

**Valley Collaborative
Board of Directors Meeting
25 Linnell Circle, Billerica, Massachusetts
Thursday, October 24, 2019 ▪ 10:30 a.m.**

Action Required

- I. Approval of Minutes
 - a. Board of Directors, General Session: September 19, 2019
- II. FY'19 Financial Update
 - b. FY'19 Audit completed by Fritz DeGuglielmo LLC
 - c. Treasurer's Report

No Action Required

- III. Communications
 - Making a Difference Awards
 - d. Students, Adult and Staff of the Month
 - School Monthly Updates
 - e. Elementary School Updates
 - f. Alternative Programming Middle School and Transitional High School Updates
 - g. Transitional Programming Middle School and Transitional High School Updates
 - h. Adult Program Updates
 - Valley Extra Curricular
 - i. 2019 Blue Ribbon Student Leadership Institute and 20th Annual Blue Ribbon Schools of Excellence Conference
December 12-15, 2019
 - Community and Staff Feedback
 - j. Email from Dr. Scott to Valley Staff thanking them for their condolences
 - Community Relations
 - k. Valley's Fall 2019 Newsletter



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Approval of Minutes

Attached please find the following minutes:

- a. Board of Directors, General Session: September 19, 2019

Required Action:

Vote to approve the minutes:

- a. Board of Directors, General Session: September 19, 2019

Attachments:

Board of Directors, General Session: September 19, 2019

**Valley Collaborative Board of Directors
General Session Meeting Minutes
September 19, 2019
10:05 a.m. – 10:43 a.m.
25 Linnell Circle, Billerica, MA**

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

Collaborative Representatives Present: Dr. Chris Scott, Executive Director; James George, Accountant; Ms. Heidi Kriger, Treasurer; Members of the Collaborative Senior Leadership Team

Also Present: Mr. Thomas Lent, Marathas Barrow Weatherhead Lent LLP; Dr. Lori Likis, Principal Consultant for the Valley Collaborative District Five Year Improvement Plan

Call to Order: Mr. Timothy Piwowar, Chairman, convened the Collaborative Board Meeting at 10:05 a.m.

Mr. Timothy Piwowar and Dr. Chris Scott welcomed all in attendance to the Collaborative's first Board meeting of the 2019-2020 school year.

Approval of Minutes

Mr. Timothy Piwowar asked for a motion relating to the June 6, 2019 meeting minutes.

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

VOTED: To approve the General Session Meeting Minutes for the Board of Directors dated June 6, 2019.

The vote was 7-0-2. Mr. Timothy Piwowar, Dr. Michael Flanagan, Dr. Denise Pigeon, Mr. Everett Olsen, Dr. Jay Lang, Dr. Laura Chesson and Mr. Brad Morgan voted yes. Mr. Steven Stone and Mr. Christopher Malone abstained.

Community and Staff Acknowledgement

Dr Scott and the Board acknowledged Mr. Sean Curran, who recently celebrated his 30th work anniversary with Valley Collaborative.

Financial Update

Dr. Chris Scott presented to the Board an update on Fiscal Year 2019, which currently was under audit by the Collaborative's independent auditors. Dr. Scott provided an overview of the

revenues and expenses, assets and liabilities and programmatic financial results. Dr. Scott reviewed with the Board the Collaborative's cash position as well as the capital improvements made in Fiscal Year 2019. Dr. Scott explained that based on the preliminary cumulative surplus calculation, she did not foresee additional surplus funds to distribute to the Member Districts (the Board previously voted during its June 2019 meeting to distribute \$500,000 in surplus funds). Dr. Scott also highlighted the success of the adult program. Dr. Scott and Mr. George provided a brief update with respect to the audit efforts and an upcoming actuarial report that will be presented to the Board during the October 2019 Board meeting. A copy of Dr. Scott's Financial Update Memo was included within the Board materials.

Treasurer's Report

Ms. Heidi Kriger, the Collaborative Treasurer, provided the Board with her report. Ms. Kriger provided a verbal summary of her report, including available balances, transfers, withdrawals, OPEB trust amounts, PARS Statement interest income and ending balances for the time period May, June and July 2019. A written summary report was contained within the Board materials.

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

VOTED: That the Board of Directors accepts the report of the Collaborative Treasurer, as presented at this meeting, and requests that a copy of the report be filed within the Treasurer's file maintained at the Collaborative

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

Valley Organization Chart

Dr. Scott presented and reviewed the organizational chart for Valley Collaborative for the 2019-2020 school year. There was no further discussion.

Adult Services Policy Manual

Dr. Scott presented and reviewed the proposed Adult Services Policy Manual. The Board discussed.

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

VOTED: That the Board of Directors approves the Adult Services Policy Manual in the substantive form presented at this meeting.

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

Tyngsborough Renovation Update

Dr. Scott and Dr. Flanagan provided the Board with an update to the capital improvements made pursuant to the lease amendment to the lease agreement with the Town of Tyngsborough and Tyngsborough School Committee. There was no further discussion.

District Five Year Improvement Plan

Dr. Scott and Dr. Lori Likis presented the status and goals of the final year of the Valley Collaborative District Five Year Improvement Plan Update. The Plan was contained within the Board materials, which contained the objectives and goals for the final year of the Plan and an analysis of outcome measures. There was no further discussion.

Miscellaneous

The Board was presented an overview of the Collaborative's new website.

Dr. Scott provided the Board with a transportation update, which included a summary of the replacement of vans. A copy of her memo was contained within the Board materials.

The Board was provided programmatic and status updates relating to the Alternative Programming Middle School and Transitional High School and Adult Program by the respective principals and leadership.

Dr. Scott referred the Board to the Board materials which contained several communications received since the last Board meeting.

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

VOTED: To adjourn the Board meeting.

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

Mr. Timothy Piwowar adjourned the Collaborative Board Meeting at 10:43 a.m.

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

- School Year 2019-2020 Electronic Board Binder for September 19, 2019 Meeting

Respectfully Submitted,

Mr. Timothy Piwowar, Chairman

Dated: _____



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: October 24, 2019
Re: FY'19 Audit

The Valley team is proud that the FY'19 Audit is again finding free. The Auditors will be presenting the Audit at the Board Meeting. Below are a few excerpts from Dan Schaffner's email:

The Collaborative's administrative costs have decreased approximately \$172,000 in the two fiscal years since the end of fiscal 2017, including a nearly \$75,000 decrease in fiscal 2019. Administrative costs in fiscal 2019 include one time implementation costs of payroll services with ADP. The total administrative cost decrease would have been well over \$100,000 if the payroll implementation costs were not included. The decrease in administrative costs is related to continued efficiencies in staffing and consolidation of duties.

In relation to the net surplus:

The Collaborative's net general fund surplus for fiscal 2019 was approximately \$861,000, before factoring in member credits of \$500,000 and a transfer in from the Collaborative's capital reserve fund of \$200,000. This amount is a reflection of the Collaborative's operating activities during the fiscal year, despite only an approximately \$200,000 increase in revenues and \$1,200,000 increase in expenses compared to fiscal 2018.

Required Action:

Vote to Accept Audited Financials
Vote to Accept UFR

Attachments:

FY'19 Valley Collaborative Signed Engagement Letter
BOD Letter
Summary of Financial Activity Charts
Financials Draft
UFR Draft



FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

July 25, 2019

To the Board of Directors and Management

Valley Collaborative
40 Linnell Circle
Billerica, MA 01821

We are pleased to confirm our understanding of the services we are to provide Valley Collaborative for the year ended June 30, 2019. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Valley Collaborative as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Valley Collaborative's 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. As part of our engagement, we will apply certain limited procedures to Valley Collaborative's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Statement of Revenues, Expenditures and Changes in Fund Balance of the General Fund – Budget to Actual
- 3) Schedule of Funding Progress of Other Postemployment Healthcare Benefits
- 4) Schedule of the Collaborative's Proportionate Share of Net Position Liability
- 5) Schedule of Pension Contributions

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Valley Collaborative and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Valley Collaborative's financial statements. Our report will be addressed to the Board of Directors of Valley Collaborative. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the

8 Essex Street • Newburyport, Massachusetts 01950 • Tel: (978) 462-2161 • Fax: (978) 462-8005

www.fd-cpa.com

purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Valley Collaborative is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Valley Collaborative's compliance with the provisions of applicable laws, regulations,

contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes and the Uniform Financial Report of Valley Collaborative in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes, Uniform Financial Report, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Valley Collaborative; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Fritz DeGuglielmo LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Commonwealth of Massachusetts or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Fritz DeGuglielmo LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

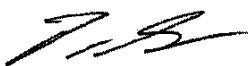
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Commonwealth of Massachusetts. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 30, 2019 and to issue our reports no later than November 15, 2019. Daniel Schaffner is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for the audit and assistance in preparing the financial statements and Uniform Financial Report will be at our standard hourly rates and is estimated to be between \$33,000 to \$35,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Valley Collaborative and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

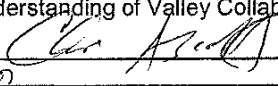
Very truly yours,

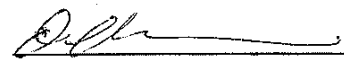


Fritz DeGuglielmo LLC

RESPONSE:

This letter correctly sets forth the understanding of Valley Collaborative.

Management signature: 
Title: Executive Director
Date: 8/19/2019

Governance signature: 
Title: Board Chairperson
Date: 8/19/2019



FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

October 18, 2019

To the Board of Directors of
Valley Collaborative
40 Linnell Circle
Billerica, Massachusetts 01821

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 25, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Valley Collaborative are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed in fiscal year 2019. We noted no transactions entered into by the Collaborative during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation expense is based on guidelines established by the Commonwealth of Massachusetts for contracting purposes. Management's estimate of the post-employment health benefit obligation is based on an actuarial valuation, which included actuarial assumptions of returns on investments, inflation, and annual compensation increase rates. Management's estimate of pension on-behalf payments is based on audited plan financial statements issued by the retirement systems. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 18, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Valley Collaborative's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Valley Collaborative's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 19, 2019 on our consideration of Valley Collaborative's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, OPEB Plan – Required Supplementary Information and pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Information in Documents Containing Audited Financial Statements

The Collaborative is required to file a Uniform Financial Report (UFR) annually with the Commonwealth of Massachusetts. The UFR includes the audited financial statements. We were requested to assist in completing and reconciling the supplementary schedules to the underlying accounting records used to prepare the financial statements. We also reviewed the supplementary schedules after completion, which was part of our original engagement with the Collaborative.

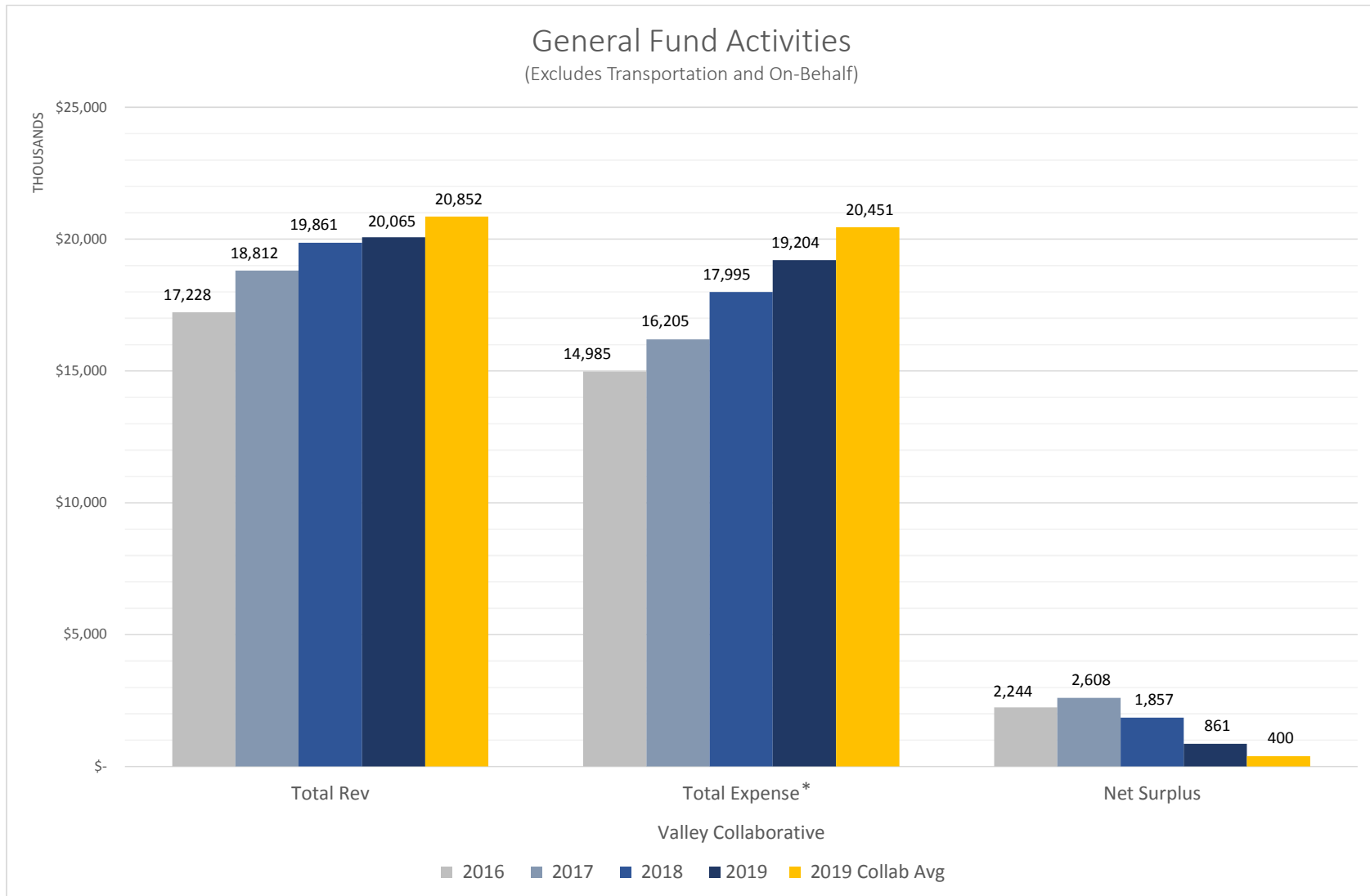
Restriction on Use

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

Very truly yours,

Fritz DeGuglielmo LLC

Valley Collaborative
Summary of Financial Activity
For the year ended June 30, 2019



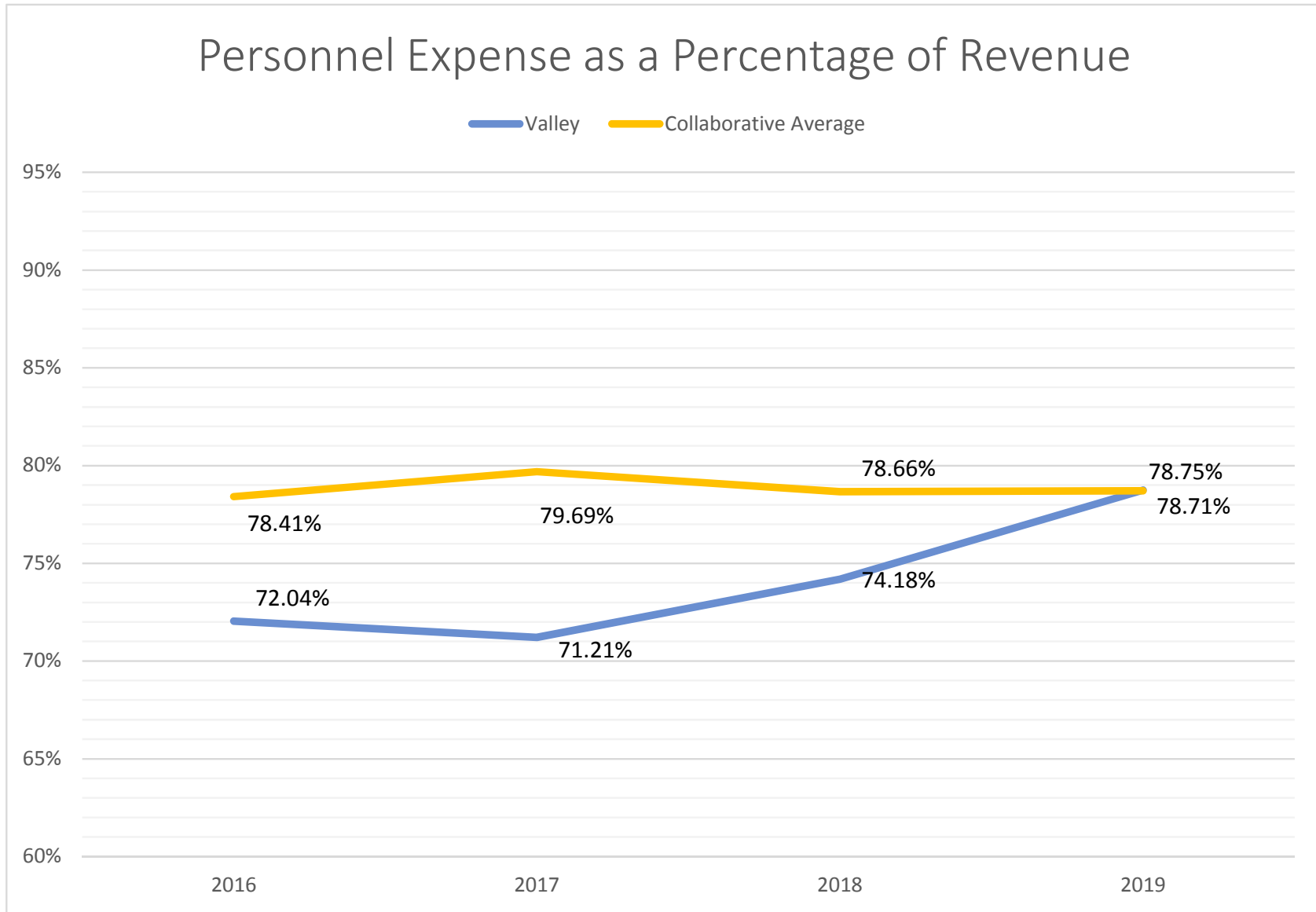
*Total expense includes administrative expense of the Collaborative. The Collaboratives administrative expense for the last four years have been:

