 51,207	$ 53,483	$ 56,160	$ 60,140	$ 64,122	$ 68,107	$ 78,292	$ -	$ -	$ -	$ -
Tyngsboro (2017-2018)	183	$ 57,768	$ 60,097	$ 62,424	$ 64,758	$ 67,088	$ 69,418	$ 71,801	$ 74,179	$ 76,562	$ 78,800	$ -	$ -
Average Salary all Member Districts		$ 51,968	$ 54,445	$ 57,067	$ 59,514	$ 62,273	$ 65,526	$ 68,445	$ 71,904	$ 74,158	$ 76,997	$ 80,479	$83,295
Valley Collaborative with 2.7 COLA (2018-2019)	182 (7.5 hour work day)	$ 52,672	$ 54,648	$ 56,697	$ 58,823	$ 61,028	$ 63,318	$ 65,692	$ 68,155	$ 70,711	$ 73,364	$ 76,114	$78,968
% differences of Member Districts Annual Salary compared to Valley Annual Salaries with COLA		1%	0%	-1%	-1%	-2%	-3%	-4%	-5%	-5%	-5%	-5%	-5%

Valley COLLABORATIVE

**** Nashoba 18-19 Salary Scale was an outliner and significantly higher than the average of the other 8 Member Districtst salary scales so was left out of calculation.***

School Staffing Ratios

	A	B	C	D	E	F	G	H		
Program	Total Number of Students	Number of Students that do not have District Paid Aides	Number of Teachers	Number of District Paid Aides	Number of classroom Aides	Number of Worksite Aides	Other Staff FTEs	Total FTEs	Direct Ratio*	Indirect Ratio
Elementary	73	53	15	20	10	0	22	67	1:2	1:1
Middle School	43	29	7	14	5	0	12	38	1:2	1:1
High School Site 1	42	42	6	0	0	3.4	4	13.4	1:5	1:3
High School Site 2	48	46.2	10	1.8	2	0	6	19.8	1:4	1:2
High School Site 3	93	67.4	10	25.6	0	3	17.04	55.64	1:5	1:2
TOTALS	299	237.6	48	61.4	17	6.4	61.04	193.84		

Valley COLLABORATIVE

Direct Ratio Formula

*** B divided by [C + E + F] = Direct**

* Data as of 11.8.17

Distribution of Surplus Funds ($2,000,000) for FY2017, Voted on June 1, 2017							
						Percentage of	Total Percentage of
				Percentage		Tuition	Tuition
Member District	**Summer Tuition**	**School Year Tuition**	**Total Fiscal Year Tuition**	**of Total**	**Return**	**To Be Returned**	**To Be Returned**
Billerica Public Schools	125,644	692,867	818,511	14.83%	296,539.87	36.23%	38.59%
Chelmsford Public Schools	195,333	1,130,496	1,325,829	24.02%	480,337.17	36.23%	38.59%
Dracut Public Schools	105,750	670,176	775,926	14.06%	281,111.74	36.23%	38.59%
Groton-Dunstable Regional School District	12,570	91,664	104,234	1.89%	37,763.14	36.23%	38.59%
Nashoba Valley Technical High School	-	8,463	8,463	0.15%	3,066.08	36.23%	38.59%
North Middlesex Regional School District	96,712	780,454	877,166	15.89%	317,790.03	36.23%	38.59%
Tewksbury Public Schools	65,688	747,934	813,622	14.74%	294,768.70	36.23%	38.59%
Tyngsborough Public Schools	49,860	281,499	331,359	6.00%	120,048.70	36.23%	38.59%
Westford Public Schools	46,668	418,632	465,300	8.43%	168,574.59	36.23%	38.59%
Grand Total	**698,225**	**4,822,185**	**5,520,410**	**100.00%**	**2,000,000.00**	**36.23%**	**38.59%**

Distribution of Surplus Funds ($150,000) for FY2017, Voted on September 14, 2017						
						Percentage of
				Percentage		Tuition
Member District	**Summer Tuition**	**School Year Tuition**	**Total Fiscal Year Tuition**	**of Total**	**Return**	**To Be Returned**
Billerica Public Schools	125,644	692,867	818,511	14.83%	22,240.49	2.72%
Chelmsford Public Schools	195,333	1,130,496	1,325,829	24.02%	36,025.29	2.72%
Dracut Public Schools	105,750	670,176	775,926	14.06%	21,083.38	2.72%
Groton-Dunstable Regional School District	12,570	91,664	104,234	1.89%	2,832.24	2.72%
Nashoba Valley Technical High School	-	8,463	8,463	0.15%	229.96	2.72%
North Middlesex Regional School District	96,712	780,454	877,166	15.89%	23,834.25	2.72%
Tewksbury Public Schools	65,688	747,934	813,622	14.74%	22,107.65	2.72%
Tyngsborough Public Schools	49,860	281,499	331,359	6.00%	9,003.65	2.72%
Westford Public Schools	46,668	418,632	465,300	8.43%	12,643.09	2.72%
Grand Total	**698,225**	**4,822,185**	**5,520,410**	**100.00%**	**150,000.00**	**2.72%**

Final Distribution of Surplus Funds ($51,859) per Auidted FY17 Financials, to be voted on November 9, 2017						
						Percentage of
				Percentage		Tuition
Member District	**Summer Tuition**	**School Year Tuition**	**Total Fiscal Year Tuition**	**of Total**	**Return**	**To Be Returned**
Billerica Public Schools	125,644	692,867	818,511	14.83%	7,689.13	0.94%
Chelmsford Public Schools	195,333	1,130,496	1,325,829	24.02%	12,454.90	0.94%
Dracut Public Schools	105,750	670,176	775,926	14.06%	7,289.09	0.94%
Groton-Dunstable Regional School District	12,570	91,664	104,234	1.89%	979.18	0.94%
Nashoba Valley Technical High School	-	8,463	8,463	0.15%	79.50	0.94%
North Middlesex Regional School District	96,712	780,454	877,166	15.89%	8,240.14	0.94%
Tewksbury Public Schools	65,688	747,934	813,622	14.74%	7,643.20	0.94%
Tyngsborough Public Schools	49,860	281,499	331,359	6.00%	3,112.80	0.94%
Westford Public Schools	46,668	418,632	465,300	8.43%	4,371.05	0.94%
Grand Total	**698,225**	**4,822,185**	**5,520,410**	**100.00%**	**51,859.00**	**0.94%**

Total Distribution of Surplus Funds ($2,201,859) for FY2017, pending November 9th 2017 vote						
						Percentage of
				Percentage		Tuition
Member District	**Summer Tuition**	**School Year Tuition**	**Total Fiscal Year Tuition**	**of Total**	**Return**	**To Be Returned**
Billerica Public Schools	125,644	692,867	818,511	14.83%	326,469.49	39.89%
Chelmsford Public Schools	195,333	1,130,496	1,325,829	24.02%	528,817.36	39.89%
Dracut Public Schools	105,750	670,176	775,926	14.06%	309,484.21	39.89%
Groton-Dunstable Regional School District	12,570	91,664	104,234	1.89%	41,574.55	39.89%
Nashoba Valley Technical High School	-	8,463	8,463	0.15%	3,375.53	39.89%
North Middlesex Regional School District	96,712	780,454	877,166	15.89%	349,864.42	39.89%
Tewksbury Public Schools	65,688	747,934	813,622	14.74%	324,519.55	39.89%
Tyngsborough Public Schools	49,860	281,499	331,359	6.00%	132,165.15	39.89%
Westford Public Schools	46,668	418,632	465,300	8.43%	185,588.74	39.89%
Grand Total	**698,225**	**4,822,185**	**5,520,410**	**100.00%**	**2,201,859.00**	**39.89%**

Valley COLLABORATIVE

Building a community that empowers children and adults to find their own way

2018-2019 Tuition Rates

Member Districts Rates

Program	Grades	Locations	Per Diem	School Year Tuition (180 Days)	Summer Tuition (30 Days)	Total Annual Tuition
Intensive Special Needs (ISN) (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	K – Age 22	Tyngsborough Billerica	$294	$52,920	$8,820	$61,740
Elementary School - Elementary Behavioral Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	K-6	Tyngsborough	$216	$38,880	$6,480	$45,360
Elementary School - Autism Spectrum Disorder Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	K-6	Tyngsborough	$240	$43,200	$7,200	$50,400
Middle School - Emotional Behavioral Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	6-8	Billerica	$216	$38,880	$6,480	$45,360
Middle School - Autism Spectrum Disorder Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	6-8	Billerica	$240	$43,200	$7,200	$50,400

Valley COLLABORATIVE

Building a community that empowers children and adults to find their own way

2018-2019 Tuition Rates

Member Districts Rates

Program	Grades	Locations	Per Diem	School Year Tuition (180 Days)	Summer Tuition (30 Days)	Total Annual Tuition
High School & Middle School - School & Life Skills Training ISN Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling included in tuition)	6-12	Billerica	$240	$43,200	$7,200	$50,400
High School - School & Vocational Training (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9 – Age 22	Billerica	$156	$28,080	$4,680	$32,760
High School - School & Life Skills Training (Speech, Occupational, Physical, In- School BCBA, Social Work and Counseling Services Included in the Tuition)	9 – Age 22	Billerica	$179	$32,220	$5,370	$37,590
High School - School to Work Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9 – Age 22	Billerica	$179	$32,220	$5,370	$37,590
High School - Alternative Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9-12	Billerica	$166	$29,880	$4,980	$34,860
High School - Alternative Vocational Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9-12	Billerica	$179	$32,220	$5,370	$37,590