2016 - \$1,934,406

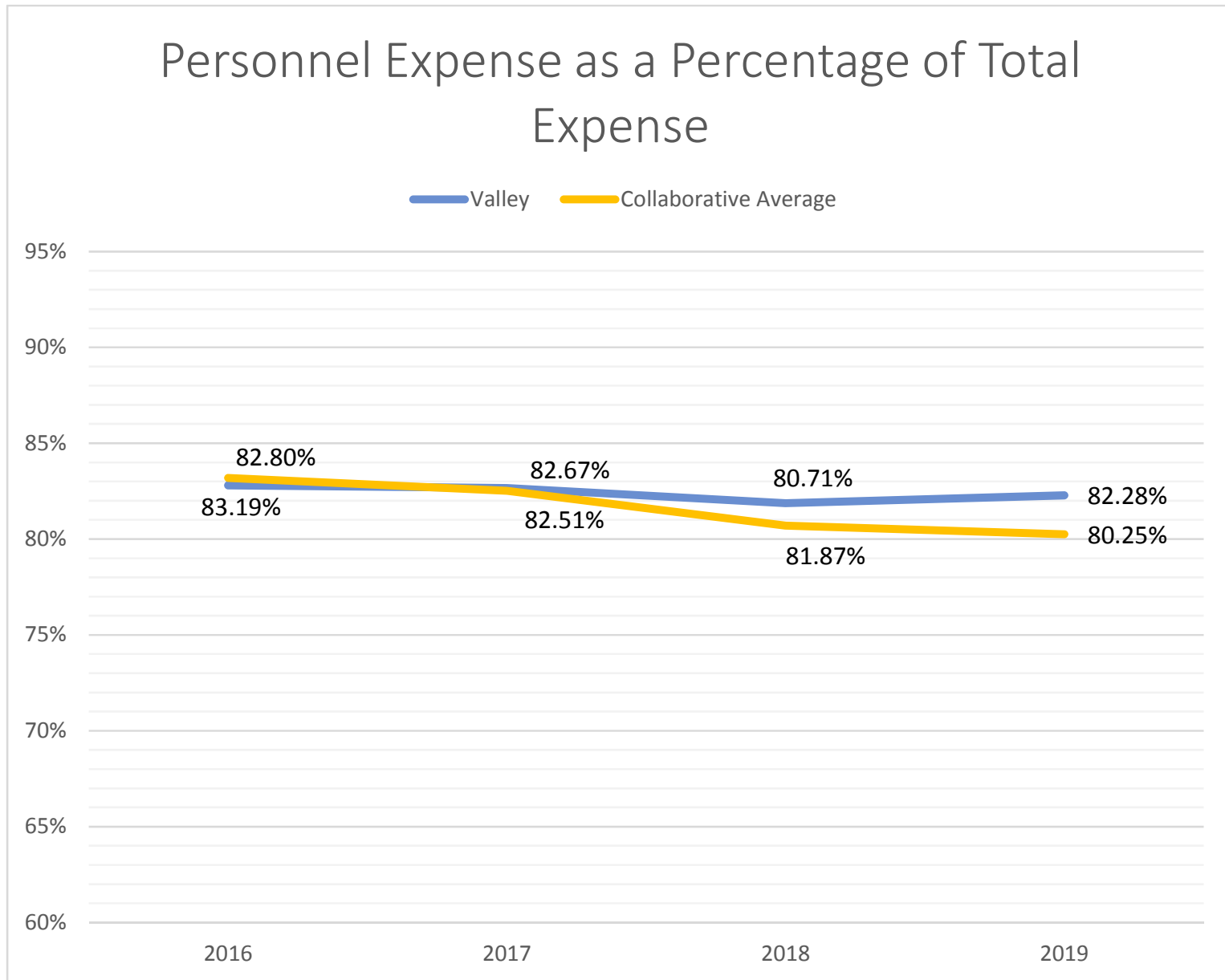
2017 - \$2,001,282

2018 - \$1,903,951

2019 - \$1,829,431

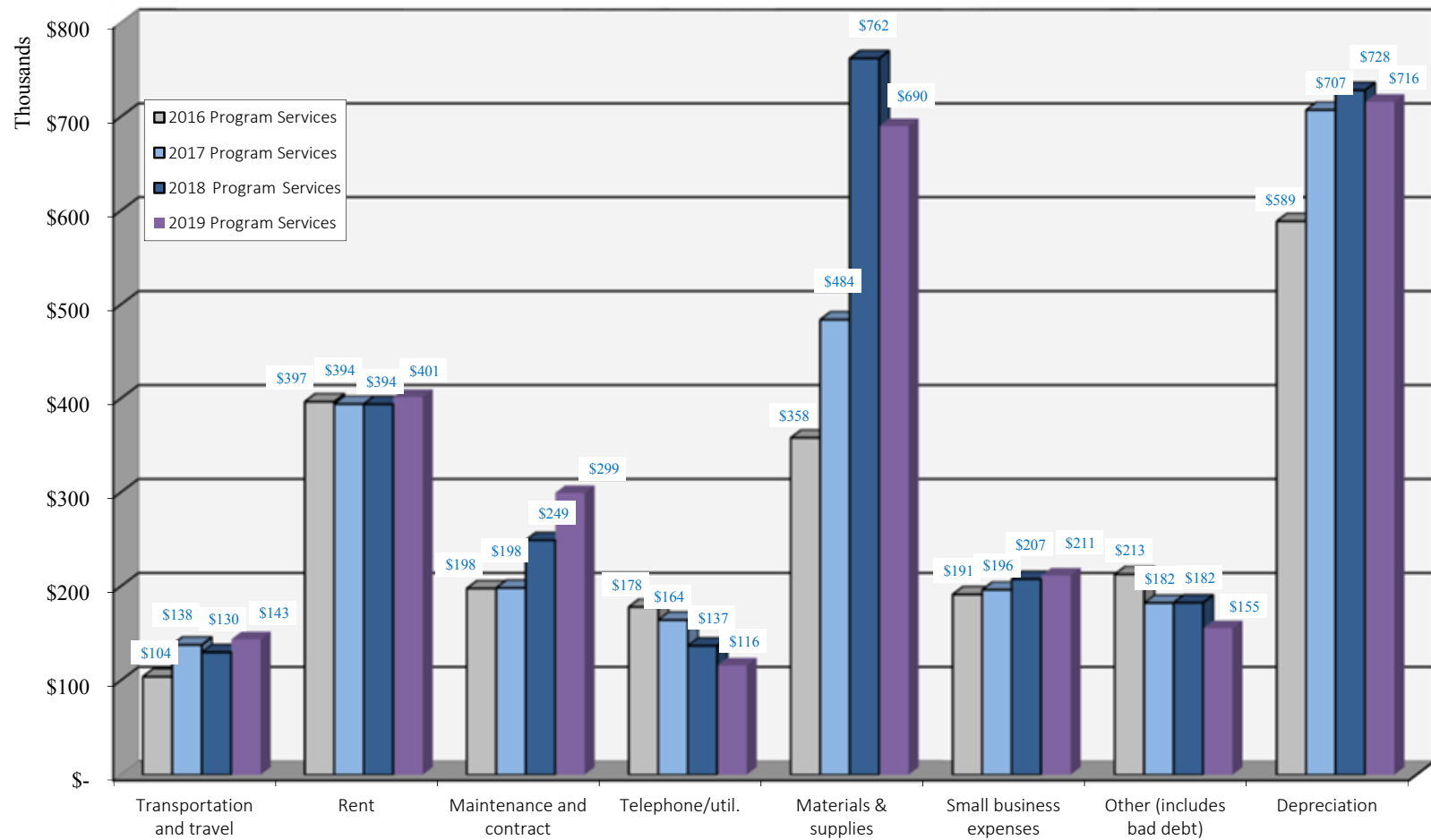


Derived from audited financial statements for discussion purposes only.

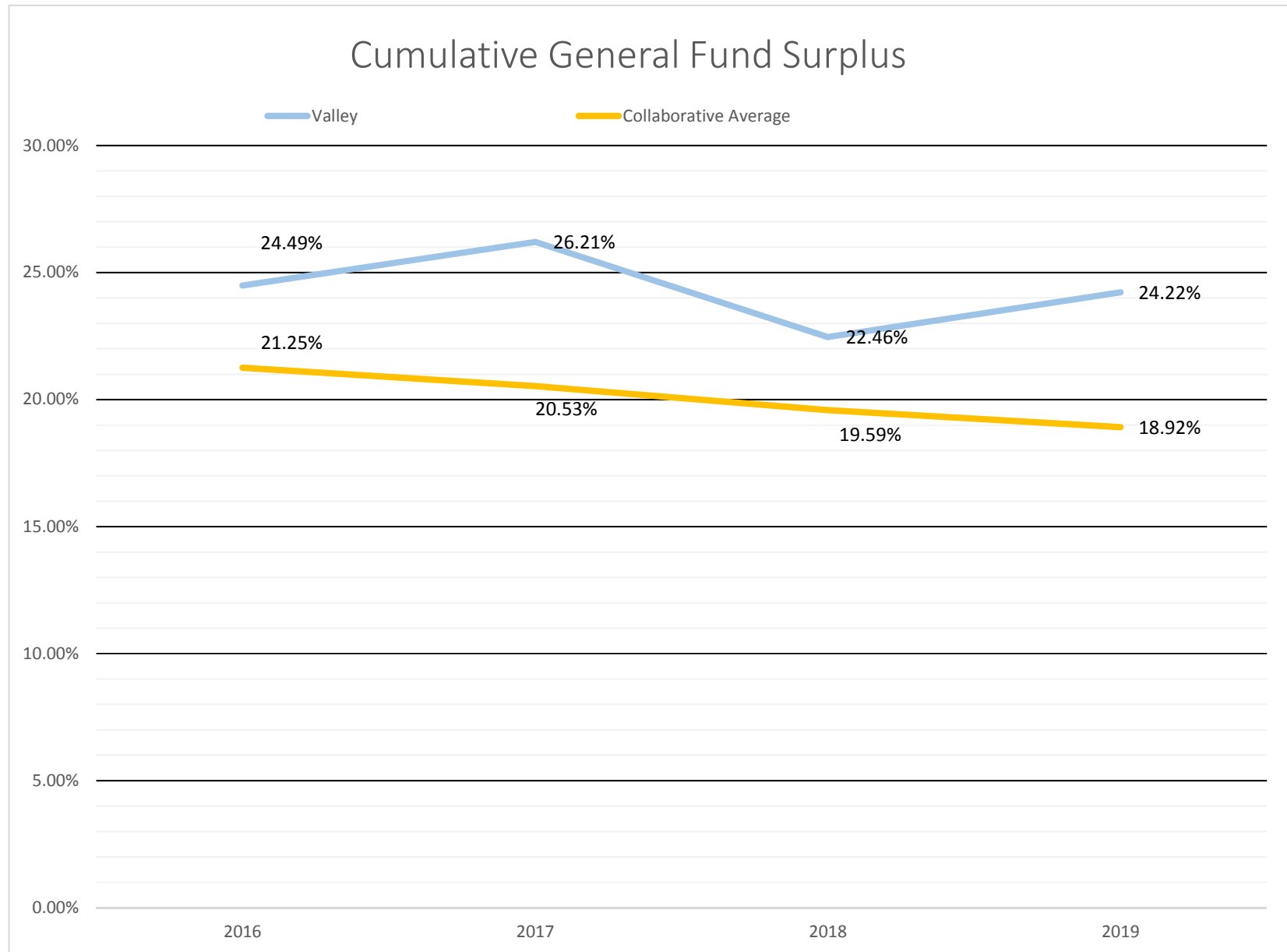


Derived from audited financial statements for discussion purposes only.

Program Expense Comparison (Excludes Payroll)



Derived from audited financial statements for discussion purposes only.



Derived from audited financial statements for discussion purposes only.

Valley Collaborative

Financial Statements

For the Year Ended June 30, 2019

DRAFT

Valley Collaborative
Contents
For the Year Ended June 30, 2019

	<u>Page(s)</u>
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-6
Financial Statements:	
<u>Government-Wide Financial Statements:</u>	
Statement of Net Position	7
Statement of Activities	8
<u>Fund Financial Statements:</u>	
Governmental Funds:	
Balance Sheet	9
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Retirees' Health Insurance Trust Fund (Fiduciary Fund):	
Statement of Fiduciary Net Position	13
Statement of Changes in Fiduciary Net Position	14
Notes to Financial Statements	15-28
Required Supplementary Information:	
Statement of Revenues, Expenditures and Changes in Fund Balance of the General Fund – Budget to Actual	29
Schedule of Funding Progress of Other Postemployment Healthcare Benefits	30
OPEB Plan – Required Supplementary Information	31-32
Schedule of the Collaborative's Proportionate Share of Net Pension Liability	33
Schedule of Pension Contributions	34
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	35-36



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, 2019, 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, 2019, 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.

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, OPEB Plan – Required Supplementary Information, and pension schedules on pages 3-6 and 29-34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2019, 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 the effectiveness of Valley Collaborative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Valley Collaborative's internal control over financial reporting and compliance.

Certified Public Accountants

Newburyport, Massachusetts

October 18, 2019

Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2019

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, 2019 with comparative information from the fiscal years ended June 30, 2018 and 2017. 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.

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.

Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2019

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		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Current Assets	\$ 7,102,522	\$ 8,697,091	\$ 9,108,104
Other Assets	2,279,552	-	-
Property & Equipment, net	<u>7,417,038</u>	<u>7,452,044</u>	<u>7,662,561</u>
	<u>\$16,799,112</u>	<u>\$16,149,135</u>	<u>\$16,770,665</u>
	LIABILITIES AND NET POSITION		
Liabilities			
Current Liabilities	\$ 1,181,893	\$ 3,134,663	\$ 3,200,904
Long Term Liabilities	<u>3,736,557</u>	<u>491,676</u>	<u>-</u>
Total Liabilities	<u>\$ 4,918,450</u>	<u>\$ 3,626,339</u>	<u>\$ 3,200,904</u>
Net Position			
Unrestricted	\$ 3,146,249	\$ 3,550,485	\$ 4,378,081
Restricted – grants and contributions	17,375	20,267	29,119
Restricted – renovation project/capital reserve	1,300,000	1,500,000	1,500,000
Invested in capital assets, net of related debt	<u>7,417,038</u>	<u>7,452,044</u>	<u>7,662,561</u>
	<u>\$11,880,662</u>	<u>\$12,522,796</u>	<u>\$13,569,761</u>

During the fiscal year ended June 30, 2019, the Collaborative's overall net position decreased by approximately \$642,000. The Collaborative realized a decrease in net position from operations, including depreciation on capital assets and other postemployment benefits expense, of approximately \$142,000, net of credits to member districts of \$500,000.

During the fiscal year ended June 30, 2018, the Collaborative's overall net position decreased by approximately \$1,047,000. The Collaborative realized an increase in net position from operations, including depreciation on capital assets and other postemployment benefits expense, of approximately \$1,155,000, net of credits to member districts of \$2,201,859.

SUMMARY OF ACTIVITIES

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Revenues/Gains*	\$20,102,252	\$19,892,921	\$18,865,126
Program Expenses/Losses*	17,409,724	16,303,259	14,590,439
Administrative Expenses/Losses*	<u>1,869,333</u>	<u>1,943,092</u>	<u>2,025,343</u>
Total Expense*	<u>19,279,057</u>	<u>18,246,351</u>	<u>16,615,782</u>
Change in net position, before increase in net retirement health benefit obligation	823,195	1,646,570	2,249,344
Increase in net retirement health benefit obligation	<u>(965,329)</u>	<u>(491,676)</u>	<u>-</u>
Change in net position	<u>(\$ 142,134)</u>	<u>\$ 1,154,894</u>	<u>\$ 2,249,344</u>

Valley Collaborative
 Management's Discussion and Analysis
 (unaudited)
 June 30, 2019

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

Revenues

In the fiscal year ended June 30, 2019, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$209,000 (1%). In the fiscal year ended June 30, 2018, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$1,028,000 (5%). 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, 2019, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$1,033,000, or 6%, compared to the fiscal year ended June 30, 2018. Student enrollment in the fiscal year ended June 30, 2019 increased by approximately 2% 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 \$1,027,000 in the fiscal year ended June 30, 2019 as a result of increased staffing and cost of living adjustments. Materials, supplies and equipment costs decreased by approximately \$72,000 due to decreases of approximately \$50,000 in computer technology supplies.

In the fiscal year ended June 30, 2018, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$1,631,000, or 10%, compared to the fiscal year ended June 30, 2017. Student enrollment in the fiscal year ended June 30, 2018 increased by approximately 5% 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 \$1,376,000 in the fiscal year ended June 30, 2018 as a result of increased staffing and cost of living adjustments. Materials, supplies and equipment costs increased by approximately \$280,000 due to increases of approximately \$98,000 in classroom supplies and approximately \$186,000 in computer technology supplies.

Governmental Funds Financial Highlights

The Collaborative reported a total general fund balance of \$4,603,254, all of which is unassigned. The fund balance increased \$561,093 over the prior fiscal year, primarily due to net operating surplus of \$861,093 decreased by \$500,000 of member credits and increased by the transfer of \$200,000 from the capital reserve fund. Accounts receivable decreased by \$920,287, primarily due to the timing of invoicing and payments from districts. Cash decreased by \$902,150.

Due to strong management, since the year ended June 30, 2013, the Collaborative has returned \$7,075,355 from its general fund in the form of cash and tuition credits to its member districts, including \$500,000 returned during the year ended June 30, 2019.

CAPITAL ASSETS AND OTHER OBLIGATIONS

During the fiscal year ended June 30, 2019, the Collaborative purchased and capitalized several vehicles, leasehold improvements and other equipment for use in its program with a total cost of \$680,776. During the fiscal year ended June 30, 2019, the collaborative's Board of Directors voted to transfer \$200,000 from the capital reserve fund to offset some of these expenditures.

During the fiscal year ended June 30, 2018, the Collaborative purchased and capitalized \$229,701 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 \$378,429.

Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2019

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 fully funding the capital reserve fund to the maximum allowable balance of \$1,500,000. As of June 30, 2019, the balance in the capital reserve fund was \$1,300,000, after a board approved transfer from the capital reserve fund of \$200,000. This fund is considered restricted until utilized for its intended purpose.

BUDGETARY HIGHLIGHTS

The Collaborative's annual budget for the fiscal year ended June 30, 2019 was approved by its Board of Directors and then amended on April 12, 2019. For the fiscal year ended June 30, 2019, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$20,065,000 compared to final budgeted revenues of approximately \$19,861,000. 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.

The Collaborative's annual budget for the fiscal year ended June 30, 2018 was approved by its Board of Directors and then amended on March 1, 2018. For the fiscal year ended June 30, 2018, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$19,790,000 compared to final budgeted revenues of approximately \$19,337,000. 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.

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.

Valley Collaborative
Statement of Net Position
June 30, 2019

Assets

Current Assets	
Cash and cash equivalents	\$ 5,439,436
Accounts receivable, net	1,136,006
Prepaid expenses and other assets	25,901
Cash held for municipalities	501,179
Total Current Assets	<u>7,102,522</u>
Non-current Assets	
OPEB - deferred outflows	2,279,552
Furniture, equipment, vehicles and leasehold improvements, net	7,417,038
Total Non-current Assets	<u>9,696,590</u>
Total Assets	<u><u>\$ 16,799,112</u></u>

Liabilities and Net Position

Current Liabilities	
Accounts payable and accrued liabilities	\$ 680,714
Credits due to member districts	501,179
Total Current Liabilities	<u>1,181,893</u>
Non-current Liabilities	
OPEB - deferred inflows	1,484,142
Net OPEB liability	2,252,415
Total Non-current Liabilities	<u>3,736,557</u>
Total Liabilities	<u>4,918,450</u>
Net Position	
Unrestricted	3,146,249
Restricted - contributions and other	17,375
Restricted - capital reserve fund	1,300,000
Invested in capital assets, net of related debt	7,417,038
Total Net Position	<u>11,880,662</u>
Total Liabilities and Net Position	<u><u>\$ 16,799,112</u></u>

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

Valley Collaborative
Statement of Activities
For the year ended June 30, 2019

Functions/ Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Administration	\$ 1,869,333	\$ -	\$ -	\$ (1,869,333)
Education	16,693,942	17,124,975	2,909,657	3,340,690
Intergovernmental revenue and expense	3,709,658	-	3,709,658	-
Other postemployment benefits	965,329	-	-	(965,329)
Depreciation and amortization	715,782	-	-	(715,782)
Total Governmental Activities	\$ 23,954,044	\$ 17,124,975	\$ 6,619,315	\$ (209,754)
General Revenue and Other:				
Interest				60,945
Other				6,675
Credits to member districts				(500,000)
Total General Revenue and Other				(432,380)
Change in Net Position				(642,134)
Net Position, Beginning of Year				12,522,796
Net Position, End of Year				\$ 11,880,662

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

Valley Collaborative

Balance Sheet

Governmental Funds

June 30, 2019

	General Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 4,122,061	\$ 1,300,000	\$ 17,375	\$ 5,439,436
Accounts receivable, net	1,136,006	-	-	1,136,006
Prepaid expenses and other assets	25,901	-	-	25,901
Cash held for municipalities	501,179	-	-	501,179
Total Assets	\$ 5,785,147	\$ 1,300,000	\$ 17,375	\$ 7,102,522
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 680,714	\$ -	\$ -	\$ 680,714
Credits due to member districts	501,179	-	-	501,179
Total Liabilities	1,181,893	-	-	1,181,893
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	1,300,000	17,375	1,317,375
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	4,603,254	-	-	4,603,254
Total Fund Balances	4,603,254	1,300,000	17,375	5,920,629
Total Liabilities and Fund Balances	\$ 5,785,147	\$ 1,300,000	\$ 17,375	\$ 7,102,522

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

Valley Collaborative
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2019

Total fund balances, governmental funds \$ 5,920,629

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

Deferred inflows relating to the other postemployment benefit obligation is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position. (1,484,142)

Other postemployment benefit (OPEB) liability is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position. (2,252,415)

Deferred outflows relating to the other postemployment benefit obligation is not a current financial resource and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position. 2,279,552

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 7,417,038

Net position of governmental activities \$ 11,880,662

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

Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	General Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Tuition and service revenues	\$ 17,124,975	\$ -	\$ -	\$ 17,124,975
Grants and contributions	2,872,647	-	37,010	2,909,657
Intergovernmental revenue	3,709,658	-	-	3,709,658
Interest	60,945	-	-	60,945
Other	6,675	-	-	6,675
Credits to member districts	(500,000)	-	-	(500,000)
Total Revenues	23,274,900	-	37,010	23,311,910
Expenditures:				
Administration	1,829,431	-	39,902	1,869,333
Program payroll	12,535,282	-	-	12,535,282
Program fringe benefits and payroll taxes	2,142,673	-	-	2,142,673
Professional and consulting fees	6,516	-	-	6,516
Transportation and travel	143,365	-	-	143,365
Rent	401,371	-	-	401,371
Maintenance	299,251	-	-	299,251
Telephone, communications and utilities	115,666	-	-	115,666
Materials, supplies and equipment	689,799	-	-	689,799
Small business expenses	211,287	-	-	211,287
Field trips	87,944	-	-	87,944
Training programs	24,684	-	-	24,684
Other	36,104	-	-	36,104
Intergovernmental expense	3,709,658	-	-	3,709,658
Capital outlay, net of debt incurred	680,776	-	-	680,776
Total Expenditures	22,913,807	-	39,902	22,953,709
Excess of Revenues over Expenditures	361,093	-	(2,892)	358,201
Other Financing Sources:				
Transfer from restricted funds	200,000	(200,000)	-	-
Net Change in Fund Balances	561,093	(200,000)	(2,892)	358,201
Fund Balances, Beginning of Year	4,042,161	1,500,000	20,267	5,562,428
Fund Balances, End of Year	\$ 4,603,254	\$ 1,300,000	\$ 17,375	\$ 5,920,629

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

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, 2019

Net change in fund balances of total governmental funds \$ 358,201

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	680,776
Depreciation	(715,782)

The change in accrual for other postemployment benefits reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.

Net change in other postemployment benefits (OPEB) accrual	(965,329)
--	-----------

Change in net position of governmental activities	\$ (642,134)
--	---------------------

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

Valley Collaborative
 Statement of Fiduciary Net Position
 Retirees' Health Insurance Trust Fund
 June 30, 2019

Assets

Assets	
Investments	\$ 4,039,225
Total Assets	<u>\$ 4,039,225</u>

Net Position

Net Position	
Net position held in trust for retirees' health insurance	\$ 4,039,225
Total Net Position	<u>\$ 4,039,225</u>

DRAFT

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

Valley Collaborative
 Statement of Changes in Fiduciary Net Position
 Retirees' Health Insurance Trust Fund
 For the year ended June 30, 2019

Additions:	
Contributions	\$ -
Investment gain	260,117
Total Additions	<u>260,117</u>
Change in Net Position	<u>260,117</u>
Net Position – Beginning of Year	<u>3,779,108</u>
Net Position – End of Year	<u><u>\$ 4,039,225</u></u>

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

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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, 2019, the Collaborative's uninsured cash balances totaled \$5,712,225. The Collaborative monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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, 2019, the balance in these investments consisted of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
Mutual Funds	\$3,150,000	\$4,039,225	\$889,225

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, 2019 was \$269,670. There were no realized gains or losses during the year ended June 30, 2019. Investment fees for the year ended June 30, 2019 were \$9,553.

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 14% 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, 2019, there was an allowance for doubtful accounts of \$12,674.

Credits Due to Member Districts

"Credits due to member districts" represent member district credits issued during the fiscal year but not utilized by the district during the fiscal year. The funds are to be applied against future Collaborative invoices or disbursed to the member district and are not considered an agency fund of the Collaborative. "Cash held for municipalities" represents amounts to be credited or distributed to the 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.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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 18, 2019, which is the date the financial statements were available to be issued.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

NOTE B – CAPITAL ASSETS

A summary of depreciable capital assets follows:

	<u>Buildings & Improvements</u>	<u>Furniture, Equipment & Software</u>	<u>Vehicles</u>	<u>Total</u>
<u>COST</u>				
Balance, July 1, 2018	\$7,215,572	\$ 892,301	\$1,339,902	\$ 9,447,775
Additions	502,787	85,498	92,491	680,776
Disposals	—	—	—	—
	<u>7,718,359</u>	<u>977,799</u>	<u>1,432,393</u>	<u>10,128,551</u>
<u>ACCUMULATED DEPRECIATION</u>				
Balance, July 1, 2018	(1,282,315)	(597,979)	(792,937)	(2,673,231)
Additions	(353,885)	(147,020)	(214,877)	(715,782)
Disposals	—	—	—	—
	<u>(1,636,200)</u>	<u>(744,999)</u>	<u>(1,007,814)</u>	<u>(3,389,013)</u>
Net, June 30, 2019	<u>\$ 6,082,159</u>	<u>\$ 232,800</u>	<u>\$ 424,579</u>	<u>\$ 6,739,538</u>

Land in the amount of \$677,500 is not being depreciated. In fiscal 2019, the Collaborative capitalized \$502,787 for building improvements, \$92,491 for vehicles, and \$85,498 for office furniture and equipment. Depreciation expense of \$715,782 was not allocated to governmental functions. It appears unallocated on the Statement of Activities. During the year ended June 30, 2019, the board elected to transfer \$200,000 from the capital reserve fund to purchase the previously mentioned assets. The funds were not returned to the reserve account as of June 30, 2019.

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 2030. Classroom and office lease expense was \$427,710 and equipment lease expense was \$33,757 for the year ended June 30, 2019.

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

2020	\$ 449,907
2021	415,877
2022	417,874
2023	258,122
2024	255,950
2025-2029	1,017,850
2030-2035	125,000
	<u>\$2,940,580</u>

NOTE D – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2019:

Tuition and services to districts	\$ 824,652
State contracts	<u>324,028</u>
	1,148,680
Allowance for doubtful accounts	<u>(12,674)</u>
	<u>\$1,136,006</u>

Valley Collaborative
Notes to Financial Statements
June 30, 2019

NOTE D – ACCOUNTS RECEIVABLE – *continued*

The Collaborative has established an allowance for doubtful accounts in the amount of \$12,674. 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, 2019, there was no bad debt expense recorded for uncollectible accounts.

NOTE E – MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREE SYSTEMSPlan 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.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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

Contributions:

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

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

Educational collaboratives contribute amounts equal to the normal cost of employees’ benefits participating in MSERS at a rate established by the Public Employees’ Retirement Administration Commission (PERAC), currently 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 2019, the Collaborative’s contributions on behalf of employees totaled **\$303,173**.

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

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

The Commonwealth is a nonemployer contributor in MTRS and is required by statute to make all actuarially determined employer contributions on behalf of the member employers participating in MTRS. 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, 2018 and was \$11,438,238 and \$21,737,193 under MSERS and MTRS, respectively. In fiscal 2019, the Collaborative recognized revenue and related expense of \$1,506,908 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2019, the Collaborative recognized revenue and related expense of \$2,202,750 (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.

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, 2019 was \$73,757.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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, 2019 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, 2019, the balance of the line of credit was \$0.

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN

The Collaborative follows the provisions of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits other than Pensions."

Description

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. All funds of the trust are held at Public Agency Retirement Services and are held in mutual funds. 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 healthcare benefits to qualified retirees. The plan has the retirees pay for 20% of the premiums for the medical insurance. As a result of establishing the trust, the Collaborative's board members voted to transfer \$3,150,000 to fund the trust.

An employee hired before April 2, 2012 shall become eligible to retire under these programs upon meeting the following conditions:

- i. Completion of 10 years of creditable service at the Collaborative
- ii. And attainment of age 55 as an active member
- iii. Or completion of 20 years of service at the Collaborative, regardless of age

An employee hired after April 2, 2012 shall become eligible to retire under these programs upon meeting the following conditions:

- i. Completion of 10 years of creditable service at the Collaborative
- ii. And attainment of age 60 as an active member

Valley Collaborative
Notes to Financial Statements
June 30, 2019

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*Funding Policy

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. For the period ending on the June 30, 2019 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$61,922. The Consortium also made a contribution to an OPEB Trust of \$0 for a total contribution during the period of \$61,922 to be reported on the financial statement for the fiscal year ending June 30, 2019.

Investment Policy

The long-term rate of return on assets developed based on the Collaborative Investment Policy is 6.08%. The rate is comprised of a 3.95% real rate of return and 2.50% inflation assumption, net of 0.37% investment expense.

Actuarially Determined Contribution (ADC)

The Collaborative's Actuarially Determined Contribution (ADC) is an amount actuarially determined in accordance with the parameters of GASB Statement No. 74/75 which is composed of the service cost and an amortization of the unfunded liability. We have used a 30 year flat dollar amortization of the Consortium's unfunded liability for the purpose of calculating ADC. The following table shows the components of the Consortium's annual ADC for the fiscal year and the amount actually contributed to the plan:

Actuarially Determined Contribution - Deficiency / (Excess)		June 30, 2019
I. Service Cost		\$ 752,044
II. 30-year level dollar amortization of NOL		128,767
III. Actuarial Determined Contribution [I. + II.]		880,811
IV. Contributions in relation to the actuarially determined contribution		(61,922)
V. Contribution deficiency / (excess) [III. + IV.]		<u>\$ 818,889</u>
Covered employee payroll		\$11,092,407
Contribution as a % of covered employee payroll		0.56%
Discount Rate		4.25%
Money Weighted Rate of Return		6.88%

OPEB Liability and OPEB Expense

	Fiscal Year Ended June 30, 2019	
	Collaborative Employees and Retirees	Total
I. Total OPEB Liability as of June 30, 2019	\$6,291,640	\$6,291,640
II. Fiduciary Net Position as of June 30, 2019	<u>4,039,225</u>	<u>4,039,225</u>
III. Net OPEB Liability (Asset) as of June 30, 2019 [I.-II.]	2,252,415	2,252,415
IV. Service Cost	752,044	752,044
V. Interest on Net OPEB Liability (Asset), Service Cost, and Benefit Payments	374,432	374,432
VI. Projected Earnings on OPEB Plan Investments	(229,770)	(229,770)
VII. Net Recognition of Deferred (Inflows)/Outflows	<u>130,545</u>	<u>130,545</u>
VIII. Financial Statement Expense [IV.+V.+VI.+VII.]	1,027,251	1,027,251
IX. Employer Share of Costs	(61,922)	(61,922)
X. Employer (Payments) Withdrawals to/from OPEB Trust	0	0
XI. Total Employer Contribution [IX.+X.]	<u>(61,922)</u>	<u>(61,922)</u>
XII. Net OPEB Expense [VIII.+XI.]	<u>\$ 965,329</u>	<u>\$ 965,329</u>

Valley Collaborative
Notes to Financial Statements
June 30, 2019

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

Effect of 1% Change in Healthcare Trend

In the event that healthcare trend rates were 1% higher than forecast and employee contributions were to increase at the forecast rates, the Total OPEB Liability as of the June 30, 2019 Measurement Date would increase to \$8,344,431 and Net OPEB Liability would increase to \$4,305,206. The corresponding Service Cost would increase to \$1,067,242. If such healthcare trend rates were 1% less than forecast and employee contributions were to increase at the forecast rate, the Total OPEB Liability would decrease to \$4,842,530 and the Net OPEB Liability would decrease to \$803,305. The corresponding Service Cost would decrease to \$539,971.

Effect of 1% Change in Discount Rates

As of the June 30, 2019 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$5,066,385 and the Net OPEB Liability would decrease to \$1,027,160. The corresponding Service Cost would decrease to \$565,732. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$7,927,309 and the Net OPEB Liability would increase to \$3,888,084. The corresponding Service Cost would increase to \$1,014,337.

Actuarial Methods and Assumptions

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

Actuarial Cost Method:	Individual Entry Age Normal
Discount Rate:	4.25% per annum (previously 7.50%)
General Inflation Assumption:	2.50% per annum
Annual Compensation Increases:	3.00% per annum
Actuarial Value of Assets:	Market Value

Recognition of OPEB Trust Assets

The state of Massachusetts has passed legislation allowing municipal entities to establish a Trust for Other Postemployment Benefits (“OPEB”) under M.G.L. Chapter 32B, Section 20 for purposes of accumulating assets to pre-fund the liabilities under GASB 75. This legislation was amended effective November 9, 2016 to clarify who may adopt such a Trust and provide guidance on the ongoing operation of such a Trust. To the best of our knowledge, the Collaborative has established an irrevocable trust for the purposes of prefunding liabilities under GASB 74/75.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - continuedChanges in Net OPEB Liability

Changes in Net OPEB Liability			
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
I. Balances at June 30, 2018	\$ 4,270,784	\$ 3,779,108	\$ 491,676
II. Prior Period Adjustment	-	-	-
III. Balances for June 30, 2018 with Adjustment [I.+II.]	4,270,784	3,779,108	491,676
Changes for the year:			
IV. Service Cost	752,044	-	752,044
V. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	374,432	-	374,432
VI. Changes in Benefit Terms*	-	-	-
VII. Changes in assumptions**	2,659,477	-	2,659,477
VIII. Differences between actual and expected experience**	(1,703,175)	-	(1,703,175)
IX. Net Investment Income	-	260,117	(260,117)
X. Employer Contributions (Withdrawals) to/from Trust	-	61,922	(61,922)
XI. Benefit payments withdrawn from Trust	-	(61,922)	61,922
XII. Benefit payments excluding Implicit Cost	(48,295)	-	(48,295)
XIII. Implicit Cost Amount	(13,627)	-	(13,627)
XIV. Total Benefit payments including Implicit Cost [XII.+XIII.]	(61,922)	-	(61,922)
XV. Administrative and Other Charges	-	-	-
XVI. Other Charges	-	-	-
XVII. Net Changes			
[IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]	\$ 2,020,856	\$ 260,117	(\$ 1,760,739)
XVI. Balances at June 30, 2019 [III.+XVII.]	\$ 6,291,640	\$ 4,039,225	\$ 2,252,415

* Recognized immediately

** Amortized over 7 years

Impact of Patient Protection and Affordable Care Act ("PPACA") Excise Tax

The Patient Protection and Affordable Care Act ("PPACA") excise tax is expected to take effect for tax years beginning after December 31, 2021. The projected 2022 threshold amounts are \$12,511 for single coverage and \$32,676 for family coverage. For qualified retirees and those engaged in high risk professions, a "kicker" amount of \$1,650 for single coverage and \$3,450 for family coverage is expected to be added to the above thresholds.

Deferred Inflows/Outflows

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of differences between expected & actual experience									
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2019	2020	2021	2022	2023	2024
2019	(1,703,175)	7.00	(1,459,864)	(243,311)	(243,311)	(243,311)	(243,311)	(243,311)	(243,311)
Total Remaining Balance			(1,459,864)						
Net increase (decrease) in OPEB Expense				(243,311)	(243,311)	(243,311)	(243,311)	(243,311)	(243,311)

Valley Collaborative
Notes to Financial Statements
June 30, 2019

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - continued

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumption									
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2019	2020	2021	2022	2023	2024
2019	2,659,477	7.00	2,279,552	379,925	379,925	379,925	379,925	379,925	379,925
Total Remaining Balance			2,279,552						
Net increase (decrease) in OPEB Expense				379,925	379,925	379,925	379,925	379,925	379,925

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of differences between projected & actual earnings on OPEB plan investments									
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2019	2020	2021	2022	2023	2024
2019	(30,347)	5.00	(24,278)	(6,069)	(6,069)	(6,069)	(6,069)	(6,071)	
Total Remaining Balance			(24,278)						
Net increase (decrease) in OPEB Expense				(6,069)	(6,069)	(6,069)	(6,069)	(6,071)	

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, 2019, 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 2019 were as follows:

<u>Name</u>	<u>Title</u>	<u>Total Compensation</u>
Chris A. Scott, PhD	Executive Director	\$208,071
Joia Mercurio	Assistant Executive Director of Curriculum & Technology	\$112,111
Julie Fielding	Principal Director of Student Services & Human	\$110,618
Kari Morrin	Resources	\$110,219
Nicole Noska	Principal	\$108,500

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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

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.

Assistant Executive Director of Curriculum & Technology:

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 Student Services & Human Resources:

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 **\$2,453,517** for the year ended June 30, 2019, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments.

Amounts expended on administration and overhead

Administrative expenses of \$1,869,333 for the year ended June 30, 2019, 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

The Collaborative does not hold any accounts that may be spent at the discretion of another person or entity.

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

Other than the leases described below, the Collaborative had no transactions between the Collaborative and any related for-profit or non-profit organization.

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. The Collaborative leases classroom and other program space within Tyngsborough, a member district. For the year ended June 30, 2019, rent expense under this lease was \$255,950.

Valley Collaborative
Notes to Financial Statements
June 30, 2019

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

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation - FY19				Page(s) in financial statements
(A)	Voted Cumulative Surplus as of 6/30/18	\$ 4,042,161	(A)	p. 11
(B)	1 Amount of (A) used to support the FY19 Budget (B)1	\$ 200,000		
	2 Amount of (A) returned to member districts (B)2	(\$ 500,000)		
	(B)1 + (B)2 = (B)	(\$ 300,000)	(B)	p. 8
(C)	Unexpended FY19 General Funds	\$ 861,093	(C)	p. 11
(D)	Cumulative Surplus as of 6/30/19 (A) - (B) + (C) = (D)	\$ 4,603,254	(D)	
(E)	FY19 Total General Fund Expenditures*	\$ 19,004,149	(E)	p. 11
(F)	Cumulative Surplus Percentage (D) ÷ (E)	24%	(F)	
	Estimated Amount of Excess Cumulative Surplus as of 6/30/19	-		

*Excludes intergovernmental expense, includes transfers to postemployment benefits trust and capital reserve fund, net of transfers to the general fund from the capital reserve.

Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balance
of the General Fund - Budget to Actual
For the year ended June 30, 2019

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Services	\$ 16,416,426	\$ 16,393,209	\$ 16,928,751	\$ 535,542
State contracts	2,395,000	2,798,978	2,872,647	73,669
Other	506,000	613,351	202,899	(410,452)
Interest	20,000	55,940	60,945	5,005
Intergovernmental revenue	-	-	3,709,658	3,709,658
Total revenue and other support	19,337,426	19,861,478	23,774,900	3,913,422
Expenses:				
Salaries	12,851,042	13,333,652	13,390,245	(56,593)
Employee benefits and taxes	2,290,000	1,878,741	2,410,125	(531,384)
Operating expenses	2,103,975	2,354,468	2,295,294	59,174
Leases and rentals	448,950	448,950	427,709	21,241
On-behalf retirement payment expense	-	-	3,709,658	(3,709,658)
Total expenses	17,693,967	18,015,811	22,233,031	(4,217,220)
Excess of revenues over expenses	\$ 1,643,459	\$ 1,845,667	\$ 1,541,869	\$ (303,798)
Other Budget Items:				
Credits to member districts	\$ -	\$ -	\$ 500,000	\$ (500,000)
Capital Budget Items	425,000	476,743	480,776	(4,033)
	<u>\$ 425,000</u>	<u>\$ 476,743</u>	<u>\$ 980,776</u>	<u>\$ (504,033)</u>

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 or from the Capital Reserve Fund.

See independent auditor's report.

Valley Collaborative
Schedule of Funding Progress of Other Postemployment Healthcare Benefits
June 30, 2019

Year	Actuarial Determined Contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
June 30, 2019	\$ 880,811	\$ (61,922)	\$ 818,889	\$ 11,092,407	0.56%

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.

See independent auditor's report.

Valley Collaborative
OPEB Plan - Required Supplementary Information
As of the June 30, 2019 Measurement Date

Notes to Required Supplementary Information:

Valuation Date:	Actuarially Determined Contribution was calculated as of July 1, 2018.
Actuarial Cost Method:	Individual Entry Age Normal
Asset-Valuation Method:	Market Value of Assets as of the Measurement Date, June 30, 2019.