Valley COLLABORATIVE

Building a community that empowers children and adults to find their own way

2018-2019 Tuition Rates

Member Districts Rates

Program	Grades	Locations	Per Diem	School Year Tuition (180 Days)	Summer Tuition (30 Days)	Total Annual Tuition
Transition Pathways (Designed for students who are 18 years or older, have had their high school diploma withheld and only need transition services)	PG	Billerica	$144	$25,920	$4,320	$30,240
Department of Developmental Services (DDS) - Day Program	Post grade 12	Billerica	$120	N/A	N/A	N/A

Valley COLLABORATIVE

Center for Assessment and Therapeutic Services

2018-2019 Member Districts Rates

Therapeutic Services	Member District Rates
Therapy (SLP, OT, PT, BCBA)	$77/hr.
Transition Specialist	$77/hr.
Augmentative and Alternative Communication Specialist	$77/hr.
Social Work	$77/hr.
School Psychologist	$78/hr.
Transitional Aide	$126.75/day
Behavioral Aide	$237.90/day
Restraint Training	$150/per person not to exceed $1500 a day
Extended Day Programming	$20/day (1:5 ratio) $40/day (any other ratio)
One-on-one Nurse	Contingent on qualifications
Assessments	**Member District Rates**
Interim Alternative Education Setting – 45 Day Assessment	$9,765/45 days
Speech Language Evaluation	$308 flat rate
Occupational Therapy Evaluation	$308 flat rate
SIPT Assessment *Sensory Integration & Praxis Test – 17 subtests*	$100/hr.
Physical Therapy Evaluation	$308 flat rate
Functional Behavioral Assessment	$1,155 flat rate
Functional Vocational Evaluation (V5) · *Sensory-motor* · *Gross & Fine Motor* · *Coping/Adaptive Behavior* · *Autonomous Living* · *Strengths* · *Preferences and Interests* · *Work adjustment and Job readiness* · *Memory and Learning Style* · *an observation of the student in a community based work environment*	$777 flat rate
Transition Assessment (V10) *V5 and:* · *Adaptive Living* · *Self –Determination* · *Employability* · *Transition* · *Social* · *Person-Centered Planning*	$1,210 flat rate
Observational Assessment	$603 flat rate
Cognitive/Intelligence Testing – Three Year Evaluations	$78/hr.
Psychological Evaluation · *Bender Visual-Motor Gestalt Test* · *Rey-Osterreith Complex Figure* · *BASC Progress Monitor* · *Vineland Adaptive Behavior Scales, 2nd Ed.* · *Wechsler Intelligence Scale for Children, 4th Ed.* · *Wechsler Preschool & Primary Intelligence Scale, 4th Ed.* · *Connors' Rating Scales* · *Drug Use Screening Inventory* · *Millon Adolescent Clinical Inventory* · *Behavioral Assessment for Children, 2nd Ed.* · *Wechsler Adult Intelligence Scale, 4th Ed.*	$78/hr. *2 hrs. minimum depending on assessments requested*
Team Meeting Attendance	$93/hr.
Travel Rate	Federal mileage reimbursement rate
Products	**Member District Rates**
Transition Planning Package (20 Person Centered Planning Tools with 2 hours of consult with our Transition Specialist)	$240 per pkg.
Person Centered Planning Tool	$4.93 ea.
Experiential Physical Education: Field Manual	$40 ea.
Experiential Physical Education: Comprehensive Curriculum Guide	$75 ea.
Experiential Physical Education: Leadership Development (2 days, 1 night)	$3500 per 10 students

updated on 11/8/17

Valley COLLABORATIVE

Contract Services

2018-2019 Member Districts Rates

Hourly Services	Member District Rates
Therapy (Speech, Occupational & Physical)	$96.25/hr.
Transition Specialist	$96.25/hr.
Augmentative and Alternative Communication Specialist	$96.25/hr.
Social Work	$96.25/hr.
Home School Facilitator	$92.50/hr.
ABA Therapist	$55/hr.
Board Certified Behavior Analyst	$98.75/hr.
Psychiatrist	$323.75/hr.
School Psychologist	$97.50/hr.
Tutoring	$45/hr.
One-on-one Transitional Aide	$19.50/hr.
One-on-one Behavioral Aide	$36.6/hr.
One-on-one Nurse	Contingent on qualifications
Restraint Training	$150/per person not to exceed $1500 a day
Extended Day Programming	$20/day (1:5 ratio) $40/day (any other ratio)
Assessments	**Member District Rates**
Speech Language Evaluation	$308 flat rate
Occupational Therapy Evaluation	$308 flat rate
SIPT Assessment *Sensory Integration & Praxis Test – 17 subtests*	$100/hr.
Physical Therapy Evaluation	$308 flat rate
Functional Behavioral Assessment	$1,155 flat rate
Functional Vocational Evaluation (V5) · *Sensory-motor* · *Gross & Fine Motor* · *Coping/Adaptive Behavior* · *Autonomous Living* · *Strengths* · *Preferences and Interests* · *Work adjustment and Job readiness* · *Memory and Learning Style* · *an observation of the student in a community based work environment*	$777 flat rate
Transition Assessment (V10) *V5 and:* · *Adaptive Living* · *Self–Determination* · *Employability* · *Transition* · *Social* · *Person-Centered Planning*	$1,210 flat rate
Observational Assessment	$603 flat rate
Cognitive/Intelligence Testing – Three Year Evaluations	$78/hr.
Psychological Evaluation · *Bender Visual-Motor Gestalt Test* · *Rey-Osterreith Complex Figure* · *BASC Progress Monitor* · *Vineland Adaptive Behavior Scales, 2nd Ed.* · *Wechsler Intelligence Scale for Children, 4th Ed.* · *Wechsler Preschool & Primary Intelligence Scale, 4th Ed.* · *Connors' Rating Scales* · *Drug Use Screening Inventory* · *Millon Adolescent Clinical Inventory* · *Behavioral Assessment for Children, 2nd Ed.* · *Wechsler Adult Intelligence Scale, 4th Ed.*	$78/hr. *2 hrs minimum depending on assessments requested*
Team Meeting Attendance	$93/hr.
Travel Rate	Federal mileage reimbursement rate
Restraint Training	$150/person not to exceed $1,500 a day
Products	**Member District Rates**
Transition Planning Package (20 Person Centered Planning Tools with 2 hours of consult with our Transition Specialist)	$265 per pkg.
Person Centered Planning Tool	$4.93 ea.
Experiential Physical Education: Field Manual	$40.00 ea.
Experiential Physical Education: Comprehensive Curriculum Guide	$75.00 ea.
Experiential Physical Education: Leadership Development (2 days, 1 night)	$3500 per 10 students

updated on 11/8/17

Valley COLLABORATIVE

Building a community that empowers children and adults to find their own way

2018-2019 Tuition Rates

Non-Member Districts Rates

Program	Grades	Locations	Per Diem	School Year Tuition (180 Days)	Summer Tuition (30 Days)	Total Annual Tuition
Intensive Special Needs (ISN) (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	K – Age 22	Tyngsborough Billerica	$366.50	$65,970	$10,995	$76,965
Elementary School - Elementary Behavioral Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	K-6	Tyngsborough	$271.50	$48,870	$8,145	$57,015
Elementary School - Autism Spectrum Disorder Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	K-6	Tyngsborough	$301.50	$54,270	$9,045	$63,315
Middle School - Emotional Behavioral Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	6-8	Billerica	$271.50	$48,870	$8,145	$57,015
Middle School - Autism Spectrum Disorder Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling Services Included in the Tuition)	6-8	Billerica	$301.50	$54,270	$9,045	$63,315

Valley COLLABORATIVE

Building a community that empowers children and adults to find their own way

2018-2019 Tuition Rates

Non-Member Districts Rates

Program	Grades	Locations	Per Diem	School Year Tuition (180 Days)	Summer Tuition (30 Days)	Total Annual Tuition
High School & Middle School - School & Life Skills Training ISN Program (Speech, Occupational, Physical, In-School BCBA, Social Work and Counseling included in tuition)	6-12	Billerica	$301.50	$54,270	$9,045	$63,315
High School - School & Vocational Training (In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9 – Age 22	Billerica	$197.50	$35,550	$5,925	$41,475
High School - School & Life Skills Training (In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9 – Age 22	Billerica	$232.50	$41,850	$6,975	$48,825
High School - School to Work Program (In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9 – Age 22	Billerica	$226.50	$40,770	$6,795	$47,565
High School - Alternative Program (In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9-12	Billerica	$210.50	$37,890	$6,315	$44,205
High School - Alternative Vocational Program (In-School BCBA, Social Work and Counseling Services Included in the Tuition)	9-12	Billerica	$226.50	$40,770	$6,795	$47,565