Actuarial Assumptions:

Investment Rate of Return:	6.08%, net of OPEB plan investment expense, including inflation (based on 2019 Horizon Survey Capital Market Assumptions).
Municipal Bond Rate:	2.79% as of June 30, 2019 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)
Single Equivalent Discount Rate:	4.25%, net of OPEB plan investment expense, including inflation.
Inflation:	2.50% as of June 30, 2019 and for future periods
Salary Increases:	3.00% annually as of June 30, 2019 and for future periods
Cost of Living Adjustment:	Not Applicable
Pre-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females
Post-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

See independent auditor's report.

Northshore Education Consortium
OPEB Plan - Required Supplementary Information
As of the June 30, 2019 Measurement Date

Notes to Required Supplementary Information (Continued):

Actuarial Assumptions:

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

Plan Membership

Plan Membership: At July 1, 2018, the OPEB plan membership consisted for the following

Inactive employees or beneficiaries currently receiving benefits:	11
Active Employees:	<u>229</u>
Total:	240

Events Subsequent to the Measurement Date

To the best of our knowledge there were no material events subsequent to the Measurement Date that would impact the figures shown in this report.

Changes in Assumptions:

From June 30, 2018 to June 30, 2019

- * Discount rate is 4.25% previously 7.50%
- * Percentage of employees assumed to elect coverage in retirement has been updated

Contributions:

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. The Collaborative contributed \$0 beyond the pay-as-you go cost for the period on the June 30, 2019 Measurement Date. For the year ending on the June 30, 2019 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$61,922. \$13,627 of the \$61,922 represents implicit costs.

See independent auditor's report.

Valley Collaborative
Schedule of the Collaborative's Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2019

		MTRS	MSERS
Collaborative's proportion of net pension liability	FY2014	0.10521%	0.02526%
	FY2015	0.07985%	0.02466%
	FY2016	0.08405%	0.07637%
	FY2017	0.08453%	0.08118%
	FY2018	0.09167%	0.08646%
Collaborative's proportionate share of net pension liability	FY2014	\$ 16,724,835	\$ 1,871,525
	FY2015	\$ 16,360,313	\$ 2,806,546
	FY2016	\$ 18,790,793	\$ 10,530,873
	FY2017	\$ 19,344,064	\$ 10,410,850
	FY2018	\$ 21,737,193	\$ 11,438,238
Collaborative's covered-employee payroll	FY2014	\$ 6,277,563	\$ 4,565,446
	FY2015	\$ 5,347,143	\$ 4,285,929
	FY2016	\$ 5,527,894	\$ 4,254,279
	FY2017	\$ 5,762,613	\$ 4,635,195
	FY2018	\$ -	\$ -
Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll	FY2014	266.42%	40.99%
	FY2015	305.96%	65.48%
	FY2016	339.93%	247.54%
	FY2017	335.68%	224.60%
	FY2018	#DIV/0!	#DIV/0!
Plan fiduciary net position as a percentage of total pension liability	FY2014	61.64%	76.32%
	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%
	FY2018	54.84%	67.91%

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, 2018.

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.

See independent auditor's report.

Valley Collaborative
Schedule of Pension Contributions
For the Year Ended June 30, 2019

	FY2014	FY2015	FY2016	FY2017	FY2018
<u>MTRS</u>					
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Consortium's covered-employee payroll	\$ 6,277,563	\$ 5,347,143	\$ 5,527,894	\$ 5,762,613	\$ 8,143,622
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%

MSERS

Contractually required contribution	\$ 255,665	\$ 240,012	\$ 238,217	\$ 259,571	
Contributions in relation to the contractually required contribution	\$ 255,665	\$ 240,012	\$ 238,217	\$ 259,571	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Consortium's covered-employee payroll	\$ 4,565,446	\$ 4,285,929	\$ 4,254,279	\$ 4,635,195	\$ 5,011,788
Contributions as a percentage of covered-employee payroll	5.60%	5.60%	5.60%	5.60%	0.00%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System

MSERS is the Massachusetts State Employees' Retirement System

Also, see Note G to financial statements

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2018.

Schedule Presentation

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

Contributions

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

See independent auditor's report.



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, 2019, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon dated October 18, 2019.

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 opinions 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*.

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 18, 2019

DRAFT

ACCEPTANCE OF THE BOARD OF DIRECTORS

We, the Board of Directors of the Valley Collaborative, have voted to accept the representations of management and the expression of the opinions made by Fritz DeGuglielmo LLC as embodied in the financial statements, supplemental schedules and independent auditor's reports for the year ended June 30, 2019.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and under Commonwealth of Massachusetts laws for the year ended June 30, 2019.

Board Chair

Date

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

ORGANIZATION : VALLEY COLLABORATIVE					FEIN: 043121303	
STATEMENT OF FINANCIAL POSITION AS OF			WITH COMPARATIVE TOTALS AS OF			
(BALANCE SHEET)						
06/30/2019			6/30/2018			
	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	4,139,436	1,300,000			5,439,436	4,843,191
2 Accounts Receivable, Program Services	1,136,006				1,136,006	1,833,007
3 Allowance for Doubtful Accounts						
4 Net Accounts Receivable, Program Services	1,136,006				1,136,006	1,833,007
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	25,901				25,901	21,319
8 Other Accounts Receivable						
9 Other Current Assets	501,179				501,179	1,999,574
10 Short-Term Investments						
11 TOTAL CURRENT ASSETS	5,802,522	1,300,000			7,102,522	8,697,091
12 Land, Buildings, and Equipment		10,806,051			10,806,051	10,125,275
13 Accumulated Depreciation		(3,389,013)			(3,389,013)	(2,673,231)
14 Net Land, Buildings and Equipment		7,417,038			7,417,038	7,452,044
15 Long-Term Investments						
16 Other Assets	2,279,552				2,279,552	
17 Due From Other Funds						
18 TOTAL ASSETS	8,082,074	8,717,038			16,799,112	16,149,135
LIABILITIES AND NET ASSETS						
19 Accounts Payable	40,879				40,879	134,943
20 Subcontract Payable						
21 Accrued Expenses	639,835				639,835	1,000,146
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue						
25 Other Current Liabilities	501,179				501,179	1,999,574
26 TOTAL CURRENT LIABILITIES	1,181,893				1,181,893	3,134,663
27 Long-Term Notes & Mortgage Payable						
28 Other Liabilities	3,736,557				3,736,557	491,676
29 Due to Other Funds						
30 TOTAL LIABILITIES	4,918,450				4,918,450	3,626,339
NET ASSETS						
31 Without Donor Restrictions	3,146,249	7,417,038			10,563,287	11,002,529
32 With Donor Restrictions	17,375	1,300,000			1,317,375	1,520,267
33						
34 TOTAL NET ASSETS	3,163,624	8,717,038			11,880,662	12,522,796
35 TOTAL LIABILITIES AND NET ASSETS	8,082,074	8,717,038			16,799,112	16,149,135
See Accompanying Notes to the Financial Statements						

ORGANIZATION : VALLEY COLLABORATIVE		FEIN: 043121303				
STATEMENT OF FINANCIAL POSITION AS OF		6/30/2019	WITH COMPARATIVE TOTALS AS OF			
(BALANCE SHEET)					06/30/2018	
		OTHER	OTHER	OTHER	OTHER	OTHER
ASSETS						
1	Cash and Cash Equivalents					
2	Accounts Receivable, Program Services					
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services					
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses					
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					
11	TOTAL CURRENT ASSETS					
12	Land, Buildings, and Equipment					
13	Accumulated Depreciation					
14	Net Land, Buildings and Equipment					
15	Long-Term Investments					
16	Other Assets					
17	Due From Other Funds					
18	TOTAL ASSETS					
LIABILITIES AND NET ASSETS						
19	Accounts Payable					
20	Subcontract Payable					
21	Accrued Expenses					
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue					
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES					
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES					
NET ASSETS						
31	Without Donor Restrictions					
32	With Donor Restrictions					
33						
34	TOTAL NET ASSETS					
35	TOTAL LIABILITIES AND NET ASSETS					
See Accompanying Notes to the Financial Statements						

ORGANIZATION : <u>VALLEY COLLABORATIVE</u>		FEIN: <u>043121303</u>				
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED		06/30/2019	WITH COMPARATIVE TOTALS FOR THE YEAR ENDED		06/30/2018	
		Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT						
1	Contributions, Gifts, Legacies, Bequests & Special Events		37,010		37,010	30,289
2	In-Kind Contributions	24,999			24,999	25,000
3	Grants					
4	Program Service Fees	19,464,326			19,464,326	19,256,263
5	Federated Fundraising Organization Allocation					
6	Investment Revenue	60,945			60,945	40,917
7	Revenue from Commercial Products & Services	507,883			507,883	459,205
8	Other	3,716,749			3,716,749	3,447,335
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	39,902	(39,902)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions					
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	23,814,804	(2,892)		23,811,912	23,259,009
EXPENSES AND LOSSES						
14	Administration (Management & General)	2,062,030			2,062,030	2,157,035
15	Fundraising					
16	Total Program Services	20,926,687			20,926,687	19,455,293
17	TOTAL EXPENSES	22,988,717			22,988,717	21,612,328
18	Losses					
19	TOTAL EXPENSES AND LOSSES	22,988,717			22,988,717	21,612,328
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)	(1,265,329)	(200,000)		(1,465,329)	(2,693,535)
24	TOTAL CHANGES IN NET ASSETS	(439,242)	(202,892)		(642,134)	(1,046,854)
25	NET ASSETS AT BEGINNING OF YEAR	11,002,529	1,520,267		12,522,796	13,569,761
26	NET ASSETS AT END OF YEAR	10,563,287	1,317,375		11,880,662	12,522,907
See Accompanying Notes to Financial Statements						

ORGANIZATION : VALLEY COLLABORATIVE

FEIN: 043121303

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

INDIRECT METHOD

		TOTAL
1	Cash Flows from Operating Activities:	
	Changes in Net Assets	(642,134)
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	715,782
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	697,001
5	Increase/Decrease in Prepaid Expenses	(4,582)
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	(94,064)
8	Increase/Decrease in Accrued Expenses	(360,311)
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	965,329
14	Net Cash Provided by/(used in) Operating Activities	1,277,021
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(680,776)
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	(680,776)
	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/Receipts	
30	Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVE

FEIN: 043121303

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	596,245
32	Cash and Cash Equivalents at Beginning of Year	4,843,191
33	Cash and Cash Equivalents at End of Year	5,439,436

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		
39		
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVEFEIN: 043121303Statement of Functional Expenses for the Year Ended: 06/30/2019

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	18,954,186	1,217,346		17,736,840
2. Occupancy	816,277	32,523		783,754
3. Other Program / Operating Expense	1,365,471	15,811		1,349,660
4. Subcontract Expense				
5. Direct Administrative Expense	1,038,457	703,970		334,487
6. Other Expenses	98,543			98,543
7. Depreciation of Buildings and Equipment	715,783	92,380		623,403
8. TOTAL EXPENSES	22,988,717	2,062,030		20,926,687

See Accompanying Notes to Financial Statements

*

ORGANIZATION : VALLEY COLLABORATIVEFEIN: 043121303Statement of Functional Expenses for the Year Ended: 06/30/19

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	05-101	04-102	NPOS-200	NPOS-400	NPOS-410
1. Employee Compensation & Related Expenses	130,665	168,709	4,942,154	1,589,906	1,201,388
2. Occupancy	21,923	5,745	98,998	35,838	52,354
3. Other Program / Operating Expense	10,591	1,241	421,367	56,617	97,069
4. Subcontract Expense					
5. Direct Administrative Expense	10,339	1,745	75,750	27,864	24,857
6. Other Expenses			21,572	20,548	7,031
7. Depreciation of Buildings and Equipment	5,040	279	241,177	67,513	83,224
8. TOTAL EXPENSES	178,558	177,719	5,801,018	1,798,286	1,465,923

See Accompanying Notes to Financial Statements

*

ORGANIZATION : VALLEY COLLABORATIVEFEIN: 043121303Statement of Functional Expenses for the Year Ended: 06/30/19

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	NPOS-450	01-500	NPOS-660	NPOS-665	NPOS-712
1. Employee Compensation & Related Expenses	26,253	2,361,235	4,812,753	3,363	2,420,502
2. Occupancy	748	173,145	317,786	275	74,442
3. Other Program / Operating Expense	6,203	411,905	209,598	302	123,545
4. Subcontract Expense					
5. Direct Administrative Expense	2,792	43,800	86,848	241	57,445
6. Other Expenses		5,105	29,177		15,110
7. Depreciation of Buildings and Equipment	6,130	97,440	64,141	599	57,860
8. TOTAL EXPENSES	42,126	3,092,630	5,520,303	4,780	2,748,904

See Accompanying Notes to Financial Statements

*

ORGANIZATION : VALLEY COLLABORATIVEFEIN: 043121303Statement of Functional Expenses for the Year Ended: 06/30/19

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>05-101A</u>				
1. Employee Compensation & Related Expenses	<u>79,912</u>				
2. Occupancy	<u>2,500</u>				
3. Other Program / Operating Expense	<u>11,222</u>				
4. Subcontract Expense					
5. Direct Administrative Expense	<u>2,806</u>				
6. Other Expenses					
7. Depreciation of Buildings and Equipment					
8. TOTAL EXPENSES	<u>96,440</u>				

See Accompanying Notes to Financial Statements

ORGANIZATION: VALLEY COLLABORATIVE				ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited				FY END: 6/30/2019		FEIN: 043121303			
REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE	Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
	FTE	Expense	FTE	Expense		FTE	Expense	FTE	Expense	FTE	Expense		
1R Contributions, Gifts, Legacies, Bequests					1E Total Direct Prog.Staff FTE/Exp 101-138	300.37	11,787,225	XXXX	XXXXXXXXXXXX	XXXX	XXXXXXXXXXXX	300.37	11,787,225
2R Gov. In-Kind/Capital Budget	24,999	XXXXXXXXXXXX	XXXXXXXXXXXX	24,999	2E Chief Executive Officer - FTE/Exp.	1.00	183,449	1.00	183,449				
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp.	1.00	105,381	1.00	105,381				
4R Total Contributions and In-Kind	24,999			24,999	4E Accting/Clerical/Support FTE/Expense	16.75	736,023	12.25	536,121			4.50	199,902
5R Mass Gov. Grant		XXXXXXXXXXXX	XXXXXXXXXXXX		5E Admin Maint/House-Grmskeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	18.75	1,024,853	14.25	824,951			4.50	199,902
7R Total Grants					7E Commercial Products & Svs/Mktng FTE/Exp					XXXX	XXXXXXXXXXXX		
8R Dept. of Mental Health (DMH)		XXXXXXXXXXXX	XXXXXXXXXXXX		8E Total FTE/Salary/Wages	319.12	12,812,078	14.25	824,951			304.87	11,987,127
9R Dept. of Developmental Services(DDS/DMR)	2,332,354	XXXXXXXXXXXX	XXXXXXXXXXXX	2,332,354	9E Payroll Taxes 150		362,311		27,714				334,597
10R Dept. of Public Health (DPH)		XXXXXXXXXXXX	XXXXXXXXXXXX		10E Fringe Benefits 151		2,047,814		239,736				1,808,078
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXXXX	XXXXXXXXXXXX		11E Accrual Adjustments		(2,297)						(2,297)
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXXX	XXXXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		15,219,906		1,092,401				14,127,505
13R Dept. of Youth Services (DYS)		XXXXXXXXXXXX	XXXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		427,709		26,338				401,371
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		710,783		92,380				618,403
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXXX	XXXXXXXXXXXX		15E Facility Operation/Maint./Furn.390		388,568		6,185				382,383
16R MA. Comm. For the Blind (MCB)	19,199	XXXXXXXXXXXX	XXXXXXXXXXXX	19,199	16E Facility General Liability Insurance 390								
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		17E Total Occupancy		1,527,060		124,903				1,402,157
18R MA. Rehabilitation Commission (MRC)	493,469	XXXXXXXXXXXX	XXXXXXXXXXXX	493,469	18E Direct Care Consultant 201								
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXXX	XXXXXXXXXXXX		19E Temporary Help 202								
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203			XXXXXXXXXXXX		XXXXXXXXXXXX			
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXXX	XXXXXXXXXXXX		21E Subcontracted Direct Care 206			XXXXXXXXXXXX		XXXXXXXXXXXX			
22R Dept of Correction (DOC)		XXXXXXXXXXXX	XXXXXXXXXXXX		22E Staff Training 204		34,924		10,240				24,684
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXXXX	XXXXXXXXXXXX		23E Staff Mileage / Travel 205		29,461		5,571				23,890
24R Parole Board (PAR)		XXXXXXXXXXXX	XXXXXXXXXXXX		24E Meals 207								
25R Veteran's Services (VET)		XXXXXXXXXXXX	XXXXXXXXXXXX		25E Client Transportation 208			XXXXXXXXXXXX		XXXXXXXXXXXX			
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXXX	XXXXXXXXXXXX		26E Vehicle Expenses 208		119,474						119,474
27R Div. of Housing & Community Develop(OCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		27E Vehicle Depreciation 208								
28R POS Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209			XXXXXXXXXXXX		XXXXXXXXXXXX			
29R Other Mass. State Agency POS		XXXXXXXXXXXX	XXXXXXXXXXXX		29E Client Personal Allowances 211			XXXXXXXXXXXX		XXXXXXXXXXXX			
30R Mass State Agency Non - POS		XXXXXXXXXXXX	XXXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212			XXXXXXXXXXXX		XXXXXXXXXXXX			
31R Mass. Local Govt/Quasi-Govt. Entities	16,619,304	XXXXXXXXXXXX	XXXXXXXXXXXX	16,619,304	31E Direct Client Wages 214		550,458	XXXXXXXXXXXX		XXXXXXXXXXXX			550,458
32R Non-Mass. State/Local Government		XXXXXXXXXXXX	XXXXXXXXXXXX		32E Other Commercial Prod. & Svs. 214		211,287	XXXXXXXXXXXX		XXXXXXXXXXXX			211,287
33R Direct Federal Grants/Contracts		XXXXXXXXXXXX	XXXXXXXXXXXX		33E Program Supplies & Materials 215		419,867	XXXXXXXXXXXX		XXXXXXXXXXXX			419,867
34R Medicaid - Direct Payments		XXXXXXXXXXXX	XXXXXXXXXXXX		34E Non Charitable Expenses								
35R Medicaid - MBHP Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		35E Other Expense		98,543						98,543
36R Medicare		XXXXXXXXXXXX	XXXXXXXXXXXX		36E Total Other Program Expense		1,464,014		15,811				1,448,203
37R Mass. Govt. Client Stipends		XXXXXXXXXXXX	XXXXXXXXXXXX		37E Management Fees 410								XXXXXXXXXXXX
38R Client Resources		XXXXXXXXXXXX	XXXXXXXXXXXX		38E Fundraising Fees 410			XXXXXXXXXXXX		XXXXXXXXXXXX			XXXXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		39E Legal Fees 410		36,636		36,636				XXXXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		40E Audit Fees 410		33,500		33,500				XXXXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXXXX	XXXXXXXXXXXX		41E Management Consultant 410								XXXXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		635,663		327,113				308,550
43R Total Assistance and Fees	19,464,326	XXXXXXXXXXXX	XXXXXXXXXXXX	19,464,326	43E Leased Office/Program Office Equip.410,390		29,230		3,293				25,937
44R Federated Fundraising					44E Office Equipment Depreciation 410								
45R Commercial Activities	507,883			507,883	45E Admin. Vehicle Expenses 410								XXXXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXXXX
47R Investment Revenue	60,945	60,945			47E Directors & Officers Insurance 410								XXXXXXXXXXXX
48R Other Revenue	3,716,749	106,698		3,610,051	48E Program Support 216			XXXXXXXXXXXX					
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXXX				49E Professional Insurance 410		303,428		303,428				
50R Released Net Assets-Program	39,902	39,902			50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		1,038,457		703,970				334,487
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXXXX		(1,937,085)				1,937,085
53R TOTAL REVENUE	23,814,804	207,545		23,607,259	53E Total Reimbursable & Fundraising Expense		19,249,437						19,249,437
54R TOTAL EXPENSE = 56E	22,988,717	124,945		22,863,772	54E Direct State/Federal Non-Reimbursable Expense		3,739,280		124,945	XXXXXXXXXXXX			3,614,335
55R OPERATING RESULTS	826,087	82,600		743,487	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXXXX						
					56E TOTAL EXPENSE = 56R		22,988,717		124,945				22,863,772
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.					NON-REIMBURSABLE EXPENSE DETAIL Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.								
Reporting Entity Compensation					1N Direct Employee Compensation & Related Exp.	3,734,280	124,945	XXXXXXXXXXXX		3,609,335			
Compensation from Other Entities					2N Direct Occupancy			XXXXXXXXXXXX					
Name & Title					3N Direct Other Program/Operating			XXXXXXXXXXXX					
1C Dr. Chris Scott	208,071	\$ 5,390			4N Direct Subcontract Expense			XXXXXXXXXXXX					
2C					5N Direct Administrative Expense			XXXXXXXXXXXX					
3C					6N Direct Other Expense			XXXXXXXXXXXX					
4C					7N Direct Depreciation	5,000		XXXXXXXXXXXX		5,000			
5C					8N Total Direct Non-Reimbursable (must tie to 54E)	3,739,280	124,945	XXXXXXXXXXXX		3,614,335			
MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.	9N Total Direct and Allocated Non-Reimbursable (54E+55E)	3,739,280	124,945	XXXXXXXXXXXX		3,614,335			
Prior Year Ma. Revenue	16,681,208				10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	4,350,478	207,545	XXXXXXXXXXXX		4,142,933			
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)					11N Capital Budget Revenue Adjustments	(19,999)		XXXXXXXXXXXX		(19,999)			
					12N Excess of Non-Reimb./Fundraising Expense over Offsets	(591,199)	(82,600)	XXXXXXXXXXXX		(508,599)			
					Description of Admin (M&G) Direct Non-Reimbursable Exp.								
					See attachment								

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: 05-101	Program Name: MRC EVALUATION & TRAINING	Description: MRC EVALUATION & TRAINING	Catalog of Federal Domestic Assistance #: 84.126		B		
*Program Type: 22	Program Address: 25 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 52.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable							
REVENUE	STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned % Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	3.55	84,537	125,920 -32.9 %
2R Gov. In-Kind/Capital Budget	2S Program Function Manager (UFR Title 101)	0.68	23,306	2E Chief Executive Officer			
3R Private IN-Kind	3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer			
4R Total Contribution and In-Kind	4S Supervising Professional (UFR Title 104)			4E Acting/Clerical Support	0.07	3,160	
5R Mass Gov. Grant	5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping	0.07	3,160	
6R Other Grant (exclud. Fed.Direct)	6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	3.62	87,697	
7R Total Grants	7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mktg			
8R Dept. of Mental Health (DMH)	8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages		2,130	
9R Dept. of Developmental Services(DDS/DMR)	9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		16,729	
10R Dept. of Public Health (DPH)	10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		(2,297)	
11R Dept. of Children and Families (DCF/DSS)	11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		104,259	144,435 -27.8 %
12R Dept. of Transitional Assist (DTA/WEL)	12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		18,773	
13R Dept. of Youth Services (DYS)	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		5,040	
14R Health Care Fin & Policy (HCF)-Contract	14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		3,150	
15R Health Care Fin & Policy (HCF)-UCP	15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390			
16R MA. Comm. For the Blind (MCB)	16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		26,963	18,500 45.7 %
17R MA. Comm. for Deaf & H H (MCD)	17S Day Care Director (UFR Title 117)			17E Total Occupancy			
18R MA. Rehabilitation Commission (MRC)	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201			
19R MA. Off. for Refugees & Immigr.(ORI)	19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202			
20R Dept. of Early Educ. & Care (EEC)-Contract	20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203			
21R Dept. of Early Educ. & Care (EEC)-Voucher	21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206			
22R Dept. of Correction (DOC)	22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204		136	
23R Dept. of Elementary & Secondary Educ. (DOE)	23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		806	
24R Parole Board (PAR)	24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207			
25R Veteran's Services (VET)	25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208			
26R Ex. Off. of Elder Affairs (ELD)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		390	
27R Div. of Housing & Community Develop(OCDD)	27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208			
28R POS Subcontract	28S Counselor (UFR Title 130)	0.01	42	28E Incidental Medical /Medicine/Pharmacy 209			
29R Other Mass. State Agency POS	29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211			
30R Mass State Agency Non - POS	30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212			
31R Mass. Local Govt./Quasi-Govt. Entities	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		8,293	
32R Non-Mass. State/Local Government	32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214			
33R Direct Federal Grants/Contracts	33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		966	
34R Medicaid - Direct Payments	34S Direct Care / Prog. Staff I (UFR Title 136)	2.72	56,805	34E Non Charitable Expenses			
35R Medicaid - MBHP Subcontract	35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense			
36R Medicare	36S Maintenance, House/Groundskeeping, Cook 138	0.14	4,384	36E Total Other Program Expense		10,591	8,778 20.7 %
37R Mass. Govt. Client Stipends	37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		10,339	
38R Client Resources	38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390			
39R Mass. spon.client SF/3rd Pty offsets	39S Total Direct Program Staff = 1E	3.55	84,537	44E Office Equipment Depreciation 410			
40R Other Publicly sponsored client offsets				48E Program Support 216			
41R Private Client Fees (excluding 3rd Pty)				49E Professional Insurance 410			
42R Private Client 3rd Pty/other offsets				50E Working Capital Interest 410			
43R Total Assistance and Fees	1SS Enter defined unit of service: COMPONENTS			51E Total Direct Administrative Expense		10,339	5,603 84.5 %
44R Federated Fundraising	2SS Enter total unit capacity: 190			52E Admin (M&G) Reporting Center Allocation		17,024	
45R Commercial Activities				53E Total Reimbursable Expense		169,176	177,316 -4.6 %
46R Non-Charitable Revenue	3SS OSD's Program Publicly sponsored clients:			54E Direct State/Federal Non-Reimbursable Expense		26,406	
47R Investment Revenue	4SS Performance Report (D-1 Privately sponsored clients:			55E Allocation of State/Fed Non-Reimbursable Expense			
48R Other Revenue	5SS Internet filing system Free Care clients:			56E TOTAL EXPENSE		195,582	177,316 10.3 %
49R Allocated Admin (M&G) Revenue	6SS suspended for FY '08 Total:			57E TOTAL REVENUE = 53R		280,304	239,834 16.9 %
50R Released Net Assets-Program	7SS filings.			58E OPERATING RESULTS		84,722	62,518
51R Released Net Assets-Equipment				CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)			
52R Released Net Assets-Time							
53R Total Revenue = 57E							
MASSACHUSETTS CONTRACT INFORMATION Dept Contract ID -11 Characters MMARS Code 1C MRC CIESNORTH00 5100 2C 3C 4C 5C				NON-REIMBURSABLE EXPENSE DETAIL 1N Direct Employee Compensation & Related Exp. 26,406 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) 26,406 9N Total Direct and Allocated Non-Reimb. (54E+55E) 26,406 10N Eligible Non-Reimbursable Exp. Revenue Offsets 27,122 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets (716)			
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Subcontractor Name FEIN Expense Amt. 1SDC 2SDC 3SDC 4SDC 5SDC				POS SUBCONTRACT INFORMATION State Dept Payor Name Payor's FEIN 1PS 2PS 3PS			
Comm. Of MA Surplus Rev. Retention Share 57,600							
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: 04-102	Program Name: MRC SUPPORTED WORK	Description: MRC SUPPORTED WORK	Catalog of Federal Domestic Assistance #: 84.187		B		
*Program Type: 22	Program Address: 25 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 52.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
<p>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.</p> <p>* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable</p>							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	1.99	122,871
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	1.75	107,429	2E Chief Executive Officer		
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer		
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Acting/Clerical Support	0.02	913
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grdskeeping		
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.02	913
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mktg		
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	2.01	123,784
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		3,007
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		4,646
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		131,437
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip. Expenses 301,390		93,119
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		41.1 %
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		279
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		1,082
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy	6,024	500
18R MA. Rehabilitation Commission (MRC)	115,791	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		1,104.8 %
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203		
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206		
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205	1,133	
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208		
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209		
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211		
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212		
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214		
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff I (UFR Title 135)			33E Program Supplies & Materials 215	108	
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	0.20	14,178	34E Non Charitable Expenses		
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.04	1,264	36E Total Other Program Expense	1,241	2,500
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410	1,745	-50.4 %
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	1.99	122,871	44E Office Equipment Depreciation 410		
40R Other Publicly sponsored client offsets					48E Program Support 216		
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410		
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410		
43R Total Assistance and Fees	115,791				51E Total Direct Administrative Expense	1,745	1,100
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation	15,715	
45R Commercial Activities					53E Total Reimbursable Expense	156,162	97,219
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense	37,272	
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense		
48R Other Revenue	37,272				56E TOTAL EXPENSE	193,434	97,219
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R	153,063	100,000
50R Released Net Assets-Program					58E OPERATING RESULTS	(40,371)	2,781
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)		
52R Released Net Assets-Time							
53R Total Revenue = 57E	153,063						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
Subcontractor Name	FEIN	Dept	Contract ID -11 Characters	MMARS Code		MA Teachers' & State Employees' Retirement Systems on-l	
1SDC		1C	MRC	000IESSES00	5200	37,272	
2SDC		2C					
3SDC		3C					
4SDC		4C					
5SDC		5C					
POS SUBCONTRACT INFORMATION		State Dept		Payor Name		Payor's FEIN	
		1PS					
		2PS					
		3PS					
Comm. Of MA Surplus Rev. Retention Share		(77.643)					
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: NPOS-	Program Name: SCHOOL & VOCATIONAL TRAINING	Description: SCHOOL & VOCATIONAL TRAINING	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B		
*Program Type: N/A	Program Address: 40 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 44.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 1760		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		1.15	120,920	1E Total Direct Program Staff = 39S	
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)		1.15	57,951	2E Chief Executive Officer	
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer	
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)				4E Acting/Clerical Support	1.27 56,554
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grdskeeping	
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	1.27 56,554
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)				7E Commercial products & Svs/Mktng	
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)		2.90	94,234	8E Total FTE/Salary/Wages	90.84 3,265,894
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	92,300
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	600,596
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)		3.18	244,371	11E Accrual Adjustments	
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)		1.00	86,264	12E Total Employee Compensation & Rel. Exp.	3,958,790
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		4.61	312,842	13E Facility and Prog. Equip. Expenses 301,390	3,084,315
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301	241,177
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390	98,998
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		15.30	770,487	16E Facility General Liability Insurance 390	
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	340,175
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201	308,450
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202	
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203	
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206	
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)		2.03	140,205	22E Staff Training 204	6,652
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)		1.80	119,680	23E Staff Mileage / Travel 205	1,497
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E Meals 207	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208	
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208	40,631
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208	
28R POS Subcontract		28S Counselor (UFR Title 130)		0.17	13,191	28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211	
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212	
31R Mass. Local Govt/Quasi-Govt. Entities	5,349,238	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214	149,013
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214	152,574
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff I (UFR Title 135)				33E Program Supplies & Materials 215	71,000
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		52.67	1,106,911	34E Non Charitable Expenses	
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		1.28	67,187	35E Other Expense	21,572
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		2.33	75,097	36E Total Other Program Expense	442,939
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp. 410	72,947
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390	2,803
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		89.57	3,209,340	44E Office Equipment Depreciation 410	
40R Other Publicly sponsored client offsets						48E Program Support 216	
41R Private Client Fees (excluding 3rd Pty)						49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410	
43R Total Assistance and Fees	5,349,238					51E Total Direct Administrative Expense	75,750
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation	539,049
45R Commercial Activities	106,552					53E Total Reimbursable Expense	5,356,703
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense	983,364
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	983,364					56E TOTAL EXPENSE	6,340,067
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R	5,111,269
50R Released Net Assets-Program						58E OPERATING RESULTS	99,087
51R Released Net Assets-Equipment						* (subject to OSD adjustment)	
52R Released Net Assets-Time							
53R Total Revenue = 57E	6,439,154						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code		
1SDC			1C			1N Direct Employee Compensation & Related Exp.	983,364
2SDC			2C			2N Direct Occupancy	
3SDC			3C			3N Direct Other Program/Operating	
4SDC			4C			4N Direct Subcontract Expense	
5SDC			5C			5N Direct Administrative Expense	
						6N Direct Other Expense	
						7N Direct Depreciation	
						8N Total Direct Non-Reimbursable (Tie to 54E)	983,364
						9N Total Direct and Allocated Non-Reimb. (54E+55E)	983,364
						10N Eligible Non-Reimbursable Exp. Revenue Offsets	1,089,916
						11N Capital Budget Revenue Adjustment	
						12N Excess of Non-Reimbursable Expense Over Offsets	(106,552)
POS SUBCONTRACT INFORMATION							
State Dept	Payor Name	Payor's FEIN					
1PS							
2PS							
3PS							
Comm. Of MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: NPOS-	Program Name: HIGH SCHOOL - ALTERNATIVE PROGRAM	Description: ALTERNATIVE HIGH SCHOOL	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B		
*Program Type: N/A	Program Address: 40 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 36.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 1440		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		0.85	87,063	1E Total Direct Program Staff = 39S	
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)		0.70	71,749	2E Chief Executive Officer	
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer	
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)				4E Acting/Clerical Support	0.39 17,313
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grdskeeping	
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	0.39 17,313
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)				7E Commercial products & Svs/Mktng	
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)		0.60	22,702	8E Total FTE/Salary/Wages	20.33 1,103,900
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	26,231
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	127,389
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)		0.05	3,752	11E Accrual Adjustments	
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)		0.01	1,200	12E Total Employee Compensation & Rel. Exp.	1,257,520
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		0.21	14,500	13E Facility and Prog. Equip. Expenses 301,390	1,315,060
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301	67,513
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390	34,263
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		11.60	598,224	16E Facility General Liability Insurance 390	
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	103,351
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201	60,000
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202	72.3 %
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203	
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206	
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)		0.14	9,370	22E Staff Training 204	2,100
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)		1.50	105,833	23E Staff Mileage / Travel 205	334
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E Meals 207	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208	
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208	5,975
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208	
28R POS Subcontract		28S Counselor (UFR Title 130)		0.34	26,382	28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211	
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212	
31R Mass. Local Govt/Quasi-Govt. Entities	1,646,665	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214	3,850
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214	
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff I (UFR Title 135)				33E Program Supplies & Materials 215	44,358
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		2.79	108,764	34E Non Charitable Expenses	
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		0.43	13,937	35E Other Expense	20,548
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		0.72	23,111	36E Total Other Program Expense	77,165
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp. 410	25,189
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390	2,675
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		19.94	1,086,587	44E Office Equipment Depreciation 410	
40R Other Publicly sponsored client offsets						48E Program Support 216	
41R Private Client Fees (excluding 3rd Pty)						49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410	
43R Total Assistance and Fees	1,646,665					51E Total Direct Administrative Expense	27,864
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation	164,020
45R Commercial Activities						53E Total Reimbursable Expense	1,629,920
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense	332,386
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	332,386					56E TOTAL EXPENSE	1,962,306
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R	1,979,051
50R Released Net Assets-Program						58E OPERATING RESULTS	16,745
51R Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)	
52R Released Net Assets-Time							
53R Total Revenue = 57E	1,979,051						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code	MA Teachers' & State Employees' Retirement Systems on-l	
1SDC			1C			1N Direct Employee Compensation & Related Exp.	332,386
2SDC			2C			2N Direct Occupancy	
3SDC			3C			3N Direct Other Program/Operating	
4SDC			4C			4N Direct Subcontract Expense	
5SDC			5C			5N Direct Administrative Expense	
						6N Direct Other Expense	
						7N Direct Depreciation	
						8N Total Direct Non-Reimbursable (Tie to 54E)	332,386
						9N Total Direct and Allocated Non-Reimb. (54E+55E)	332,386
						10N Eligible Non-Reimbursable Exp. Revenue Offsets	332,386
						11N Capital Budget Revenue Adjustment	
						12N Excess of Non-Reimbursable Expense Over Offsets	
POS SUBCONTRACT INFORMATION		State Dept		Payor Name		Payor's FEIN	
			1PS				
			2PS				
			3PS				
Comm. Of MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: NPOS-	Program Name: HIGH SCHOOL - ALTERNATIVE VOCATIONAL PROGRAM	Description: ALTERNATIVE VOCATIONAL HIGH SCHOOL	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B		
*Program Type: N/A	Program Address: 40 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 42.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 1680	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	0.15	13,830	1E Total Direct Program Staff = 39S	18.53	843,096
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	0.80	67,938	2E Chief Executive Officer		
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer		
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Acting/Clerical Support	0.40	17,650
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grdskeeping		
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.40	17,650
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mktng		
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)	0.60	22,702	8E Total FTE/Salary/Wages	18.93	860,746
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		24,230
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		57,241
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)	0.01	137	11E Accrual Adjustments		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		942,217
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)	0.13	8,860	13E Facility and Prog. Equip. Expenses 301,390		13,169
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		83,224
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		39,185
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	7.30	302,799	16E Facility General Liability Insurance 390		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		135,578
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203		
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206		
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)	0.17	12,030	22E Staff Training 204		660
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)	1.50	102,341	23E Staff Mileage / Travel 205		101
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		15,535
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208		
28R POS Subcontract		28S Counselor (UFR Title 130)	0.34	26,382	28E Incidental Medical /Medicine/Pharmacy 209		
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211		
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212		
31R Mass. Local Govt/Quasi-Govt. Entities	1,679,729	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		49,818
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214		
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff I (UFR Title 135)			33E Program Supplies & Materials 215		30,955
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	6.37	248,379	34E Non Charitable Expenses		
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	0.43	14,321	35E Other Expense		7,031
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.73	23,577	36E Total Other Program Expense		104,100
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		22,173
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		2,684
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	18.53	843,096	44E Office Equipment Depreciation 410		
40R Other Publicly sponsored client offsets					48E Program Support 216		
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410		
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410		
43R Total Assistance and Fees	1,679,729				51E Total Direct Administrative Expense		24,857
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		135,024
45R Commercial Activities	12,132				53E Total Reimbursable Expense		1,341,776
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		259,171
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense		
48R Other Revenue	259,171				56E TOTAL EXPENSE		1,600,947
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		1,951,032
50R Released Net Assets-Program					58E OPERATING RESULTS		350,085
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)		
52R Released Net Assets-Time							
53R Total Revenue = 57E	1,951,032						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code		
1SDC			1C			1N Direct Employee Compensation & Related Exp.	259,171
2SDC			2C			2N Direct Occupancy	
3SDC			3C			3N Direct Other Program/Operating	
4SDC			4C			4N Direct Subcontract Expense	
5SDC			5C			5N Direct Administrative Expense	
						6N Direct Other Expense	
						7N Direct Depreciation	
						8N Total Direct Non-Reimbursable (Tie to 54E)	259,171
						9N Total Direct and Allocated Non-Reimb. (54E+55E)	259,171
						10N Eligible Non-Reimbursable Exp. Revenue Offsets	271,303
						11N Capital Budget Revenue Adjustment	
						12N Excess of Non-Reimbursable Expense Over Offsets	(12,132)
Comm. Of MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: NPOS-	Program Name: MIDDLE SCHOOL - ALTERNATIVE PROGRAM	Description: ALTERNATIVE MIDDLE SCHOOL	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B		
*Program Type: N/A	Program Address: 40 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 42.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 1680		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S	
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)				2E Chief Executive Officer	
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer	
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)				4E Acting/Clerical Support	
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grdskeeping	
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)				7E Commercial products & Svs/Mktng	
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages	
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments	
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.	
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				13E Facility and Prog. Equip. Expenses 301,390	
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301	
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390	
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390	
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201	
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202	
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203	
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206	
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204	
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)				23E Staff Mileage / Travel 205	
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E Meals 207	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208	
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208	
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208	
28R POS Subcontract		28S Counselor (UFR Title 130)		0.15	11,367	28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211	
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212	
31R Mass. Local Govt/Quasi-Govt. Entities	15,796	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214	
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214	
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff I (UFR Title 135)				33E Program Supplies & Materials 215	
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		0.17	6,646	34E Non Charitable Expenses	
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)				35E Other Expense	
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138				36E Total Other Program Expense	
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp. 410	
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390	
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		0.32	18,013	44E Office Equipment Depreciation 410	
40R Other Publicly sponsored client offsets						48E Program Support 216	
41R Private Client Fees (excluding 3rd Pty)						49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410	
43R Total Assistance and Fees	15,796					51E Total Direct Administrative Expense	
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation	
45R Commercial Activities						53E Total Reimbursable Expense	
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense	
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	5,424					56E TOTAL EXPENSE	
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R	
50R Released Net Assets-Program						58E OPERATING RESULTS	
51R Released Net Assets-Equipment							
52R Released Net Assets-Time							
53R Total Revenue = 57E	21,220						
		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
		Dept	Contract ID -11 Characters	MMARS Code			
		1C			1N Direct Employee Compensation & Related Exp.	5,424	MA Teachers' & State Employees' Retirement Systems on-l
		2C			2N Direct Occupancy		
		3C			3N Direct Other Program/Operating		
		4C			4N Direct Subcontract Expense		
		5C			5N Direct Administrative Expense		
		POS SUBCONTRACT INFORMATION			6N Direct Other Expense		
		State Dept	Payor Name	Payor's FEIN	7N Direct Depreciation		
		1PS			8N Total Direct Non-Reimbursable (Tie to 54E)	5,424	(Any Excess of Non-Reimbursable Expense over Eligible
		2PS			9N Total Direct and Allocated Non-Reimb. (54E+55E)	5,424	Revenue Offsets is subject to recoupment where the
		3PS			10N Eligible Non-Reimbursable Exp. Revenue Offsets	5,424	program is purchased by the Commonwealth and must be
					11N Capital Budget Revenue Adjustment		recognized as a liability on the Financial Statements.)
					12N Excess of Non-Reimbursable Expense Over Offsets		
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE			PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: 01-500	Program Name: OVER 22 PROGRAM	Description: YOUNG ADULT WORKPLACE TRAINING	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B			
*Program Type: 23	Program Address: 25 LINNELL CIRCLE	BILLERICA MA 01821	# Weeks operated during audit period (e.g., 52): 52.00		# operating hours/week (e.g., 40): 40.00			
(Number/Street)			(City)		(State)		(Zipcode)	
<p>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.</p> <p>* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable</p>								
REVENUE		OS	STAFFING # hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Actual Planned % Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)					1E Total Direct Program Staff = 39S	39.98 1,513,898 1,128,919 34.1 %
2R Gov. In-Kind/Capital Budget	24,999	2S Program Function Manager (UFR Title 101)		3.25	173,180		2E Chief Executive Officer	
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)					3E Chief Financial Officer	
4R Total Contribution and In-Kind	24,999	4S Supervising Professional (UFR Title 104)					4E Acting/Clerical Support	0.47 20,850
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)					5E Admin Maint/House-Grdskeeping	
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)					6E Total Admin Employee	0.47 20,850
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)					7E Commercial products & Svs/Mktg	
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)		3.10	109,430		8E Total FTE/Salary/Wages	40.45 1,534,748
9R Dept. of Developmental Services (DDS/DMR)	2,332,354	9S L.P.N. (UFR Title 109)					9E Payroll Taxes 150	64,607
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)					10E Fringe Benefits 151	299,766
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)					11E Accrual Adjustments	
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)					12E Total Employee Compensation & Rel. Exp.	1,899,121 1,358,680 39.8 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)					13E Facility and Prog. Equip. Expenses 301,390	105,241
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)					14E Facility & Prog. Equip. Depreciation 301	92,440
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)					15E Facility Operation/Maint./Furn.390	67,904
16R MA. Comm. For the Blind (MCB)	19,199	16S Teacher (UFR Title 116)					16E Facility General Liability Insurance 390	
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)					17E Total Occupancy	265,585 187,975 41.3 %
18R MA. Rehabilitation Commission (MRC)	34,330	18S Day Care Lead Teacher (UFR Title 118)					18E Direct Care Consultant 201	
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)					19E Temporary Help 202	
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)					20E Clients and Caregivers Reimb./Stipends 203	
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)					21E Subcontracted Direct Care 206	
22R Dept. of Correction (DOC)		22S Clinician - (formerly Psych. Masters)(UFR Title 123)					22E Staff Training 204	8,954
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)		1.00	76,914		23E Staff Mileage / Travel 205	9,400
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)					24E Meals 207	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)					25E Client Transportation 208	
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)					26E Vehicle Expenses 208	34,628
27R Div. of Housing & Community Develop.(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)					27E Vehicle Depreciation 208	
28R POS Subcontract		28S Counselor (UFR Title 130)					28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)					29E Client Personal Allowances 211	
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)					30E Provision Material Goods/Svs./Benefits 212	
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)					31E Direct Client Wages 214	331,662
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)					32E Other Commercial Prod. & Svs. 214	
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)					33E Program Supplies & Materials 215	27,261
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		27.54	1,011,750		34E Non Charitable Expenses	
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		1.20	54,220		35E Other Expense	5,105
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		0.89	28,763		36E Total Other Program Expense	417,010 410,500 1.6 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)		3.00	59,641		42E Other Professional Fees & Other Admin. Exp. 410	38,374
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX			43E Leased Office/Program Office Equip.410,390	5,426
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		39.98	1,513,898		44E Office Equipment Depreciation 410	
40R Other Publicly sponsored client offsets							48E Program Support 216	
41R Private Client Fees (excluding 3rd Pty)							49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets							50E Working Capital Interest 410	
43R Total Assistance and Fees	2,385,883						51E Total Direct Administrative Expense	43,800 17,500 150.3 %
44R Federated Fundraising							52E Admin (M&G) Reporting Center Allocation	293,770
45R Commercial Activities	385,037						53E Total Reimbursable Expense	2,919,286 1,974,655 47.8 %
46R Non-Charitable Revenue							54E Direct State/Federal Non-Reimbursable Expense	467,114
47R Investment Revenue							55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	462,114						56E TOTAL EXPENSE	3,386,400 1,974,655 71.5 %
49R Allocated Admin (M&G) Revenue							57E TOTAL REVENUE = 53R	3,258,033 2,280,000 42.9 %
50R Released Net Assets-Program							58E OPERATING RESULTS	(128,367) 305,345
51R Released Net Assets-Equipment							* Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)	
52R Released Net Assets-Time								
53R Total Revenue = 57E	3,258,033							
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description		
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code	MA Teachers' & State Employees' Retirement Systems on-l		
1SDC			1C	DMR 10310308DD5	3181	1N	Direct Employee Compensation & Related Exp.	462,114
2SDC			2C	DMR 10310370DD5	3196	2N	Direct Occupancy	
3SDC			3C	DMR 10310326DD5	3163	3N	Direct Other Program/Operating	
4SDC			4C	DMR 10310353DD5	3168	4N	Direct Subcontract Expense	
5SDC			5C	SEE ATTACHED		5N	Direct Administrative Expense	
						6N	Direct Other Expense	
						7N	Direct Depreciation	5,000
						8N	Total Direct Non-Reimbursable (Tie to 54E)	467,114
						9N	Total Direct and Allocated Non-Reimb. (54E+55E)	467,114
						10N	Eligible Non-Reimbursable Exp. Revenue Offsets	872,150
						11N	Capital Budget Revenue Adjustment	(19,999)
						12N	Excess of Non-Reimbursable Expense Over Offsets	(385,037)
POS SUBCONTRACT INFORMATION		State Dept		Payor Name		Payor's FEIN		
1PS								
2PS								
3PS								
Comm. Of MA Surplus Rev. Retention Share						(965,403)		
PREPARER COMMENTS:								