Valley COLLABORATIVE

Center for Assessment and Therapeutic Services

2018-2019 Non-Member Districts Rates

Therapeutic Services	Non-Member District Rates
Therapy (SLP, OT, PT, BCBA)	$94/hr
Transition Specialist	$94/hr.
Augmentative and Alternative Communication Specialist	$94/hr.
Augmentative & Alternative Communication Consult	$94/hr.
Social Work	$94/hr.
School Psychologist	$100/hr.
Transitional Aide	$136.50/day
Behavioral Aide	$253.50/day
Extended Day Programming	$25/day (1:5 ratio) $45/ day (any other ratio)
One-on-one Nurse	Contingent on qualifications
Assessments	**Non-Member District Rates**
Interim Alternative Education Setting – 45 Day Assessment	$11,970/45 days
Speech Language Evaluation	$374 flat rate
Occupational Therapy Evaluation	$374 flat rate
SIPT Assessment *Sensory Integration & Praxis Test – 17 subtests*	$150/hr.
Physical Therapy Evaluation	$374 flat rate
Functional Behavioral Assessment	$1,410 flat rate
Functional Vocational Evaluation (V5) · *Sensory-motor* · *Gross & Fine Motor* · *Coping/Adaptive Behavior* · *Autonomous Living* · *Strengths* · *Preferences and Interests* · *Work adjustment and Job readiness* · *Memory and Learning Style* · *an observation of the student in a community based work environment*	$816 flat rate
Transition Assessment (V10) *V5 and:* · *Adaptive Living* · *Self –Determination* · *Employability* · *Transition* · *Social* · *Person-Centered Planning*	$1,270 flat rate
Observational Assessment	$827 flat rate
Cognitive/Intelligence Testing – Three Year Evaluations	$100/hr.
Psychological Evaluation · *Bender Visual-Motor Gestalt Test* · *Rey-Osterreith Complex Figure* · *BASC Progress Monitor* · *Vineland Adaptive Behavior Scales, 2nd Ed.* · *Wechsler Intelligence Scale for Children, 4th Ed.* · *Wechsler Preschool & Primary Intelligence Scale, 4th Ed.* · *Connors' Rating Scales* · *Drug Use Screening Inventory* · *Millon Adolescent Clinical Inventory* · *Behavioral Assessment for Children, 2nd Ed.* · *Wechsler Adult Intelligence Scale, 4th Ed.*	$100/hr. *2 hrs. minimum depending on assessments requested*
Team Meeting Attendance	$116/hr.
Travel Rate	Federal mileage reimbursement rate
Products	**Non-Member District Rates**
Transition Planning Package (20 Person Centered Planning Tools with 2 hours of consult with our Transition Specialist)	$275 per pkg.
Person Centered Planning Tool	$4.93 ea.
Experiential Physical Education: Field Manual	$40.00 ea.
Experiential Physical Education: Comprehensive Curriculum Guide	$75.00 ea.
Experiential Physical Education: Leadership Development (2 days, 1 night)	$3500 per 10 students

updated on 11/8/17

Valley COLLABORATIVE

Contract Services

2018-2019 Non-Member Districts Rates

Hourly Services	Non-Member District Rates
Therapy (Speech, Occupational & Physical)	$117/hr.
Transition Specialist	$117/hr.
Augmentative and Alternative Communication Specialist	$117/hr.
Social Work	$117/hr.
Home School Facilitator	$113/hr.
ABA Therapist	$60/hr.
Board Certified Behavior Analyst	$119/hr.
Psychiatrist	$394/hr.
School Psychologist	$125/hr.
Tutoring	$50/hr.
One-on-one Transitional Aide	$21/hr.
One-on-one Behavioral Aide	$39/hr.
Restraint Training	$200/per person not to exceed $1500 a day
Extended Day Programming	$25/day (1:5 ratio) $45/day (any other ratio)
One-on-one Nurse	Contingent on qualifications
Assessments	**Non-Member District Rates**
Speech Language Evaluation	$374 flat rate
Occupational Therapy Evaluation	$374 flat rate
SIPT Assessment *Sensory Integration & Praxis Test – 17 subtests*	$150/hr.
Physical Therapy Evaluation	$374 flat rate
Functional Behavioral Assessment	$1,410 flat rate
Functional Vocational Evaluation (V5) · *Sensory-motor* · *Gross & Fine Motor* · *Coping/Adaptive Behavior* · *Autonomous Living* · *an observation of the student in a community based work environment* · *Strengths* · *Preferences and Interests* · *Work adjustment and Job readiness* · *Memory and Learning Style*	$816 flat rate
Transition Assessment (V10) *V5 and:* · *Adaptive Living* · *Self –Determination* · *Employability* · *Transition* · *Social* · *Person-Centered Planning*	$1,270 flat rate
Observational Assessment	$827 flat rate
Cognitive/Intelligence Testing – Three Year Evaluations	$100/hr.
Psychological Evaluation · *Bender Visual-Motor Gestalt Test* · *Rey-Osterreith Complex Figure* · *BASC Progress Monitor* · *Vineland Adaptive Behavior Scales, 2nd Ed.* · *Wechsler Intelligence Scale for Children, 4th Ed.* · *Wechsler Preschool & Primary Intelligence Scale, 4th Ed.* · *Connors' Rating Scales* · *Drug Use Screening Inventory* · *Millon Adolescent Clinical Inventory* · *Behavioral Assessment for Children, 2nd Ed.* · *Wechsler Adult Intelligence Scale, 4th Ed.*	$100/hr. *2 hrs. minimum depending on assessments requested*
Team Meeting Attendance	$116/hr.
Travel Rate	Federal mileage reimbursement rate
Restraint Training	$200/per person not to exceed $1,500 a day
Products	**Non-Member District Rates**
Transition Planning Package (20 Person Centered Planning Tools with 2 hours of consult with our Transition Specialist)	$310 per pkg.
Person Centered Planning Tool	$4.93 ea.
Experiential Physical Education: Field Manual	$40.00 ea.
Experiential Physical Education: Comprehensive Curriculum Guide	$75.00 ea.
Experiential Physical Education: Leadership Development (2 days, 1 night)	$3500 per 10 students

updated on 11/8/17

Valley COLLABORATIVE

Central Administration Office

*25 Linnell Circle, Billerica, MA 01821 * Tel: (978) 528-7800 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Students, Adult, and Staff of the Month

We will honor Valley's Students of the month from the Elementary School, the Middle School, High School and an Adult from Adult Services

We would also like to recognize Valley's staff members of the month from the Elementary School, Middle School, High School and Adult Services for all their hard work and dedication to the Collaborative.

Valley Elementary School
Student of the Month: Tessa Ouelette/Derry Cooperative School District
Staff of the Month: Gina DiTomasso

Valley Middle School
Student of the Month: Rebekah Gibb/Chelmsford
Staff of the Month: Susan Rawding

Valley Transitional High School – Site 1
Student of the Month: William Levensailor/Ayer-Shirley Regional School District
Staff of the Month: Office Bobby Simmons

Valley Transitional High School – Site 2
Student of the Month: Justin McPherson/North Middlesex Regional School District
Staff of the Month: Jay Collins

Valley Transitional High School – Site 3
Student of the Month: Nick Tempesta/Tewksbury
Staff of the Month: Ashley McNamara

Valley Adult Services
Adult of the Month: Dana Matyja
Staff of the Month: Lisa Phillion

Required Action:

None

Attachments:

None

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Communications

Each week the Principals and Adult Services Coordinator provide the team with an update on their programs. The information is most interesting and I thought the Board would enjoy reading these weekly e-mailed updates. I have included the weekly newsletters along with other various communications and artifacts for your review.

It's been busy here at Valley since our last Board Meeting just two weeks ago. On October 26th the Elementary School held its Open House and it was well attended.

Valley's Fall 2017 Newsletter has been included with this Board Book. There are also two Newsletters from our Literacy and English Department Leads.

Required Action:

None

Attachments:

e. Weekly Updates
f. Elementary School Open House
g. Gratitude from a Valley Employee regarding the Board's decision to offer GIC Retirement Benefits
h. Valley Collaborative Newsletter

Valley COLLABORATIVE

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Weekly Program Updates from
Annie Willis, Valley Elementary School Principal

Each week the principals provide the team with an update on their schools. The information is most interesting and I thought the Board would enjoy reading these weekly e-mailed updates. I have included the weekly newsletters below:

Elementary School Week 8 Update

Hello! Sorry for late update but it has been a busy week. The Elementary school has also had a tough couple of weeks with student behaviors. Let's put it this way, when the fire department came to do a fire safety presentation on Monday one of my student's pulled the fire alarm during it. I told the department they were just practicing their new skills!

This week our biggest highlight was our open house tonight. It was awesome. The therapists and specialist teachers set up a curriculum fair in the gym to show off their work and what the students have done, while the teachers offered classroom tours. Over 30 families came. We were able to offer some childcare as well. Afterwards we did one of our movie nights for the kids and a safe trick or treating activity. There were lots of snacks, sugared up students and happy parents. My staff worked so hard and I appreciated seeing the students enjoying themselves. In particular Kerri Speck our life skills teacher as always did an amazing job organizing the after open house events.

Students have been visiting the MSPCA to visit and read with the animals, our OT have set up some new lunch expectations for the large group, we hired a PT finally and are closer to filling our open aides positions.

Tomorrow we are doing casual pajama day because the week has been long and we finally don't have meetings (well at least in person - one phone conference)

Elementary School Week 9 Update

Short week but busy fitting a 5 day work week into 3 days! This week we had a ton of meetings back to back, tours (Littleton and Dracut) etc… we welcomed Karen to our front office to provide much needed support for our building.

A few difficult cases still pushing boundaries as well but luckily we have been able to get the parents on board to connect home and school.

We have taken on a University of Massachusetts practicum student here. She will work 9 hours a week shadowing our BCBA's and entering behavioral data.

We are exploring some more STEM projects and have a really cool cross curriculum (music, greenhouse, science, writing) project planned for some of the classes. I'm excited to see the outcome and will share once we have it completed.