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: NPOS-	Program Name: ELEMENTARY SCHOOL - ELEMENTARY BEHAVIORAL PROGRAM	Description: ELEMENTARY BEHAVIORAL PROGRAM	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B		
*Program Type: NIA	Program Address: 135 COBURN ROAD	TYNGSBOROUGH	MA	01879	# Weeks operated during audit period (e.g., 52): 42.00	# operating hours/week (e.g., 40): 10.00	
(Number/Street)		(City)	(State)	(Zipcode)			
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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 1680		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		1.00	94,479	1E Total Direct Program Staff = 39S	88.20 3,202,724 3,284,491 -2.5 %
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)		2.00	82,383	2E Chief Executive Officer	
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer	
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)				4E Acting/Clerical Support	1.27 56,387
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grdskeeping	
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	1.27 56,387
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)				7E Commercial products & Svs/Mktng	
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)		1.10	60,439	8E Total FTE/Salary/Wages	89.47 3,259,111
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	78,023
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	494,298
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)		2.68	206,200	11E Accrual Adjustments	
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)		0.46	39,428	12E Total Employee Compensation & Rel. Exp.	3,831,432 3,880,051 -1.3 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		2.83	191,942	13E Facility and Prog. Equip. Expenses 301,390	255,950
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301	64,141
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390	61,836
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		19.00	1,049,136	16E Facility General Liability Insurance 390	
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	381,327 347,600 9.9 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201	
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202	
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203	
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206	
22R Dept of Correction (DOC)		22S Clinician - (formerly Psych. Masters)(UFR Title 123)		3.89	268,936	22E Staff Training 204	5,312
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)		2.00	145,691	23E Staff Mileage / Travel 205	1,769
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E Meals 207	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208	
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208	8,365
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208	
28R POS Subcontract		28S Counselor (UFR Title 130)		0.99	76,419	28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211	
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212	
31R Mass. Local Govt/Quasi-Govt. Entities	5,341,264	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214	
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff II (UFR Title 134)				32E Other Commercial Prod. & Svs. 214	58,713
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff III (UFR Title 135)				33E Program Supplies & Materials 215	135,439
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		47.13	811,841	34E Non Charitable Expenses	
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		2.80	101,258	35E Other Expense	29,177
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138		2.32	74,572	36E Total Other Program Expense	238,775 289,525 -17.5 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp. 410	82,301
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390	4,547
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		88.20	3,202,724	44E Office Equipment Depreciation 410	
40R Other Publicly sponsored client offsets						48E Program Support 216	
41R Private Client Fees (excluding 3rd Pty)						49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410	
43R Total Assistance and Fees	5,341,264					51E Total Direct Administrative Expense	86,848 57,250 51.7 %
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation	507,868
45R Commercial Activities	4,162					53E Total Reimbursable Expense	5,046,850 4,574,426 10.3 %
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense	981,321
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	981,321					56E TOTAL EXPENSE	6,028,171 4,574,426 31.8 %
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R	6,326,747 4,935,928 28.2 %
50R Released Net Assets-Program						58E OPERATING RESULTS	298,576 361,502
51R Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)	
52R Released Net Assets-Time							
53R Total Revenue = 57E	6,326,747						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code	MA Teachers' & State Employees' Retirement Systems on-l	
1SDC			1C			1N Direct Employee Compensation & Related Exp.	981,321
2SDC			2C			2N Direct Occupancy	
3SDC			3C			3N Direct Other Program/Operating	
4SDC			4C			4N Direct Subcontract Expense	
5SDC			5C			5N Direct Administrative Expense	
						6N Direct Other Expense	
						7N Direct Depreciation	
						8N Total Direct Non-Reimbursable (Tie to 54E)	981,321
						9N Total Direct and Allocated Non-Reimb. (54E+55E)	981,321
						10N Eligible Non-Reimbursable Exp. Revenue Offsets	985,483
						11N Capital Budget Revenue Adjustment	
						12N Excess of Non-Reimbursable Expense Over Offsets	(4,162)
POS SUBCONTRACT INFORMATION		State Dept		Payor Name	Payor's FEIN		
			1PS				
			2PS				
			3PS				
Comm. Of MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: NPOS-	Program Name: TRANSITION PATHWAYS	Description: TRANSITIONAL SERVICES	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B		
*Program Type: N/A	Program Address: 40 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 42.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 1680		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S	
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)				2E Chief Executive Officer	
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer	
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)				4E Acting/Clerical Support	
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grdskeeping	
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)				7E Commercial products & Svs/Mktng	
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages	
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments	
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.	
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				13E Facility and Prog. Equip. Expenses 301,390	
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301	
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390	
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390	
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201	
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202	
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203	
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206	
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204	
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)				23E Staff Mileage / Travel 205	
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E Meals 207	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208	
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208	
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208	
28R POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211	
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212	
31R Mass. Local Govt/Quasi-Govt. Entities	48,276	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214	
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214	
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)				33E Program Supplies & Materials 215	
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	0.07	1,220		34E Non Charitable Expenses	
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)				35E Other Expense	
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	0.01	442		36E Total Other Program Expense	
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp. 410	
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX			43E Leased Office/Program Office Equip.410,390	
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	0.08	1,662		44E Office Equipment Depreciation 410	
40R Other Publicly sponsored client offsets		SERVICE STATISTICS				48E Program Support 216	
41R Private Client Fees (excluding 3rd Pty)		1SS Enter defined unit of service:				49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets		2SS Enter total unit capacity:				50E Working Capital Interest 410	
43R Total Assistance and Fees	48,276	3SS OSD's Program Publicly sponsored clients:				51E Total Direct Administrative Expense	
44R Federated Fundraising		4SS Performance Report (D-1 Privately sponsored clients:				52E Admin (M&G) Reporting Center Allocation	
45R Commercial Activities		5SS Internet filing system) Free Care clients:				53E Total Reimbursable Expense	
46R Non-Charitable Revenue		6SS suspended for FY '08 Total:				54E Direct State/Federal Non-Reimbursable Expense	
47R Investment Revenue		7SS filings.				55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	608					56E TOTAL EXPENSE	
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R	
50R Released Net Assets-Program						58E OPERATING RESULTS	
51R Released Net Assets-Equipment						59E Preliminary Calculation of Cost Reimb. Excess Rev. *	
52R Released Net Assets-Time						(subject to OSD adjustment)	
53R Total Revenue = 57E	48,884	MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
		Dept	Contract ID -11 Characters	MMARS Code	1N Direct Employee Compensation & Related Exp.	608	MA Teachers' & State Employees' Retirement Systems on-l
		1C			2N Direct Occupancy		
		2C			3N Direct Other Program/Operating		
		3C			4N Direct Subcontract Expense		
		4C			5N Direct Administrative Expense		
		5C			6N Direct Other Expense		
		POS SUBCONTRACT INFORMATION			7N Direct Depreciation		
		State Dept	Payor Name	Payor's FEIN	8N Total Direct Non-Reimbursable (Tie to 54E)	608	
		1PS			9N Total Direct and Allocated Non-Reimb. (54E+55E)	608	(Any Excess of Non-Reimbursable Expense over Eligible
		2PS			10N Eligible Non-Reimbursable Exp. Revenue Offsets	608	Revenue Offsets is subject to recoupment where the
		3PS			11N Capital Budget Revenue Adjustment		program is purchased by the Commonwealth and must be
					12N Excess of Non-Reimbursable Expense Over Offsets		recognized as a liability on the Financial Statements.)
Comm. Of MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: NPOS-	Program Name: MIDDLE SCHOOL - EMOTIONAL BEHAVIORAL PROGRAM	Description: EMOTIONAL BEHAVIORAL PROGRAM	Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm		B		
*Program Type: N/A	Program Address: 40 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 42.00	# operating hours/week (e.g., 40): 40.00	
(Number/Street)		(City)	(State)	(Zipcode)			
<p>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.</p> <p>* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable</p>							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 1680		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	0.90	94,323	1E Total Direct Program Staff = 39S	35.96	1,653,524
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	1.50	123,052	2E Chief Executive Officer		
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer		
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Acting/Clerical Support	0.60	26,716
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grdskeeping		
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.60	26,716
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mktg		
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)	0.60	47,945	8E Total FTE/Salary/Wages	36.56	1,680,240
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		41,495
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		192,845
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)	1.08	83,883	11E Accrual Adjustments		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)	0.53	44,954	12E Total Employee Compensation & Rel. Exp.		1,914,580
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)	1.42	97,006	13E Facility and Prog. Equip. Expenses 301,390		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		57,860
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		74,442
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	9.40	473,491	16E Facility General Liability Insurance 390		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		132,302
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203		
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206		
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)	1.77	122,829	22E Staff Training 204		870
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)	2.20	162,010	23E Staff Mileage / Travel 205		7,091
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		8,365
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208		
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209		
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211		
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212		
31R Mass. Local Govt/Quasi-Govt. Entities	2,538,336	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214		
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff I (UFR Title 135)			33E Program Supplies & Materials 215		107,219
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	14.60	340,425	34E Non Charitable Expenses		
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	0.86	26,248	35E Other Expense		15,110
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138	1.10	35,358	36E Total Other Program Expense		138,655
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		52,167
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		5,278
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	35.96	1,653,524	44E Office Equipment Depreciation 410		
40R Other Publicly sponsored client offsets		SERVICE STATISTICS			48E Program Support 216		
41R Private Client Fees (excluding 3rd Pty)		1SS Enter defined unit of service:			49E Professional Insurance 410		
42R Private Client 3rd Pty/other offsets		2SS Enter total unit capacity:			50E Working Capital Interest 410		
43R Total Assistance and Fees	2,538,336	3SS OSD's Program Publicly sponsored clients:			51E Total Direct Administrative Expense	57,445	28,250
44R Federated Fundraising		4SS Performance Report (D-1 Privately sponsored clients:			52E Admin (M&G) Reporting Center Allocation	250,968	
45R Commercial Activities		5SS Internet filing system) Free Care clients:			53E Total Reimbursable Expense	2,493,950	2,134,788
46R Non-Charitable Revenue		6SS suspended for FY '08 Total:			54E Direct State/Federal Non-Reimbursable Expense	505,922	
47R Investment Revenue		7SS filings.			55E Allocation of State/Fed Non-Reimbursable Expense		
48R Other Revenue	505,922				56E TOTAL EXPENSE	2,999,872	2,134,788
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R	3,044,258	2,822,653
50R Released Net Assets-Program					58E OPERATING RESULTS	44,386	687,865
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)		
52R Released Net Assets-Time							
53R Total Revenue = 57E	3,044,258	MASSACHUSETTS CONTRACT INFORMATION			NON-REIMBURSABLE EXPENSE DETAIL		
		Dept	Contract ID -11 Characters	MMARS Code	Description		
		1C			1N Direct Employee Compensation & Related Exp.	505,922	MA Teachers' & State Employees' Retirement Systems on-l
		2C			2N Direct Occupancy		
		3C			3N Direct Other Program/Operating		
		4C			4N Direct Subcontract Expense		
		5C			5N Direct Administrative Expense		
		POS SUBCONTRACT INFORMATION			6N Direct Other Expense		
		State Dept	Payor Name	Payor's FEIN	7N Direct Depreciation		
		1PS			8N Total Direct Non-Reimbursable (Tie to 54E)	505,922	(Any Excess of Non-Reimbursable Expense over Eligible
		2PS			9N Total Direct and Allocated Non-Reimb. (54E+55E)	505,922	Revenue Offsets is subject to recoupment where the
		3PS			10N Eligible Non-Reimbursable Exp. Revenue Offsets	505,922	program is purchased by the Commonwealth and must be
					11N Capital Budget Revenue Adjustment		recognized as a liability on the Financial Statements.)
					12N Excess of Non-Reimbursable Expense Over Offsets		
Comm. Of MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