Required Action:
None

Attachments:
None

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Weekly Program Updates from
Nicole Noska, Valley Middle School Principal

Each week the principals provide the team with an update on their schools. The information is most interesting and I thought the Board would enjoy reading these weekly e-mailed updates. I have included the weekly newsletters below:

Middle School Week 8 Update

Student referral update: We wind down this week on Friday with a student program visit (Merrimack, NH referral) and a parent tour for a Lexington referral. Two new referrals in this week- one straight placement from Saugus and a 40 day extended evaluation from NMRSD. We have accepted two new students (Arlington and Andover) and are waiting to hear back from districts if parent has chosen Valley as the placement. The tours I have been giving have been so positive and the individuals on the tours (parents, advocates, districts) have been very impressed with the physical space and the programming that we are offering.

Initiative update: Items for our blue room are trickling in and as soon as the floor mats arrive we will begin installing the larger items. zSpace is a hit among the middle school students and staff who are utilizing it. Students are so excited to access their time each morning and we have seen a decrease in some student behavior as a result. Our work with Meghan Waters in regard to literacy is still ongoing. We have met two times, with our third meeting tomorrow to go over assessments and to discuss implementation of interventions/strategies and student who may need further reading assessment and remediation.

Trip/activity update: Students are going swimming tomorrow, as well as grocery shopping for cooking class materials and items for our Halloween Extravaganza, which will take place on the 31st. We have a great day planned on the 31st including 7 activities which all students, in all classrooms/ability levels, will participate in and rotate through. The afternoon will conclude with a Halloween Costume catwalk. Students who choose to participate will show off his/her costume in the middle school café in hopes of winning a school store gift certificate. We also have our volunteer time at Gaining Ground next Thursday.

Middle School Week 9 Update

Hi Chris, it's been a very busy week trying to reschedule all of the meetings, tours, and activities from the beginning of the week. Here are the highlights for tomorrow and the upcoming week.

Student referral update: Two referrals trickled in this week- one Malden and another for a 45 day assessment for a student from Dover, NH for whom the district is looking to place while the student is being assessed to see if she qualifies for special education services. This is the second student this school year that I have received a referral for under those circumstances. I had a great tour and visit with a student from Andover that I was convinced was going to start. I was very disappointed when I received a message on Wednesday morning from the student's mother that while she loved the program and actually 'liked Valley staff better' she went with another program (Perkins in Lancaster) because the middle school program was separate from the high school. This is the first time I have heard a parent voice a concern in regard to the program's location being on the same floor as the high school.

Initiative update: Due to the cancellation of school and the need to move our Halloween festivities, we will need to postpone one of our literacy sessions for tomorrow afternoon. Teachers have been really invested in assessing students' reading levels in an effort to develop interventions and remediation for students with significant reading deficits. Teachers and therapists are looking forward to working with their colleagues next Tuesday during professional development day. We have some great trainings to offer the paras during that day as well. I look forward to hearing their feedback after their sessions.

Trip/activity update: Students are going swimming tomorrow, as well as grocery shopping for cooking class materials and items for cooking classes. Our Halloween Extravaganza, which was postponed from Tuesday, will take place tomorrow afternoon. Due to time constraints we will be cutting out the Costume Catwalk, but students will still enjoy being able to wear his/her costume during the festivities after lunch. Next week the students will be going out to Gaining Ground on Thursday to volunteer.

I hope you have a great week ahead!

Required Action:
None

Attachments:
None

Valley COLLABORATIVE

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Weekly Program Updates from
Chris Cowan, Valley Transitional High School Principal

Each week the principals provide the team with an update on their schools. The information is most interesting and I thought the Board would enjoy reading these weekly e-mailed updates. I have included the weekly newsletters below:

Site 1 Week 8 Update

Site 1 has had an eventful week for several reasons:

The GOOD

- On Tuesday, students enjoyed an active, and interactive field trip to Boda Borg.
- Today, our 10th graders went on an academic field trip to the Harvard Museum of Natural History to study a cultural exhibit based on Native Americans, which ties into a current history lesson.
- Also today, Josh and Trevor took a very select number (5) of students on an overnight hiking trip to Mt. Cardigan in NH.
- Tomorrow, in preparation for our Halloween party (see below), staff will be taking students to Saver's for those interested in buying a costume at a reasonable price for Halloween. I'm excited for our students to have an opportunity to go to a store out in the community and make a purchase for an exciting occasion.

THE NOT-AS-GOOD

We had a tough beginning of the week with two students exhibiting threatening behaviors towards staff, creating an unsafe environment for all. More specifically, one student threatened to physically harm myself and then others, while the other student played more of a supporting role. Out-of-school consequences were given to both students. One student was able to have a (ultimately) successful meeting with myself, and has since rejoined our school community. It should be noted that Officer Simmons was not directly involved, but was present, helpful, and very supportive.

NEXT WEEK

- Monday, our students will be participating in a historical scavenger hunt at Sleepy Hollow Cemetery in Concord, in the spirit of the Halloween season. Students will be split into small teams and be required to locate the graves of a variety of interesting historical figures. Graves include authors Nathaniel Hawthorne and Louisa May Alcott, the first woman in America to earn a driver's license, and the sculptor of the Lincoln Memorial, among many others. Students receive academic credit for this trip, and the winning team will get a prize.
- Tuesday is our Halloween Celebration. This year, we "kick" things off with a costume-wearing kickball tournament at the Billerica Boys and Girls Club. An advisor group pumpkin carving contest and a donut eating contest are also on the agenda.
- Later in the week, we will be preparing to unveil our new and improved "Tree Shack" (school store) as we await the arrival of our display cases!
- Our Environmental Science class is working on a long-term sustainable living project and is coordinating with Boston Solar to schedule a tour of their facility in the near future.

Behind the scenes, we have had three tours (Waltham, Wilmington, and Woburn). We will most likely move forward with Waltham and Wilmington. We have two tours in the works for next week-one Chelmsford and one Melrose.

It was great spending some time with fellow leaders over at 25 these past few days. As always, looks like good things are on the horizon as our school year marches into November.

Site 1 Week 9 Update

I can't believe I'm writing this update-it does NOT feel like Thursday given the crazy week we've had. However, things are movin' and shakin' once again. Specifically:

Yesterday, my juniors went on the Sleepy Hollow Cemetery field trip and it was a success. The students were engaged and learned a lot about local history. And it should be noted-they were respectful and practiced good cemetery etiquette.

Today was our only truly "normal" day on site, with academics and vocational shops operating regularly.

Tomorrow is our Halloween party, which was obviously postponed from Tuesday. This will include kickball, donut eating, and other fun activities.

On a more frustrating note, we can continue to struggle with explosive behavior with one student, in particular. The staff as a whole continues to meet to discuss alternative supports and consequences to help this student get to graduation in June.

Looking forward to a good PD day on Tuesday to help "sharpen the knife" of our staff as we head into the holiday season.

Behind the Scenes:
- We've accepted a Tewksbury student with a Monday start date.
- We've rescheduled two tours from this week to next, with a few hopeful acceptances.
- We have two students coming next week for Visit Days that we hope to accept as well.
…I expect our enrollment to increase by at least three or four students before Thanksgiving.
-We hope to bring on a paraprofessional with social work background. This should help the site greatly.

Next week is a short week with only an indoor rock climbing trip on Thursday.

Required Action:
None

Attachments:
None

Valley COLLABORATIVE

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Weekly Program Updates from
Julie Fielding, Valley Transitional High School Principal

Each week the principals provide the team with an update on their schools. The information is most interesting and I thought the Board would enjoy reading these weekly e-mailed updates. I have included the weekly newsletters below:

Site 2 Week 8 Update

This was a tough week on site 2-a lot of students in crisis-I spent a lot of time using my social work skills this week ☺ Luckily it was all balanced out by a lot of good stuff too!

Both overnights were a huge success-highest numbers we've had in attendance yet! The rain had us switching some outdoor trips last minutes but luckily Wamesit always comes through for us. A few teachers attended some good conferences this week too.

Next week we have a trip to Walden Pond, a Corn Maze, Roller Kingdom, hot yoga at a yoga studio, a job tour and some Halloween festivities/activities planned. We have 10 students going out to take their drivers permit test too.

We have a few more IEP meeting, tours and an extended eval meet during the week too.

Site 2 Week 9 Update

With the short week this week and next week I don't have too much to report…This week we had a hike, community service, a macaroni and cheese cook-off, roller skating and 8 students went to the RMV to take the permit test.

Next week we have trips to the Freedom trail, Halibut Point, Gallery 360 and the zoo.

ELA MCAS retake is next week and the end of Quarter 1.

I think we have a good plan for PD focusing on the initiatives each program is prioritizing.

Required Action:
None

Attachments:
None

Valley COLLABORATIVE

Central Administration Office

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Weekly Program Updates from
Kristine Bonsack, Valley Transitional High School Principal

Each week the principals provide the team with an update on their schools. The information is most interesting and I thought the Board would enjoy reading these weekly e-mailed updates. I have included the weekly newsletters below:

Site 3 Week 8 Update

To say we had a not very good week is probably the understatement of the century. I have to give a big shout out to my entire staff, they totally jumped in and helped out during our crisis and did what needed to be done for our students. Lia was a trooper standing in is a teacher for the day while pulling double duty as Scott and I played centerfield when I was not in meetings. Only one more day left!!

The good news is next week Scott is back and we welcome Heather to the team to help us out vocationally. She will be tasked with continuing to develop and improve our vocational program so that it can support our ever growing student population.

We have Halloween activities planned for Tuesday. Lia and Brian have a Parent Advisory Group meeting on Wednesday. I have a few interviews set up and several IEP meetings.

Regular programming and activities will continue on.

Site 3 Week 9 Update

Compared to last week, this very short week was exactly what we needed. We welcomed Scott back. Heather also joined our ever growing family and we are excited to have her. We are having our Halloween festivities tomorrow.

Next week is another short week with PD and Veteran's day. I'm excited for the PD opportunities that our aides have to participate in. My teacher PD focuses on specific initiatives that the teachers are thinking about for this upcoming year. I have a few meetings and a tour.

Other than that it's business as usual… we hope ☺.

Required Action:
None

Attachments:
None

Central Administration Office

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Weekly Program Updates from
Joe Venskus, Valley Adult Services Update

Each week the Adult Services Coordinator provides the team with an update on the program. The information is most interesting and I thought the Board would enjoy reading these weekly e-mailed updates. I have included the weekly newsletters below:

Adult Services Update

I too apologize for the late update.

This week was good. Last night the adults participated in the Halloween Dance. We had a strong turn out and a fun filled evening of dancing, laughing and eating many goodies. I would like to Thank everyone who participated in our Breast Cancer Fundraiser. We've raised $200.00 and look forward to delivering the funds to Lowell General Hospital. Our new tables arrived for the common area. They look great, uniformed and has freed up some space in the common area. We've continued with meeting twice a week for staff meetings. These meetings have been received well by the staff and has given them a platform to discuss a variety of issues.

Tomorrow… we look forward to the PD day on the 7th. We are doing a Pot Luck Breakfast and Lunch for the day. We are also continuing to work on redefining our Volunteer Sites and working on expanding on our CBDS program to include activities for the individuals to work on adaptive living skills, career development, and interacting with the community.

Adult Services Update

This week was a whirl wind with the storm that came through. On Friday all staff wore there M&M shirt for Halloween. The individuals seemed to love the idea of the staff dressed up and it was a way to bring the team together. Tomorrow…we are delivering cards and poppies to the veteran's at D'Youville Manor on Nov. 8th thanking them for their service. We have collected $200.00 to raise awareness of Breast Cancer for Lowell General hospital. We are currently working with the hospital to schedule a time to present the funds to them.

Required Action:
None

Attachments:
None

Central Administration Office

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Annie Willis, Valley Elementary School Principal
Date: November 9, 2017
Re: Valley Elementary School Open House

The Valley Elementary School Open House took place on Thursday evening, October 26th. It was awesome. The therapists and specialist teachers set up a curriculum fair in the gym to show off their work and what the students have done, while the teachers offered classroom tours. Over 30 families attended the Open House. We were able to offer some childcare as well. Afterwards we had one of our movie nights for the kids and a safe trick-or-treating activity. There were lots of snacks, sugared up students and happy parents.

The staff worked so hard and we appreciated seeing the students enjoying themselves. In particular, Kerri Speck, our life skills teacher, as always did an amazing job organizing the after open house events.

Required Action:
None

Attachments:
None

Chris Scott

From: Denise Cook
Sent: Thursday, November 02, 2017 10:14 AM
To: Chris Scott
Subject: Feedback - GIC Retirement

Hi Chris,

Yesterday, I met with Patricia Hartung an Aide from the Elementary School yesterday about our retirement benefits. She has been with the Collaborative since 2008. She is thinking of retiring at the end of the school year. I wanted to share with you that Patty was pleasantly surprised when she did her research on our retirement benefits and how great they were. She also shared with me, that she could tell how proud you were that the benefit was 100% funding, when you mentioned it during orientation this year. It was such a great feeling hearing the feedback, and thought you would enjoy too.

Talk soon,
Denise

Denise Cook
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Valley COLLABORATIVE

When writing or responding, please remember that the Secretary of State's Office has determined that email is public record.

VALLEY COLLABORATIVE

Volume 6, Issue 1 News for the extended Valley Collaborative community Fall 2017

Celebrating, Connecting and Inspiring

We are: Giving Back

Page 3: Valley Middle School students raised more than $250 for victims of hurricanes Harvey, Irma and Maria.

We are: Giving Back

Page 4: Valley students explore nature and health, thanks to our new greenhouse.

We are: Improving

Page 11: Valley kicks off the new school year with a facelift, starting with a new and much improved reception area.

Dear Valley Collaborative family and friends:

Valley had very successful Open Houses for its Elementary School, Middle School, High School and Adult Programs. We had over 100 people tour and meet with our staff. It was an inspirational night with a great deal of positive feedback from parents and caregivers. Valley staff needs to be commended for all of their hard work and care.

On a sunny Sunday in October, the Valley Elementary School staff raised funds and awareness for research and lifelong programs for people with Autism. Staff came together as a community to celebrate, connect, and inspire at "The Greater Boston Walk for Autism." Our dedicated, passionate staff raised $3,925 towards the cause.

Valley's schools continue to enjoy strong enrollment trends and as such we are currently expecting to have to return a significant amount of revenue to our member school districts at the end of FY'18. This would make it the 4th consecutive year that Valley has been in a strong financial position where its net assets exceeded the 25% rule; resulting in a refund to its member districts. In FY'17, Valley returned $2,201,859 to its member districts and tuition rates remain at approximately FY'11 levels.

Our STEM Lab is up and running! We now proudly have a state of the art lab which is equipped with 3 zSpace units and a 3D printer. We are one of a handful of "school districts" in the Commonwealth who has this technology. Sixteen teachers across the collaborative completed an intensive 6 hour training. We can now add virtual/augmented reality to our teaching toolbox.

I would like to wish everyone a Happy Thanksgiving and thank you for all of your ongoing support for the work we do at Valley.

My best to you always,

Chris

Chris A. Scott, Ph.D.
Executive Director

Elementary Students Skating into School Year

Valley Elementary School had a wonderful start to the school year. Valley staff spent the summer engaged in thoughtful planning for our students for the 2017-2018 school year. We are eager to get started with some new curricula adventures and projects!

We are excited to implement new curriculum and associated tools that will elevate our students' learning through the use of hands-on materials. The elementary school is committed and fully dedicated to implementing the STEM/zSpace lab and Greenhouse classroom into the curriculum maps and school. As such, our teachers have been trained and student's classes have been scheduled to access these hands-on initiatives. In addition, our physical education teacher used time over the summer to create and integrate our new wellness program and skate pass curriculum into our school's curriculum maps. Valley Collaborative is the first school district in the state to implement the skate pass curriculum, wherein students will be using skateboards and snowboard items to learn balance, coordination and teamwork.

Additionally, students voted on elective choices. As such, electives will include hiking with our therapy dog, loom knitting for the homeless, engaging in recycled percussion and chorus, as well as studying an introduction to Spanish. Family events have been planned and our first event will incorporate parent exploration of our new hands on curriculum tools.

Technology is on our minds this year as well. Chromebooks have been integrated into the classrooms and students are using them for writing as well as tools to access our online curriculum options. Additionally, student portfolios and work samples will be available to parents digitally as we hope to showcase the amazing work our students accomplish as well as promote the relationships between families and Valley staff.

We are excited for the upcoming year! ■

KELLI BUOTE'S AND HEIDI SANDLER'S CLASSROOMS ENJOY APPLE PICKING ON A FIELD TRIP THIS FALL.

REBECCA NOONAN AND VANESSA SEBASTIAN NAVIGATE TARGET DURING THEIR LIFE SKILLS OUTING.

Dr. Scott's Clinical Corner: Social Anxiety Disorder and Smartphones

Editor's note: welcome to the first installment of "Clinical Corner." Each issue, Executive Director Dr. Chris A. Scott will address a clinical crisis or issue. First up: The Rise of Social Anxiety Disorder and its Connection to the use of Smartphones.

At Valley, we are seeing an increase in the number of children who suffer with a Generalized Anxiety Disorder and the numbers continue to rise. Children experiencing anxiety may appear restless, irritable, fatigued, have poor concentration, and experience difficulty sleeping. This anxiety and the resulting symptoms often make it difficult to carry out day to day activities and responsibilities. In particular, students with elevated anxiety levels often have difficulty maintaining healthy relationships with others (Mayo Clinic October 2017). At Valley, we often see students with elevated anxiety and stress which interferes significantly with their normal routine, occupational/academic functioning, and/or social relationships. More specifically, Social Anxiety Disorder is very prevalent in our student population.

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VALLEY COLLABORATIVE

Middle Schoolers Lend a Hand to Hurricane Victims

Autumn is here and things are "falling" into place! Valley Middle School has had a great start to the 2017-2018 school year. A therapeutic space, known as "The Blue Room," is being constructed to address, diminish, and prevent challenging behaviors such as self-injury, property destruction, and aggression. Joanna Abate, Valley Middle School's Occupational Therapist, reported, "This will be an incredible, soothing space for middle school students to help promote independence and self-regulation skills, which is crucial for student learning and success."

Through the use multi-sensory stimuli such as fiber optic lights, a variety of comfortable seating options, soothing music, slow-moving projections, and a calming bubble tube feature, students will be able to achieve a sense of calmness in order to promote and sustain attention skills, auditory awareness, focus, and visual tracking necessary for learning.

JOEY BAUER AND JOANNA ABATE, VALLEY OCCUPATIONAL THERAPIST, EAGERLY GREET 'SHOPPERS' DURING THIS FUNDRAISER.

In the tragic aftermath of Hurricanes Harvey, Irma, and Maria, the Valley Middle School wanted to help the victims affected. The initiative was driven by Special Education Teacher, Shana Dunlevy and Occupational Therapist, Joanna Bond. As the students in Shana's class learned about the state of Texas during the month of September, all the staff and students were saddened to hear about the destruction in many areas of Texas and wanted to help.