ORGANIZATION: VALLEY COLLABORATIVE		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2019	FEIN: 043121303
UFR Program Number: 05-101	Program Name: MRC EVALUATION & TRAINING	Description: MRC EVALUATION & TRAINING	Catalog of Federal Domestic Assistance #: 84.126		B		
*Program Type: 27	Program Address: 25 LINNELL CIRCLE	BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 52.00	# operating hours/week (e.g., 40): 40.00	
		(Number/Street)	(City)	(State)	(Zipcode)		
<p>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.</p> <p>* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable</p>							
REVENUE		STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	2.25	50,973
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	0.32	10,723	2E Chief Executive Officer		
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer		
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Acting/Clerical Support		
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grdskeeping		
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee		
7R Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mktng		
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	2.25	50,973
9R Dept. of Developmental Services (DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		2,539
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		11,053
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		64,565
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip. Expenses 301,390		2,000
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		500
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		2,500
18R MA. Rehabilitation Commission (MRC)	90,166	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203		
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206		
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		1,400
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		2,000
27R Div. of Housing & Community Develop(OCDC)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208		
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209		
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211		
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212		
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		7,822
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214		
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	1.93	40,250	34E Non Charitable Expenses		
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		11,222
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		2,806
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	2.25	50,973	44E Office Equipment Depreciation 410		
40R Other Publicly sponsored client offsets					48E Program Support 216		
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410		
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410		
43R Total Assistance and Fees	90,166				51E Total Direct Administrative Expense		2,806
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		9,074
45R Commercial Activities					53E Total Reimbursable Expense		90,167
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		15,347
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense		
48R Other Revenue	15,347				56E TOTAL EXPENSE		105,514
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		105,513
50R Released Net Assets-Program					58E OPERATING RESULTS		(1)
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)		
52R Released Net Assets-Time							
53R Total Revenue = 57E	105,513						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code		
1SDC			1C	MRC	PRETSWIOAFY	1N Direct Employee Compensation & Related Exp.	15,347
2SDC			2C			2N Direct Occupancy	
3SDC			3C			3N Direct Other Program/Operating	
4SDC			4C			4N Direct Subcontract Expense	
5SDC			5C			5N Direct Administrative Expense	
						6N Direct Other Expense	
						7N Direct Depreciation	
						8N Total Direct Non-Reimbursable (Tie to 54E)	15,347
						9N Total Direct and Allocated Non-Reimb. (54E+55E)	15,347
						10N Eligible Non-Reimbursable Exp. Revenue Offsets	15,347
						11N Capital Budget Revenue Adjustment	
						12N Excess of Non-Reimbursable Expense Over Offsets	
POS SUBCONTRACT INFORMATION							
State Dept	Payor Name	Payor's FEIN					
1PS							
2PS							
3PS							
Comm. Of MA Surplus Rev. Retention Share							
N/A							
PREPARER COMMENTS:							

VALLEY COLLABORATIVE
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-3121303
FOR THE YEAR ENDED JUNE 30, 2019

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

	Travel Allow.	Phone Allow.	Total*
Chris Scott, Executive Director	3,600	1,790	5,390

*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	213,461
54E - Excess salaries	(24,622)
	188,839
Total 1C-4C Other	(5,390) *
2E - Chief Executive Officer	183,449

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

Excess salaries	24,622	1N
Massachusetts State Employees' Retirement		
System on-behalf payments.	100,323	1N
	124,945	

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	05-101-a	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.**	100,323	26,406	37,272	983,364	332,386	259,171	5,424	462,114	981,321	608	505,922	15,347	3,709,658
Miscellaneous fees and rebates	6,375	716	-	-	-	-	-	-	-	-	-	-	7,091
	106,698	27,122	37,272	983,364	332,386	259,171	5,424	462,114	981,321	608	505,922	15,347	3,716,749

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	05-101-a	Total
Graduation and other student activities	-	-	-	1,369	3,578	1,769	-	535	424	-	952	-	8,627
Field trips/outdoor education	-	-	-	20,203	16,970	5,262	-	4,570	28,753	-	14,158	-	89,916
Total	-	-	-	21,572	20,548	7,031	-	5,105	29,177	-	15,110	-	98,543

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	05-101-a	Total
ADP & Bank Charges	44,414	-	-	-	-	-	-	-	-	-	-	-	44,414
Advertising	3,377	-	-	-	-	-	-	-	-	-	-	-	3,377
Conferences & Meetings	6,320	1,945	-	826	429	199	-	2,819	3,397	-	1,268	-	17,203
Consultants & Contracted Services	176,733	-	-	1,068	1,540	-	-	-	350	-	3,558	-	183,249
Dues & Memberships	12,057	-	-	225	-	-	-	-	7,648	-	2,160	-	22,090
Office Supplies & Other	77,674	3,587	982	60,762	20,795	18,438	140	28,854	65,100	241	42,290	2,806	321,669
Postage	695	29	-	500	500	500	-	577	1,433	-	1,051	-	5,285
Telephone & Communications	5,843	4,778	763	9,566	1,925	3,036	128	6,124	4,373	-	1,840	-	38,376
Total	327,113	10,339	1,745	72,947	25,189	22,173	268	38,374	82,301	241	52,167	2,806	635,663

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

	05-101	04-102	NPOS-200	NPOS-400	NPOS-410	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	05-101-a	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.**	26,406	37,272	983,364	332,386	259,171	5,424	462,114	981,321	608	505,922	15,347	3,609,335
Capital budget depreciation	-	-	-	-	-	-	5,000	-	-	-	-	5,000
	26,406	37,272	983,364	332,386	259,171	5,424	467,114	981,321	608	505,922	15,347	3,614,335

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

DEPT	CONTRACT ID	MMARS
DMR	10310363DDDS	3196
DMR	1031C326DDDS	3163
DMR	1031A326DDDS	3163
DMR	1031B326DDDS	3163
DMR	013AT046DDDS	3181
DMR	013ATD47DDDS	3163
DMR	10319326DDDS	3191
DMR	010PENDAYWO	
DMR	19310422DDDS	6704
DMR	19310423DDDS	6780
DMR	19310424DDDS	6753
DMR	193AT060DDDS	3168
MCB	MCBEMPD0A10	2115
MRC	DDSEMPDAY09	2225

UFR - FY 2019

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 number of 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

We, the Board of Directors of Valley Collaborative met on October 24, 2019 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, 2019.

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, 2019.

Title:

Date:



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: October 24, 2019
Re: Treasurer's Report

The Treasurer's Report for August 2019 is attached for your review.

Required Action:

Vote to Approve Treasurer's Report

Attachments:

Treasurer's Report for August 2019

**VALLEY COLLABORATIVE
TREASURER'S REPORT
AUGUST 31, 2019**

		<u>Beginning Balance</u>	<u>Receipts</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Earnings</u>	<u>Transfers</u>	<u>Ending Balance</u>
ENTERPRISE BANK ACCOUNTS								
Operating	a/c 493426	\$ 2,190,696.25	\$ 669,800.96		\$ (190,940.25)		\$ (985,000.00)	\$ 1,684,556.96
Payroll	a/c 795823	\$ 400,006.19		\$ (1,134,647.10)			\$ 1,000,000.00	\$ 265,359.09
Joe's Bistro	a/c 531401	\$ 16,861.44	\$ 2,730.00				\$ (15,000.00)	\$ 4,591.44
ICS MMDA	a/c 856490	\$ 54,931.48				\$ 9.32		\$ 54,940.80
Independence Project	a/c 821315	\$ 4,614.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,614.36
TOTAL ENTERPRISE BANK ACCOUNTS		<u>\$ 2,667,109.72</u>	<u>\$ 672,530.96</u>	<u>\$ (1,134,647.10)</u>	<u>\$ (190,940.25)</u>	<u>\$ 9.32</u>	<u>\$ -</u>	<u>\$ 2,014,062.65</u>
MMDT	a/c 0044263747	<u>\$ 2,478,018.50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,930.00</u>	<u>\$ -</u>	<u>\$ 2,482,948.50</u>
Total Unrestricted Cash		<u>\$ 5,145,128.22</u>	<u>\$ 672,530.96</u>	<u>\$ (1,134,647.10)</u>	<u>\$ (190,940.25)</u>	<u>\$ 4,939.32</u>	<u>\$ -</u>	<u>\$ 4,497,011.15</u>
PARS OPEB Trust		<u>\$ 4,055,816.97</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (844.96)</u>	<u>\$ 6,627.57</u>	<u>\$ -</u>	<u>\$ 4,061,599.58</u>
TOTAL CASH		<u>\$ 9,200,945.19</u>	<u>\$ 672,530.96</u>	<u>\$ (1,134,647.10)</u>	<u>\$ (191,785.21)</u>	<u>\$ 11,566.89</u>	<u>\$ -</u>	<u>\$ 8,558,610.73</u>



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Communications

The following communications are attached for your review:

Making a Difference Awards

- Students, Adult and Staff of the Month

School Monthly Updates

- Elementary School Updates
- Alternative Programming Middle School and Transitional High School Updates
- Transitional Programming Middle School and Transitional High School Updates
- Adult Program Updates

Valley Extra Curricular

- 2019 Blue Ribbon Student Leadership Institute and
20th Annual Blue Ribbon Schools of Excellence Conference
December 12-15, 2019

Community and Staff Feedback

- Email from Dr. Scott to Valley Staff thanking them for their condolences

Community Relations

- Valley's Fall 2019 Newsletter

Attachments:

Weekly Program Updates
2019 Blue Ribbon Student Leadership Institute
20th Annual Blue Ribbon Schools of Excellence Conference
Email from Dr. Scott to Valley Staff
Valley's Fall 2019 Newsletter



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Making a Difference – Students, Adult and Staff of the Month Awards

We would like to recognize Valley's student and staff members of the month from the Elementary, Middle, and High Schools as well as an adult from the Adult Services Program for all their hard work and dedication to the Collaborative.

Valley Elementary School

Student of the Month: **Nick Corcoran**

Staff of the Month: **Erin Clifford**

Valley Alternative Programming Middle and High School

Student of the Month: **Aidan MacDonald**

Staff of the Month: **Mary Roche**

Valley Transitional Programming Middle and High School

Student of the Month: **Cameron Chardonnette**

Staff of the Month: **John Shea**

Valley Adult Services

Adult of the Month: **Sharifah Namigadde**

Staff of the Month: **Angela Fisette**

Valley Staff of the Month

Melissa Alexa

Required Action:

None

Attachments:

None

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



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Communications – School Monthly Updates

The following Monthly Updates are attached for your review:

- Elementary School Updates
- Alternative Programming Middle School and Transitional High School Updates
- Transitional Programming Middle School and Transitional High School Updates
- Adult Program Updates

Required Action:

None

Attachments:

Elementary School Updates
Alternative Programming Middle School and Transitional High School Updates
Transitional Programming Middle School and Transitional High School Updates
Adult Program Updates

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



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Monthly Update from
Jennifer Bergeron, Co-Principal Elementary School
Heather Mackay, Co-Principal Elementary School

October has been an exciting and busy month at the Elementary school.

We held our annual Open house on October 2nd. Over 20 families attended and met with the Classroom teacher who provided a presentation on the daily activities of school. The families were also able to explore our curriculum fair that was held in the gym. Support staff, therapists and specialists laid out curriculum and projects that the students have worked on. Families got to meet the extended team of their student and discuss supports.

We had a school wide assembly with Randy Pierce founder of 20/20 Vision Quest. He talked with the students about overcoming obstacles and pursuing their dreams. Randy lost his vision as a young adult and used this as a positive to drive his ambitions and has successfully hiked some of the highest elevations in America.

The teachers have participated in a number of field trips this month that included Animal Adventures and Life Skills community trips where the students were able to use their creativity in decorating baked goods.

We are continuing to tour new students from a number of districts that include North Middlesex, Tewksbury, Stoneham, Haverhill and Nashua. IEP and team meetings are continuing and the elementary school has started two new students this month from Timberlane and Dracut.

Looking forward we are preparing for our annual Thanksgiving Family Brunch and the theme of giving will be celebrated throughout the school for the month of November. All the classrooms will begin to participate in this theme by accessing life skills trips to find items for classmates. The students will be thinking about their peers as they choose a unique gift that matches the student interest/profile.

Thank you for the continued support.

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



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Monthly Update from
Julie Fielding, Principal Alternative Programming
Valley Middle School and Valley Transitional High School

There is a lot planned for October in each of the programs. IEP Meetings, 3 Year Evals and Tours are in full swing and keeping us busy.

Staff are getting ready for Open House tomorrow.

Midterms were a few weeks ago and have been mailed home.

We are having a bake sale Tuesday to help raise money for the Disney Student Leadership Trip.

The High School has trips planned to Boda Borg, Ice skating, Antique Mall, hiking, Topsfield Fair, Apple Picking, JFK Museum, Patriots Place, Salem MA, Wamesit, and canoeing. They also have transition trips planned to tour Middlesex Community College, UMass Lowell, Cooking and Community Service. The Middle School has trips planned to Apple Picking, canoeing, Five Wits, Cranberry Bogs, Salem MA and ice skating.

All programs have Halloween activities planned too. Happy Birthday!

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



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Monthly Update from
Nicole Noska, Principal Transitional Programming
Valley Middle School and Valley Transitional High School

Autumn is in full swing in the transitional programs in both the middle and high school. Students have enjoyed field trips to Great Brook Farm, several apple picking trips to Smolak Farms and Honey Pot Hill Orchards, the New England Aquarium, Southwick Zoo, and the Salem Witch Museum. Classes are taking advantage of the crisp, fall weather, squeezing in as many outdoor education opportunities as possible before the freezing temperatures arrive. Outdoor education trips have included nature walks on Heart Pond, exploring Freeman Rail trail, eagle spotting at Maudslay State Park, hiking at Halibut Point, Bird watching at Philips Bird Sanctuary, and exploring scarecrows and haunted trails at Oak Hill. Swimming started back up this month for many of the middle and high school classrooms. Students love accessing the therapy pool located at the Burbank YMCA in Reading.

In the vocational realm, data collection has been at the forefront of our transition services this year. Preliminary analysis of vocational interest data indicated that the Arts were of high interest to our students. The Transition Services team is working in coordination with our Job Developer to secure vocational opportunities that would provide students with an opportunity to explore those interests. The team has also been working to formalize the criteria and referral process for independent internships. For our prevocational students, the team has been working with our Occupational Therapists to develop vocational kits that can be used in the classrooms to supplement the students' occupational skills. Each vocational kit includes all the materials necessary for a specific task, including a detailed task analysis and data collection tool. The task analysis, in conjunction with chaining, allows the student to master a skill in manageable chunks.

In other programmatic news, the Scholastic Book fair is taking place this week. We have our annual open house on Tuesday, October 22nd, and teachers and therapists are excited to showcase their classrooms and student work. We will also be celebrating Unity Day on the 23rd. We will be wearing orange in support of bullying prevention.

The Valley Community came together once again to show support for a Valley student and family in need. Classroom teacher, Shannon Hutchinson, spearheaded a bake sale on October 14th where Valley staff and students helped raise \$1,500 for a student recently diagnosed with Leukemia. This student has been out of school for several months, her mother at her side in the hospital the whole time. I am so fortunate to work with such a caring and devoted team.

I look forward to a great November.

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



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Monthly Update from
Kate Poulin – Assistant Director of Adult Services

Program enrollment: We received three formal referrals and two other referrals were approved. Enrollment will be at 96 individuals. At the DDS NE Regional Employment/CBDS Team Meeting Valley was recognized for being the number one agency, out of 16, for referrals. We were asked to speak about our successful pilot program for 3168 as we have 20 individuals competitively employed.

Our individual of the month is Sharifah Namigadde. Sharifah is doing well at her independent job at BEAM where she performs maintenance work. The staff of the month is Angela Fisette. Angela does wonderfully with her crew at the Town Hall in Billerica delivering mail. Over the summer, Billerica Town Hall sent a letter recognizing their work and how much it shows that Angela respects them and trains them well and is able to increase their responsibilities.

Thanks to the help of Dr. Denise Pigeon and our job development team a work crew has started a one day a week, paid contract, at Nashoba Valley Tech for facilities and maintenance duties. We have continued strong working relationships with Billerica Town Hall, Westford Academy, Chelmsford High School and Tyngsborough Elementary.

Through collaboration with The Greater Lowell Chamber of Commerce Valley Collaborative Job Developers have been able to create the following opportunities for CBDS. In addition to the Plants Crew maintaining the garden, CBDS is working with the Boys and Girls Club in Lowell to arrange bulk mailers and assist with clerical duties. Project Learn has started; this is where individuals collect recycled books and deliver to schools in Lowell. We are regularly delivering Meals on Wheels two days a week through the Chelmsford Senior Center.

Both Career Planning and CBDS attended the Middlesex Sheriff's Department Special Citizens Academy. This was a series of classes with hands on experiences exposing individuals to the different aspects of their local law enforcement and teaching protective measures. Graduation from the program was on Monday, October 21, 2019. Curriculum focused on Navigating Social Situations at Work, Conflict at Work, Personal Benefits and Travel Training. They participated in music classes, went to a Beatles cover band concert and attended Chair Yoga.

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



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Communications – Valley Extra Curricular
2019 Blue Ribbon Student Leadership Institute

In December two students from our high school and two individuals from our adult program will be representing Valley Collaborative at the Blue Ribbon Student Leadership Institute in Walt Disney World in Orlando, Florida.

The high school and the adult program are currently fundraising for this event (please see attached flyer). Enterprise Bank is the corporate sponsor for this event.

In addition to being chaperones for the Blue Ribbon Student Leadership Institute in Walt Disney World in Orlando, Florida, Julie Fielding, Principal of the Valley Alternative Middle School and Transitional High School, and I are presenting: *Creating a Trauma Sensitive School Culture and Climate* at the 20th Annual Blue Ribbon Schools of Excellence Conference being held at the same time.

Required Action:

None

Attachments:

2019 Blue Ribbon Student Leadership Institute Flyer
20th Annual Blue Ribbon Schools of Excellence Conference Flyer
UNO Dough Raiser Tickets

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

TAKE YOUR SCHOOL LEADERSHIP GROUP TO THE NEXT LEVEL WITH



“People talk a lot about the magic of Disney, but in our family we talk more about the magic of BOLT! Our son was transformed by this expertly facilitated leadership experience.” —BOLT parent

The **Building Our Leaders of Tomorrow (BOLT) Leadership Program** provides an unforgettable collaboration experience for students around the country in grades 3-12. **In partnership with Disney's Youth Education Series**, the Pegasus Springs team uses the Walt Disney World™ theme parks as a learning laboratory and magical classroom, providing students with a hands-on and engaging experiences that reinforces lessons in leadership. Participants will practice critical thinking, teamwork, and problem-solving, and return to their schools and communities with the confidence to take on leadership roles and embrace new challenges.

WHAT'S INCLUDED?

- 3 days of in-park leadership programming, with participation in Disney's YES program
- 4-day Walt Disney World Park Hooper Pass, plus the chance to purchase discounted companion passes
- Discounted room rates at Disney's beautiful Swan Resort
- 3 days of breakfast and lunch
- VIP EPCOT Fireworks Show dessert reception
- 3 BOLT t-shirts for each student
- Magical memories for a lifetime!

REGISTER TODAY!



CONTACT:

Stephen MacDonald
Senior Director of Programming & Events
stephen@pegasussprings.org

Learn more and follow us!

[WEBSITE](#) | [FACEBOOK](#) | [INSTAGRAM](#)





20th ANNUAL BLUE RIBBON SCHOOLS OF EXCELLENCE (BRSE) CONFERENCE

DISNEY'S YACHT & BEACH CLUB RESORT
DECEMBER 12-15, 2019

DAY ONE

THURSDAY, DECEMBER 12, 2019

11:00 AM- 7:00 PM REGISTRATION OPENS

Location: Cape Cod Registration Desk

2:00 PM - 3:30 PM PRE CONFERENCE

DAY TWO

FRIDAY, DECEMBER 13, 2019

7:30 AM – 4:00 PM REGISTRATION

8:00 AM – 9:00 AM BREAKFAST AND VISIT EXHIBITORS

Location: Grand Ballroom South and North

9:00 AM – 10:30 AM OPENING SESSION

Master of Ceremony – Dennis W. Bega, Senior Assessor, Blue Ribbon Schools of Excellence

Keynote Address – Dr. Lucas “Luke” Clamp, 2019 NASSP Principal of the Year

SESSION DESCRIPTION: *Creating a Trauma Sensitive School Culture and Climate.*

The educational focus across the Commonwealth of Massachusetts and in the country has been on student achievement and test scores for a long time. Even the top performing school districts in the country have persistent achievement gaps. Superintendents and educators know that simply focusing on academics without addressing the social-emotional needs of our students will keep us from closing the achievement gap for All students. This workshop will provide participants with a greater appreciation for the importance of being a trauma sensitive district.