As animal lovers, the students voted to help their furry friends in Texas at the Houston Humane Society. The staff and students planned and executed an amazingly successful bake sale on Thursday October 5, 2017. Not only were these efforts educational, but over $250 were raised to help animals in need! Valley Middle School would like to give a huge thank you to all of the staff, students, and local customers who contributed to the success of this event. ■

VALLEY MIDDLE SCHOOL TEACHER, SHANA DUNLEVY, WITH MATT LAMPARELLI AND JOANNA ABATE, VALLEY OCCUPATIONAL THERAPIST, POSE WITH SOME OF THE ITEMS FOR SALE.

JACKIE SQUEGLIA, VALLEY SOCIAL WORKER, AND NICK SCHWEFLER, AS CASHIERS, SHOWING OFF SOME NON-FOOD ITEMS FOR SALE TO RAISE FUNDS FOR THE HOUSTON HUMANE SOCIETY.

VALLEY COLLABORATIVE

The The greenhouse at the Valley Elementary School is THRIVING! Our greenhouse is tremendously beneficial to Valley students because we are able to use it as a tool to explore nature and health. The greenhouse is incorporated into Valley's Health and Wellness Curriculum, called The Great Body Shop, by showing students the connection between health and nutrition, equaling overall wellness. Our greenhouse garden provides limitless possibilities for learning science, math, language arts, social studies and more! We are also able to use it for STEM projects throughout the classrooms.

Our greenhouse is currently transitioning to winter crops. The summer tomatoes were delicious (both large tomatoes and small cherry tomatoes). The students have finished using the summer harvest in our kitchen and enjoyed the products served with lunch. With the help of Vivi, our wonderful school chef, students turned tomatoes and cucumbers into pickles and tomato sauce, which were made from our crops! In early fall, cooler weather crops such as carrots, garlic and three different types of lettuce were successfully grown.

GIACOBBE VINCETT, TRISTIAN THEROUX, AND ADRIEN GALARZA PROUDLY SHOW OFF THE LEAVES THEY HAVE NURTURED TO GROW IN VALLEY'S GREENHOUSE AS PART OF THEIR MATH AND SCIENCE LESSONS.

In addition to growing crops, the Valley greenhouse is also home to aquatic life and habitats. Three strong goldfish found a home in our pond and love being fed by the students. Our students love to watch these fish eat. Snails and water plants are the next additions to the pond. Their job will to help keep the pond healthy and clean.

Students will be accessing the greenhouse throughout the year, not only for gardening purposes, but to connect and extend our science curriculum. Additional STEM lessons will focus on activities that relate to state curriculum standards, such as heat transfer with the solar panels and soil composition. Also, our physical education teacher will be sure to incorporate the wellness classroom lessons into the growth and nutritional values of the food. Finally, our parents are getting involved in the hands on nature and planting with their students at the next event! It is an exciting time for our students to engage in hands-on learning through our Greenhouse! ■

VALLEY COLLABORATIVE

Site 1: Palpable Positive Energy

This fall, Valley Transitional High School's vocational programming on Site 1 has instituted several exciting changes that have already enhanced student learning, both academically and vocationally. Specifically, we have transitioned from a "daily" academic-vocational schedule to a "weekly" academic-vocational schedule. In the past, the number of days per week a student worked was based on their grade level. For example, a sophomore worked two days per week whereas a junior worked three days per week. Now, students partake in one whole week of academics, followed by one whole week of vocational experience. This biweekly vocational schedule reflects what students at traditional technical high schools experience and as such, it is important to Valley to replicate a true high school experience for our students, whenever possible. With this scheduling shift, we are hopeful to see an increase in independent student internships. We are looking to work with companies willing to take a student every day, every week. This consistency would allow us to send one student to an employer one week, and another student the next week.

NATE GRIDELLI, AN UNDERCLASSMAN ON SITE 1, VISITED HARVARD'S MUSEUM OF NATURAL HISTORY WHERE STUDENTS CONTINUED THEIR STUDIES ON NATIVE AMERICAN CULTURE AND AMERICAN HISTORY.

While this may seem like merely a procedural adjustment, we have already seen a remarkable increase in student output, engagement, and morale in the classrooms and the vocational shops. In fact, the cause-and-effect of this new programmatic adjustment has been positive in numerous ways.

The schedule provides students and teachers with five consecutive class days, which:

- Provides more time on learning for students within the classroom
- Helps increase teacher efficiency in generating weekly lesson plans
- Increases consistency from day-to-day for students who struggle with organization and executive functioning challenges
- Increases the retention of information and recalling previously learned concepts
- Increases MCAS readiness due to exposure to concepts potentially targeted by the exam

The schedule also provides students and vocational coaches with five consecutive vocational days, which:

- Allow coaches to focus on specific projects that can be completed, from start to finish, within a week's time. In our woodshop, for example, our coach can work with the same students all week. This allows the coach to introduce projects on Monday, work with them throughout the week, and finish a project by Friday. This way, our students can feel accomplished through seeing the fruits of the labor in setting short term goals.
- Our coaches can also create timelines within the curriculum, allowing them to teach the skills necessary to learn a vocation in a more organized, structured manner, seemingly following a practical scope and sequence of each profession.

LUCAS FLORES HELPED REPLACE A FLOWER POT ON THE FRONT DECK AT VALLEY COLLABORATIVE TO DECORATE FOR THE FALL SEASON.

Our new schedule has also allowed us to incorporate more PBIS incentives within our programming. As such:

- Students can earn vocational "fill-in days" toward the end of an academic week if they have gone above and beyond in the classroom, combined with little to no behavioral issues. This incentive works well for our students who simply do not enjoy academics and/or a classroom environment.

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The Latest Valley Teaching Tool: Virtual Reality

Valley Collaborative is honored to support Glen Costello and Heather Mackay, Valley STEM coordinators as we move forward in advancing our science, technology, engineer-ing and mathematics curricula, collaborative-wide. Students and staff across Valley Collaborative are taking steps towards increasing their STEM (Science, Technology, Engineering, Mathematics) fluency. Throughout the Collaborative, teachers have made a strong effort towards incorporating simple STEM activities inside of their curriculum to increase student engagement. Overall teacher attitude to mathematics, which is the highest factor in student engagement, has never been higher here at the collaborative!

Last year, Valley teachers began to use an online mathematics curriculum titled ST Math, which aims to focus on math concepts and eliminate barriers to mathematics lessons, including (but not limited to) reading abilities. To date, 126 students collaborative wide have used ST Math. On average, students are receiving between 45-90 minutes per week of individualized, rigorous math instruction thanks to ST Math! We are happy to report ST Math is meeting the needs of our diverse learners in many of our programs.

VALLEY'S STEM DEPARTMENT LEADS, GLEN COSTELLO AND HEATHER MACKAY, POSING FOR A PHOTO DURING THE OCTOBER ZSPACE TRAINING.

Over the summer, Valley proudly constructed a state of the art STEM Lab, which is equipped with three 'zSpace' units as well as a 3D printer. Valley Collaborative is one of only a handful of school districts in the Commonwealth who has this technology available to students to access the world of virtual reality learning in order to teach our diverse learners. 'zSpace' combines "augmented reality" and "virtual reality" to create the ultimate learning experience. Valley's 'zSpace' Learning Lab is comprised of three stations, with each station including a suite of educational software, hundreds of learning activities ready for integration into our curriculum, and zSpace all-in-one PCs.

COREY SHEPARD GUIDES STUDENTS OF SITE 2 "EAST" USING THE STEM LAB THROUGH A VIRTUAL REALITY LEARNING ACTIVITY.

This Fall, sixteen teachers across the Collaborative completed an intensive six hour training targeting the use of this innovative STEM Lab equipment. Thank you to the widespread support in each of our programs who provided coverage for our teachers to be able to receive this necessary training. We can now add virtual/augmented reality to our teaching toolbox! The next training for teachers will be offered in early November. ■

VALLEY ELEMENTARY SCHOOL STUDENT OWEN MCMAHON, ALONG WITH AMY ROSS, BCBA AND JEN BERGERON, CLASSROOM TEACHER, DURING A VIRTUAL REALITY LESSON.

STUDENTS OF SITE 2 "EAST" AT A LOCAL MICROSOFT STORE AFTER A 3D MODELING CLASS.

VALLEY COLLABORATIVE

Alternative High School: Unique & Distinct Approach

As the 2017-2018 school year begins, Valley Transitional High School's alternative programming on Site 2 is excited to offer three distinct and unique programs taking place for the second year! Given our ability to serve children with so many diverse backgrounds, Valley has reached an even wider scope of students and school districts! Valley Transitional High School's alternative programming on Site 2 includes programmatic distinctions labeled the "West," the "North," and the "East."

HANNAH MORIARTY, MCKAYLA NIEVES, BRITTANY BRITTON, SAMANTHA CARDONA, BRITTANY MAIURI, ANDREW FERRIE, JOE KOSTIKOV AND SETH KNOBLAUGH ENJOYING A HAYRIDE ON THEIR WAY TO PICK APPLES.

Currently, our "West" program is entrenched in developing relationships between peers, and between staff and students. As such, students recently visited MetroRock Gym for rock climbing and a high ropes course, aimed to provide the footing for fostering the development of these relationships! Students climbed through obstacles and pushed themselves to the limits 60 feet above the ground with nothing more then a harness and a rope for safety! Valley students ended the 20 minute aerial workout with a "leap of faith" and zip lined 80 feet across the course. The West program is hoping to continue its efforts in encouraging our students to take positive risks with additional rock climbing and rappelling trips, as well as overnight camping and hiking trips.

In the newly designed "North" program, students have control over their week and are an integral part in developing his/her program. A program which relies on a high level of investment from its students, North has begun a democratic approach to choosing trips, cooking classes and menus, as well as honoring their own top students. Every Friday, students and staff together discuss the week, plan out future opportunities and students have equal vote with their staff to make decisions on site. As such, the "North Star" is chosen weekly by staff and students and the recipient receives double PBIS points and is recognized by the school community. So far, North has enjoyed trips to Portsmouth and Newburyport, as well as a recent apple picking trip to Honey Pot Apple Orchards and a Halloween trip to Salem, MA.

Finally, Valley's "East" program has enjoyed a successful beginning to the school year. The East is focused on setting up college tours and STEAM programming, with new robotics, coding, and "Arts in Science" additions. STEAM is an educational approach to learning that uses Science, Technology, Engineering, the Arts and Mathematics as access points for guiding student inquiry, dialogue, and critical thinking. The end results are students who take thoughtful risks, engage in experiential learning, persist in problem-solving, embrace collaboration, and work through the creative process.

These are the innovators, educators, leaders, and learners of the 21st century! Valley students are working with Microsoft and Umass Lowell Sound Engineering departments in these areas.

STUDENT KAYLA BLIZZARD HOURIHAN AND TEACHER COREY SHEPHERD EXPERIMENTING IN OUR NEW STEM LAB.

On September 11th, 2017 "East" side visited the Haverhill Firefighter Museum to tour the museum. They were then invited to a private session with the creator of the 9/11 memorial, who discussed the inspiration that led to the memorial dubbed "Clambering Upward". Students were interviewed and this experience was highlighted in a tremendous article by the Eagle Tribune of Lawrence, MA. Valley is so proud of our students who took part in this experience, not to mention the appreciation our "East" side students demonstrated to the men and women of the Haverhill Fire Department.

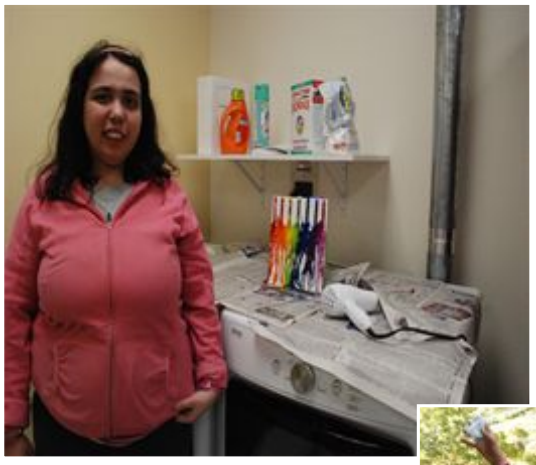
Site 2 has already incorporated its new students and staff into the fabric of our day to day programming. The focus from Valley's amazing teachers continues to prioritize creating and fostering positive trusting relationships with our students. Valley Transitional High School's Site 2 programming would not be what it is without the teachers, aides, and social workers who build our children up every day and allow them to access the amazing programs Valley has to offer. ■

Site 3: Planning and Preparing for the Year Ahead

The programming on Valley Transitional High School Site 3 has provided the backdrop to begin another great school year! Our programs are continuing to grow and we have added a new classroom in our School and Life Skills program. All of our students continue to work and learn valuable vocational skills out in the community. We thank all of community partners who always welcome us into their businesses so that Valley students can gain the skills they need to be as successful as possible. In the classroom, students are focusing on functional academics and independent living skills.

Our afterschool recreation program started October 2 and has many exciting activities planned by listening to the student's wants and needs. Based on a feedback survey completed by the students at the end of the school year in June, we have incorporated additional sporting activities into our after-school programming. This November, students will develop, increase, and refine their soccer skills at a local gym. Throughout the year, students will be able to participate in other sports-based activities such as gymnastics, basketball, and swimming. In addition to adding more sports-based activities, we have created scene study classes where the students will be able to practice their dramatic appeal in order to prepare for the upcoming spring play!

As it's never too early to think globally, we are eager to begin preparations for our annual school trip! This year, we are planning to travel across the country in order to focus on exploring San Francisco. This great city offers a variety of learning experiences, where we plan to take a sightseeing tour, travel to see the Redwoods at Muir Woods, explore Alcatraz, and enjoy a San Francisco Giants baseball game. There is already a buzz about this trip from Valley students as students and staff alike are excited to experience another part of the country together!



MONICA BRUNI PROUDLY DISPLAYS HER ART PROJECT.

AMIE HOWARD (LEFT) AND MARY-ALICE JACKSON (RIGHT) AT MINE FALLS PARK ON A HIKE IN THE AFTER-SCHOOL PROGRAM.

Palpable Positive Energy

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- "Academic Recovery" exists for students who incur two or more absences in an academic week. This means that a student is required to spend time making up missed assignments at the beginning of their vocational week before they are able to rejoin their shop. Additionally, students are rewarded at the end of each month if their attendance is exemplary.

Aside from our scheduling changes, a few other modifications have been made to our programmatic offerings, including:

- "Civics and Media Literacy in America:" a new senior class examining American government and political structure, current political climate, and civic responsibilities for our young adults, where political speeches and social media are explored.
- "Transitional Living:" a class that ensures students are working towards transition planning goals on his/her IEPS, while also preparing upperclassmen for their journey into adulthood.

The positive energy within our school is palpable as the beginning of the school year already seems like a distant memory. Student success and confidence is booming and we look forward to continued accomplishments throughout the entire year! ■

Adult Services: Recognizing Vocational Independence and Excellence

This fall, Valley Collabora-tive's Adult Service program has many individuals to honor with his/her commitment to excellence and dedication in the workforce and workplace.

The Today and Tomorrow Program would like to acknowledge three outstanding examples of vocational independence and excellence. Crystal Dwyer recently celebrated three years of employment with Wegmans, an upscale regional grocer with a history of excellence in the marketplace, which is a true accolade of her performance and her dedication to her job. Ryan Poisson was promoted to working five days a week at Chelmsford High School as a result of his excellent work ethic and commitment to all things Chelmsford. Additionally, Mike Krawczyk will be honored for his ten years of service to the Lowell National Historic Park (LNHP), and as such, LNHP awarded him with a VIP centennial coin in recognition of his years of unwavering service. In addition, Kenneth Bonnell, a student from Valley Transitional High School's programming in School to Work on Site 3, joined Valley's Today and Tomorrow Program after graduation. We are excited to have Ken join our Adult Services team!

Valley's Adult Services program also welcomes Joe Venskus and Melina Seitzinger to join its staff! Joe Venskus has worn "many hats" over his twelve years of service with Valley and it was only a matter of time that his wealth of experience and knowledge would lead him to our Adult Services program. Staff from the Today and Tomorrow Program, in addition to contracted services through DDS and MRC, will surely benefit from his leadership as both the staff and individuals being served welcome Joe to his new role as Adult Services Coordinator.

Valley's Adult Services program, in order to meet the needs of the Individuals they serve, identified an ever-growing number of Individuals with disabilities who are experiencing emotional barriers to their ability to reach/sustain their independence. In an effort to ensure each Individual in our adult program receives access to services and resources aimed at increasing their skills and potential, a social worker position was added and filled by Melina Seitzinger. Melina has been with Valley Collaborative for nine years and will bring her clinical knowledge as a Licensed Independent Clinical Social Worker (LICSW) in addition to her programmatic experience working with government agencies to the Adult Program. Melina and Joe will work together to incorporate diverse programming for the individuals served through Valley Collaborative Adult Services. We are excited to have Joe and Melina combine all of their talents in these roles!

In addition to providing vocational experiences, Adult Services offers Individuals the opportunity to learn and practice a variety of adaptive life skills that will enhance their independence. The Community Based Day Services (CBDS) has been addressing health and wellness within the context of their programming and incorporated these learning opportunities by bringing awareness to and support for Breast Cancer Awareness Month this past October. CBDS made and sold pink ribbons for $1 to donate all proceeds to support The Cancer Center at Lowell General Hospital.

Please stop by and visit our program-our door is always open! Our goal is to be visible and productive members of the Valley Collaborative community. ■

RYAN POISSON HARD AT WORK AT CHELMSFORD HIGH SCHOOL.

CRYSTAL DWYER RECENTLY CELEBRATED HER THREE YEARS OF EMPLOYMENT AT WEGMANS IN BURLINGTON, MASSACHUSETTS.

ADULTS AND VALLEY STAFF CELEBRATED THE KICKOFF OF THE NFL SEASON BY HOSTING A "PATRIOTS" DAY, SHOWING OFF THEIR NEW ENGLAND PRIDE.

Dr. Scott's Clinical Corner

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The current DSM-5 definition of Social Anxiety Disorder is:

A persistent fear of one or more social or performance situations in which the person is exposed to unfamiliar people or to possible scrutiny by others. Students suffering from Social Anxiety Disorder fear that they will act in a way that will be embarrassing or humiliating. Exposure to the feared situation almost invariably evokes anxiety. The individual almost always recognizes the fear is excessive. The fear situation is either avoided or endured with intense anxiety or distress. (The American Psychiatric Association 2013)

While this definition is clearly the most definitive and precise official definition produced so far, "social anxiety disorder" has only been officially recognized since 1980, and the problem did not become adequately explained until the 1987 version of the DSM-III-R. Thus, the definition of social anxiety disorder is becoming clearer and more precise with each edition.

According to Wikipedia, on June 29, 2007, the first iPhone was released. The rise of Social Anxiety Disorder and its connection to the use of smartphones definitely has our attention at Valley. Between 2011 and 2013, the percentage of teens nationwide who had smartphones increased from 23 percent to 37 percent. In 2012, 81 percent of teens used some form of social media.

Alexandra Ossola, in her article titled "A New Kind of Social Anxiety in the Classroom," explores the rise of Social Anxiety Disorder and its connection to the use of smartphones. "An estimated 15 million Americans have social anxiety disorder, according to the Anxiety and Depression Association of America, and symptoms usually start around age 13. More than just shyness, social anxiety causes people to fear the judgment and scrutiny of those around them. People with social anxiety often have concurrent disorders like depression. The disorder can affect every aspect of a person's life, from academic performance to self-esteem; in severe cases, social anxiety can be debilitating, keeping sufferers in bed and out of public places to avoid confrontation." Either way, though, she hypothesizes that teens are using social media as a crutch, a replacement for the in-person interactions that help them develop socially. "It's going to take a lot more research because, as I've seen in my other research about social media, due to excessive use of cell phones, teens and young people alike are not talking face to face. It's hampering their social skills," she said (The Atlantic January 2015).

Jean Twenge, a professor of psychology at San Diego State University, in an article titled "Steve Jobs, Apple and Social Anxiety," states that we are addicted to our phones and as a result, she concludes that our mental health and relationships may be suffering. The iGen generation, born after 1995, is the first generation to spend their entire adolescence with smartphones. Twenge declares, on the tenth year anniversary of the iPhone, the iGen is now becoming adults and there are serious adverse side effects of smartphone technology being used to surplant face-to-face interactions and relationship building. "More and more studies suggest that electronic communication—unlike the face-to-face interaction it may replace—has negative consequences for mental health." (Newsweek July 2017).

As such, I believe it behooves us to take seriously the amount of time spent using smartphones and other 'screen time' technologies. In other words, too much exposure can make us unhappy, socially disconnected, or according to the experts, one could develop anxieties in social settings, perhaps leading to a social anxiety disorder. In the age of social media and technology, it is important to teach our children what an appropriate amount of use of screen time looks like. At Valley, our programming provides students many opportunities to build meaningful, authentic relationships with peers and staff with a focus on fostering relationships. At Valley, we help our students establish, enhance, and practice social skills in targeted skill building groups lead by Speech Language Pathologists on the basis of Michelle Garica Winner's Social Thinking strategies, as well as by incidental learning through common, typical classroom interactions. We believe social connectedness is a precursor to all learning. ■

VALLEY' S EXECUTIVE DIRECTOR,
DR. CHRIS SCOTT, Ph.D., M.Sc., M.Ed, B.Ed., BA.

Sincerely yours,

Chris

For more information on this topic, please contact us. We are here to educate/serve.

Facilities Report: Building for Success

Valley's Operations and Facilities Department, along with the help of our contractors and vendors, had a very productive and exciting summer. We met each timeline set forth for various projects and are proud of the hard work it took to accomplish our many goals. In each of our programs, we accomplished interior improvements and updates to refresh all of our classroom and treatment spaces in addition to larger renovations at 25 Linnell Circle and 40 Linnell Circle.

At 25 Linnell Circle, a reception area was constructed in order to create an appropriate greeting space for all who enter and serve as a directory for Valley's Adult program, as well as Valley's Central Offices. The reception area is a very welcoming addition to help the flow of traffic on the inside of the building. As for the outside of this location, two reflective entrance signs were added to help identify this site as a Valley Program. Lastly, a mailbox was added to 25 Linnell Circle.

At 40 Linnell Circle, the restrooms located on the second floor were renovated, which enhance personal care and activities of daily living lessons, as well as the general functionality of the facility. Corian countertops were installed with built in sinks and faucets to help the usability of this area. The partitions between stalls were replaced and contain new toilet paper dispensers. Additionally, the paper towel dispensers were replaced and full-sized mirrors were installed to finish these enhancements.

At 40 Linnell Circle, all of the tile floors received a "facelift" and were refinished. We welcomed the fall season by planting mums and pumpkins around the entrance. While the temperatures remain a little warm, we are festively decorated and ready for the fall season! Our department is excited to begin another successful school year! ■

VALLEY COLLABORATIVE

Valley Collaborative Leadership Team

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Valley Collaborative

Literacy News

November, 2017

Comment [1]: Hi Meghan!

This is brilliant!!!! :) This is precisely the type of newsletter I was looking for. Would you mind sharing it with the other Leads? We can use this as a talking point at our next meeting I would also love to share it with Dr. Scott and perhaps highlight your work at the next Board meeting. Great work as usual. :)

Best,
Joia

Working Towards Balanced Literacy

In the 2016-2017 school year, bringing valuable reading/writing instruction and opportunities to our diverse population of students at the Valley Collaborative was and continues to be the main priority. At the Elementary School, the devoted teachers have worked to persevere and enrich the roll out of Reader's Workshop, Writer's Workshop, and Word Work into their daily routines to allow their students to best access the Massachusetts Frameworks in their specialized and therapeutic setting. The Middle School is now taking the initiative to bridge the literacy practice, instruction, and structure to pursue our instructional growth as a collaborative and to better keep student learning fluid from one setting to another.

In this 2017-2018 school year, the objective is to continue to bring awareness in ensuing "balanced literacy" for our students' school experience throughout the collaborative. With a better idea on available resources, trainings, collaboration and consultation--the goal is that staff will feel comfortable and supported to take on the challenge of how their quality of instruction can be lifted.

Resources at your Fingertips

https://wonderopolis.org

Wonderopolis celebrates natural curiosity where each day an intriguing question is posed and explored in a variety of ways. Wonderopolis was created by the NCFL, a nonprofit which supports learning, literacy and family engagement in education.

https://newsela.com

Newsela is an education technology startup dedicated to transforming the way students access the world through words, publishing high-interest news and nonfiction articles daily at five levels of complexity for grades 2-12 using a proprietary, rapid text-leveling process.

https://dogonews.com

DOGOnews is a leading source for current events, news and non-fictional content for Common Core ELA, Science and Social Studies.

Did you know?

The 2017 English Language Arts and Literacy Framework for grades PreK-12 has been released. The new Massachusetts Curriculum Framework was approved March 2017. You can find the revised framework at:

www.doe.mass.edu/frameworks/

A Note from the Literacy Department

I have been with Valley Collaborative since September 2011. I have my initial license in Elementary Education for grades 1-6 and my professional license for Special Education: Moderate Disabilities K-8. I was a classroom teacher for grades 4-6 for the Elementary School for 5 years. For over a year now, I have been a literacy instructor for the Elementary School where I work with students requiring reading/writing intervention 1:1 and/or in groups. I also work with new teachers in the classroom to coach, model, and co-teach with the Reader and Writer's Workshop curriculum we use. Within my time of being with Valley Collaborative I have been fortunate to be mentored and coached through a 5 year roll out of Reader's Workshop and Writer's Workshop with Tammy Mulligan. Additionally, this year I am working on my Wilson Level 1 certification to enrich my practice with students in reading interventions and to support word work with teachers. As Literacy Lead, it is important to continue to outreach to staff to support them in needs of instructional support, specific student needs, curriculum and curriculum map development, professional development, resources, support in the Foundations of Reading MTEL, celebration of student work and progress, etc. Please feel free to reach out to me at any time regarding any Literacy thoughts or needs.

Best,
Meghan Waters, M.Ed.

Valley Collaborative English and Humanities Department

Welcome Back!

We hope that everyone has had a great start to the school year and we are excited to share some of the great things that are happening this Fall around Valley's English and Humanities department!

A Department Always Improving

With the school year in full swing, the department has initiated a movement to look inward and continue to improve the department. The first step of this improvement initiative this year is to implement a department wide survey to pinpoint the needs that exist in the department and anything that we can do to improve. Valley's English department spans multiple sites so it is vital to obtain feedback collaborative wide. We are excited to see the feedback from the survey and continue to improve.

TOP STORIES

Site 1 Takes on Humanities

With the recent expansion of the American Experience Class, the 10th and 11th graders on Site 1 will be looking deeper into what exactly falls under the umbrella of humanities. With upcoming field trips to Harvard's Peabody Museum and a private tour of The State House, Site 1's students are looking forward to understanding further the deep connections that we as a people have to the state of Massachusetts and a historic building where many important decisions are made.

October Spine Chillers Writing Contest

The Spine Chillers contest is for students ages 11-18 in partnership with *Young Writers* out of Boston who have been working with schools and students since 1991. The contest itself is a 100 word mini saga that has a series of lessons that may be used with creating these stories. The stories are entered in a contest with many other schools in the area and the students are entered in a chance to win an iPad and potentially be published. The site *www.youngwritersusa.com/contests/spine-chillers* has entry forms, posters, and grade specific lesson plans for students that will aid in their writing. We look forward to reading these exciting short stories from Valley's young authors.

A Message From the Department Head

My name is Matt Manfredi and I teach American Experience—History and English to all levels of high schoolers. I graduated Roger Williams University and am currently attending Endicott College pursuing my masters degree. I head the English and Humanities department at Valley Collaborative and this is my fourth year at Valley. In addition to teaching, I coach wrestling at Wakefield High School. The progress that Valley has seen in this short amount of time has been impressive. I really enjoy the students and colleagues I work with which makes this job so much more rewarding. Working at Valley has been one of the most fulfilling aspects of my life and I owe Valley a great deal to my development both professionally and personally. I look forward to working with each and every one of you during this new school year and beyond.

Yours in English, Matt Manfredi *mmanfredi@valleycollaborative.org*

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MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: November 9, 2017
Re: Executive Session

To consider the purchase and value of real property.

Required Action:

None

Attachments:

None