PRESENTERS: Chris Scott, Executive Director, and Julie Fielding, Principal, Valley Collaborative, Massachusetts.

LOCATION: Asbury D

EST. 1943

UNO

PIZZERIA & GRILL

EAT, DRINK &

RAISE MONEY!

COME SUPPORT A **DOUGH RAISER** TO BENEFIT

Valley Collaborative

DATE: November 14, 2019

VALID AT: Dough Raisers Run Open-Close
304 Daniel Webster Hwy.
At entrance to Pheasant Lane Mall
603.888.6980

UNO® will donate up to **20%** of your check

DINE-IN or TAKEOUT!

Please present this certificate at the time of payment to have up to 20% of your check's value, excluding tax and tip, donated to the organization above. Not to be used with other coupons or discounts. Tickets are not to be distributed in the restaurant or within the perimeter of the parking area. Valid only for the date listed above.

unodoughraisers.com

PRESENT THIS TO YOUR SERVER

Pizzeria Uno Corporation © 2015

EST. 1943

UNO

PIZZERIA & GRILL

EAT, DRINK &

RAISE MONEY!

COME SUPPORT A **DOUGH RAISER** TO BENEFIT

Valley Collaborative

DATE: November 14, 2019

VALID AT: Dough Raisers Run Open-Close
304 Daniel Webster Hwy.
At entrance to Pheasant Lane Mall
603.888.6980

UNO® will donate up to **20%** of your check

DINE-IN or TAKEOUT!

Please present this certificate at the time of payment to have up to 20% of your check's value, excluding tax and tip, donated to the organization above. Not to be used with other coupons or discounts. Tickets are not to be distributed in the restaurant or within the perimeter of the parking area. Valid only for the date listed above.

unodoughraisers.com

PRESENT THIS TO YOUR SERVER

Pizzeria Uno Corporation © 2015

EST. 1943

UNO

PIZZERIA & GRILL

EAT, DRINK &

RAISE MONEY!

COME SUPPORT A **DOUGH RAISER** TO BENEFIT

Valley Collaborative

DATE: November 14, 2019

VALID AT: Dough Raisers Run Open-Close
304 Daniel Webster Hwy.
At entrance to Pheasant Lane Mall
603.888.6980

UNO® will donate up to **20%** of your check

DINE-IN or TAKEOUT!

Please present this certificate at the time of payment to have up to 20% of your check's value, excluding tax and tip, donated to the organization above. Not to be used with other coupons or discounts. Tickets are not to be distributed in the restaurant or within the perimeter of the parking area. Valid only for the date listed above.

unodoughraisers.com

PRESENT THIS TO YOUR SERVER

Pizzeria Uno Corporation © 2015

EST. 1943

UNO

PIZZERIA & GRILL

EAT, DRINK &

RAISE MONEY!

COME SUPPORT A **DOUGH RAISER** TO BENEFIT

Valley Collaborative

DATE: November 14, 2019

VALID AT: Dough Raisers Run Open-Close
304 Daniel Webster Hwy.
At entrance to Pheasant Lane Mall
603.888.6980

UNO® will donate up to **20%** of your check

DINE-IN or TAKEOUT!

Please present this certificate at the time of payment to have up to 20% of your check's value, excluding tax and tip, donated to the organization above. Not to be used with other coupons or discounts. Tickets are not to be distributed in the restaurant or within the perimeter of the parking area. Valid only for the date listed above.

unodoughraisers.com

PRESENT THIS TO YOUR SERVER

Pizzeria Uno Corporation © 2015



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Communications – Community and Staff Feedback

The following Community and Staff Feedback is attached for your review:

- Email from Dr. Scott to Valley Staff thanking them for their condolences

Required Action:

None

Attachments:

Email from Dr. Scott to Valley Staff

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

Dear Colleagues and Friends,

I hope you all had an enjoyable long weekend with family and friends.

I wanted to reach out and thank you for the love and support you have shown me over the past ten days as my father finally passed away after a long struggle with dementia. The cycle of life has many joys and sorrows imbedded within it – losing a parent is definitely a sad part of the cycle.

My oldest brother, Shawn wrote and delivered the eulogy at my dad's funeral. I have attached it here for those of you who may be interested in knowing more about one of the biggest influences on my life.

Again, with sincere gratitude for your kindness,

-Chris Anne (as my dad always called me)

Eulogy for Ralph Scott (1935-2019)

Introduction

In 1935, my father was born in Noel, Nova Scotia where his horizons were shaped and, no doubt, expanded by stories of his great-grandfather, Captain Bill, a sea captain that travelled the world in Barques and Brigantines built-in Hants County shipyards.

World Adventure

Perhaps inspired by Captain Bill, my father made plans to travel the world. At Acadia University, he found a travel partner, my mother. They married and then headed west on what they hoped would be a global adventure. There was talk of sheep farming in New Zealand. Before leaving they found another travelling companion, one they expected to carry on their backs in a rough canvas sack for most of the journey.

Upon leaving Nova Scotia, my father and his two travelling companions planned to journey west until travel funds were depleted. Then, he and my mother would both take temporary teaching jobs to replenish their travel funds. They travelled as far as Calgary when their travel funds ran out. Teaching jobs were obtained but the replenishment of travel funds proved challenging as their young family kept growing. My sisters showed up in quick succession. Chris in October of 1965 and Lisa 14 months later. Travel plans were reassessed. My father, his young wife and their three small children returned to Nova Scotia and a home was purchased in St. Margaret's Bay. My brother Tod soon made an appearance.

Courage and Humility

A Jewish rabbi once said that courage is the rarest of all the virtues. My father was courageous. He faced life's challenges with a quiet dignity and shouldered its burdens without complaint or bitterness.

My father has been described as humble. He may have been. He never boasted. I think the description though would have puzzled him. I don't think my father spent much time trying to impress his peers and cohorts and even less time judging them. He marched to his own drum beat: a beat that was steady and uniquely his own.

Freedom to Make Decisions

My father gave me and my siblings the freedom to pursue our goals and dreams. He was supportive and his support was unconditional. I do not recall him being critical of my life decisions. My father was fine if I wanted to be a painter, a philosopher or even a lawyer. My life decisions were mine to make and he gave me lots of space to make them. Once those decisions were made, I could and did rely on his unwavering support.

Demonstrated Support Through His Actions Not Words

My father demonstrated his support through his actions.

If you only listened to my father who was a quiet man, you might fail to fully appreciate the depth of the support that he brought to his relationships. He demonstrated his support, not just through his words which were few, but through his actions which were many.

Pulleys and Counterweights

When visiting the homes of family and friends, he studied their surroundings with a trained eye in search of structural design flaws that he might remedy or improve upon--often through the addition of a strategically located pulley and a well-balanced counterweight.

Greta's Story

When friends and family spoke, he listened attentively and with purpose. Greta my wife told me her feet had been cold the first night she slept in the Ingramport homestead. In the morning, she mentioned this, casually, in passing to my father. My father listened carefully. Said nothing. That evening, he returned from work with a pair of warm socks for my wife.

Water Park and Marina

My father's service often involved finding creative ways to use pulleys, pry bars, hydraulic jacks and applied mathematics. With these tools, he transformed the waterfront of our home building his own water park and marina. Then, for the benefit of family, friends and neighbourhood children, he populated our waterfront with sailboats, fishing rods, canoes, rowboats, snorkels, and windsurfers.

Wild West in the Backyard

In the backlot of the homestead, he recreated the wild west or so it seemed to a young boy who had just moved from Calgary and was missing the Calgary Stampede. A Shetland pony was purchased along with a leather riding saddle and a rugged, four-wheeled wagon that looked as if purchased from the backlot of Bonanza.

He also set up an archery range where use was made of two bows and quiver full of feather-tipped arrows--the archery range seemed of a piece with the rest of the backyard.

My Father's Career

Growing up, my father served his family without complaint. He rarely missed a day from work. He started his career as a draftsman and eventually worked in the engineering department for the City of Halifax. His most high-profile project was designing the Burnside Industrial Park in Dartmouth.

Volunteer Work

He also volunteered his expertise for various community projects and became the co-founder of the Hubbard's Recreation Centre. He used his engineering skills to build the infrastructure for the centre: surveying the road, relocating a house to the property, creating the ballfield and designing a log palisade.

Scott Family Reunion

In 1982, my father co-founded the Scott Family Reunion with his Aunt Mary. Every five years since, over 250 descendants of the family patriarch, Captain Bill, gather in Minasville to

celebrate their shared heritage. Family members come from across Canada and the United States to attend each gathering.

Pat and Michele

My father's efforts to connect family members and maintain that important sense of community was rewarded when he located two long-lost cousins living in California whose mother had once lived in Hants County. In 2007, these two California cousins, Michelle and Patrica, with their families, travelled to Nova Scotia for the Scott Family Reunion and met for the first time a welcoming family they knew only through bedtime stories their mother had shared with them as very young children.

Volunteer of the Year

In his later years, my father started a fiddle class in Noel, Nova Scotia. The students were so appreciative they arranged to have him recognized as "The Volunteer of the Year" by the Province of Nova Scotia.

Fiddle Music

Fiddle music was a constant in my father's life. Terry Smith, a faithful friend of sixty years, told me that my father had committed to memory over 200 fiddle tunes--many of them were tunes popularized by Don Messer.

Sailboats

Like his great grandfather, Captain Bill, my father was attracted to sailboats. He built them, repaired them, and sailed them. He also built replica models. One of these models, a Bluenose Sloop, is currently showcased at the Bedford Yacht Club.

Travelling Companion

Both my mother and Alice have told me, my father was a good travelling companion. I can agree with that. In a way, he has been my travelling companion for 56 years. During our travels together, not much was said, few words were spoken. Yet his presence has been comforting, solid and abiding, the significance more clearly appreciated in its absence.

He will be missed.



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 A. Scott, Executive Director
Date: October 24, 2019
Re: Communications – Community Relations

The following Community Relations is attached for your review:

- Valley's Fall 2019 Newsletter

Required Action:

None

Attachments:

Valley's Fall 2019 Newsletter

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



VALLEY COLLABORATIVE

Volume 8, Issue 1 News for the extended Valley Collaborative community Fall 2019

At Valley Collaborative, It Takes a Village



Dear friends and families:

The opening day of school seems like a long time ago. However, we will always remember and be appreciative of Commissioner Riley's keynote address which inspired all of us to continue the good and important work we do each day with/for our students. Valley also provides Social Security Administration (SSA), Massachusetts Department of Developmental Services (DDS), Massachusetts Commission for the Blind (MCB) and Massachusetts Rehabilitation Commission (MRC) programs for Individuals over the age of 18 with special needs.

We appreciate the Commissioner's student focus approach to his work while at the same time ensuring we are in compliance with state laws and regulations – which have successfully ensured the excellent quality of education across the Commonwealth. Needless to say,

FROM LEFT: GAIL DEGREGORY, KATE POULIN, HEATHER VALCANAS, JULIE FIELDING, DR. CHRIS SCOTT, DR. ANTHONY BENT, COMMISSIONER JEFFREY RILEY, DR. JUDY KLIMKIEWICZ, TIM PIWOWAR, CHRYSTALIA METRAKAS. BACK ROW: JOIA MERCURIO, JOE VENSUS, JESSICA SCALZI, KARI MORRIN, NICOLE NOSKA, BRIAN MIHALEK, DARREN GOAD, JENNIFER BERGERON, HEATHER MACKAY, AMY MURPHY, KAREN ROWE.

Commissioner Riley is a very busy man and we were honored he took the time to welcome our staff back to work on Opening Day.

It's hard to believe that the first term is almost over. At all of our schools we have been busy this fall making programmatic changes and facility renovations to enhance our students' experiences. Our Alternative Vocational Program has added several new shops for students, including Culinary Arts, Multimedia Communications and Home Improvement. We thank you for your understanding and support as we work the "bugs out" – we're almost there.

Staff, student and family surveys continue to be administered throughout the year. We always appreciate

you taking your time to give us your feedback as it helps us reach our goal of continuous improvement.

In particular, thank you to the staff, students and families at Valley Elementary School who worked patiently with us through a lengthy renovation project. The school now has a new HVAC system, windows, and cosmetic enhancements, including a new reception area at the front entrance. We are pleased to announce that our Elementary School will be in this location for the next decade.

It was nice to see many of the families at the Elementary School's open house on Wednesday, October 2nd. (Read more about this great event on page 3).

»continued on next page

VALLEY COLLABORATIVE

In This Issue

At Valley, It Takes a Village



We are: Adventurous

■ Page 5: Students from Valley's Middle and High School Alternative Programs have been scaling great heights.



We are: Teaching Skills

■ Page 7: Valley's Middle and High School Transitional Programs seek to help students learn skills that will lead to rewarding employment.



We are: Family

■ Page 8: Celebrating staff and Individuals who've been with the Today and Tomorrow program since its very beginning.

2

»continued from cover

We are also looking forward to seeing many of you at the High School/ Middle School and Adult Services open houses on Tuesday, October 22nd.

This fall Valley has successfully completed its financial audit. Valley has had another very successful year of operations, returning another \$500,000 to its member districts. We are proud of the high quality programming we offer in a fiscally responsible manner. As many of you are aware we have also expanded the high quality programming we offer individuals with special needs in the adult programs. The contracts for these programs have increased 82 percent since fiscal year 2014.

Our adult programs are currently being audited by the Massachusetts Department of Developmental Services to ensure we are in full compliance. A great deal of work has been done over the last couple of years to ensure that the results are positive.

Please don't hesitate to reach out at any time – my door is always open.

My best to you always,

Chris

Chris A. Scott, Ph.D.
Executive Director



VALLEY CUSTODIAN CHRIS DUNN WITH DR. CHRIS SCOTT IN THE ADULT SERVICE PROGRAM'S FUNCTIONAL LIVING SITE AT 25 LINNELL CIRCLE. INDIVIDUALS IN THE TODAY AND TOMORROW PROGRAM LEARN ESSENTIAL LIFE SKILLS FOR INDEPENDENT LIVING HERE INCLUDING COOKING, CLEANING AND LAUNDRY.



Jeff Riley, Massachusetts Commissioner of Education, was the featured speaker at this year's orientation for Valley employees. Riley took the opportunity to recognize Valley staff for their hard work and dedication to some of the state's most vulnerable students. "Teachers are our most important resource," said Riley. "They are our 'Super People.'"

VALLEY COLLABORATIVE

Getting to Know You: Valley Collaborative Board Member Dr. Denise Pigeon

Not your father's vocational school. That's the refrain that Nashoba Valley Technical High School Superintendent Dr. Denise Pigeon often repeats these days. Once synonymous with industrial-era machine shops, schools like Nashoba Tech are now on the cutting edge of preparing the next generation of skilled workers in Massachusetts.

In recent years the school has embarked on a major upgrading of its technical program in robotics, advanced manufacturing, electrical, biotech, and dental and health, thanks to nearly \$1.5 million in grants. "That funding has enabled us to bring the programs up to where they need to be," says Denise, who serves as a member of Valley Collaborative's Board of Directors.

The school currently serves approximately 700 students in grades 9-14. In addition to attending the vocational high school, students in the school's member districts, including Ayer, Chelmsford, Groton, Littleton, Pepperell, Shirley, Townsend and Westford, can apply to one of Nashoba Tech's post-graduate programs. The students, who've already graduated from their local high school, get the benefit of Nashoba Tech's programs in six different areas: advanced manufacturing, carpentry, electrical, biotechnology, health and dental, and early childhood. "We have students who leave our programs and are going on to make \$60,000 as electricians or carpenters," says Denise.

The state's shortage of skilled workers has inspired Denise to think about how to expand Nashoba Tech's offerings to more people, including adult learners in the community. Nashoba Tech is now in

the process of establishing a post-secondary LPN program, in response to employer demand for nurses. "There's a huge need on the employer side, and we have this major facility. We should be running day and night to help develop the workforce of the future," says Denise.

Denise has spent her entire career in vocational education. She started as a health teacher at Whittier Tech in Haverhill in 1997, then got her certification in instructional technology. "We were just starting to hear about the MCAS at that point," recalls Denise. "There was a lot of concern, 'are our kids going to be able to do this?'" Students in the state's vocational schools more than rose to the occasion, she notes. Today schools like Nashoba Tech place equal emphasis on academic and technical programs and are viewed as a model for education that's relevant and engaging. "It's wonderful to have other schools recognizing that," says Denise.

While Nashoba Tech already works with Valley staff on trainings and student evaluation, that partnership has now been expanded to include Valley's Adult Services program. Adults in the Today and Tomorrow program recently began working at the vocational school, performing what Denise describes as light porter duties. She anticipates that their responsibilities—and opportunities—will grow as the collab-



GOVERNOR CHARLIE BAKER JOINS NASHOBA TECH SUPERINTENDENT DR. DENISE PIGEON FOR A RIBBON CUTTING TO CELEBRATE THE SCHOOL'S RETOOLING OF ITS ADVANCED MANUFACTURING PROGRAM.

oration gets off the ground. "We're like a small city here. Whether it's our restaurant or our cosmetology program, there are so many opportunities that adult learners can benefit from," says Denise.

That new partnership with Valley's adults reflects another of Denise's priorities: building intergenerational communities. Nashoba Tech also partners with Bridges, a long-term care facility for seniors in Westford. Carpentry students at the school recently built chicken coops for the residents, and every year Nashoba hosts a Senior/Senior prom. "Talk about an event that will bring a tear to your eye," says Denise.

From establishing new ties to Valley's Adult Services program to drawing ideas from the work happening in Valley's alternative and transitional middle and high school program, Denise says that being a Valley board member has been an opportunity to learn and grow. "I'm so inspired by what Valley does," says Denise. ■

VALLEY COLLABORATIVE

Elementary School Open House

On October 2nd, the Elementary School held its annual Open House. We had a great turnout with many returning families and new faces.

We prepared for this event by having the Today and Tomorrow program come and spruce up our entrance. Denise Stuart was instrumental in getting the decorations and making the entrance look festive with hay and scarecrows.

We were proud to show families the updates to our building that include a new reception area in the front entrance, new windows, updates to the classrooms and the HVAC system. Families were particularly fond of our new banner in the front lobby that describes our “Be Kind” motto for the 2019/2020 school year.

Our therapists and specialists held a curriculum fair in the gym for families. The curriculum fair displayed instructional materials and staff had the opportunity to discuss our programmatic elements with parents. It was a great opportunity for parents to meet the team members that work with their student and have an overview of the supports provided.

In addition to the curriculum fair, the teachers held 30 minute tours of their classrooms. In the classroom a presentation for families was shown that included the daily schedule, supports and curriculum. Parents were also given the opportunity to sign up for Parent/Teacher conferences that will be held in November.

Each year we are able to expand on the open house and provide families a more in depth look at the programming here at Valley.

We are grateful for the continued support of our families that work collaboratively with our team for the success of the students. ■

4



ABOVE: SCIENCE TEACHER EMILY GILSTRAP TELLS A PARENT ABOUT VALLEY'S APPROACH TO SCIENCE AT THE CURRICULUM FAIR. RIGHT: PHYSICAL EDUCATION TEACHER LUCAS BOLDUC, PHYSICAL THERAPIST BOB PISCITELLI AND NURSE KATHRYN MARI GIVE PARENTS AN OVERVIEW OF THE SUPPORTS VALLEY ELEMENTARY PROVIDES TO STUDENTS.

Best Day of My Life

It's a tradition! For the second year in a row, students and staff at Valley Elementary collaborated on a summer lip-sync video project. This year the students in Megan Ericson's class acted as producers. They brainstormed and selected a song that would celebrate the mood of the school and promote positivity, ultimately deciding upon “The Best Day of My Life,” by the band American Authors. The students also helped plan and direct the filming of the video.

At the end of the summer program, the whole school came together for a premier screening of the video. Everyone laughed and cheered, and supported their peers in



DUNCAN MCLAREN SURROUNDED BY MONSTERS FOR THE LINE “WE DANCED WITH MONSTERS THROUGH THE NIGHT” FROM THE SONG “BEST DAY OF MY LIFE.”

a celebration of the school.

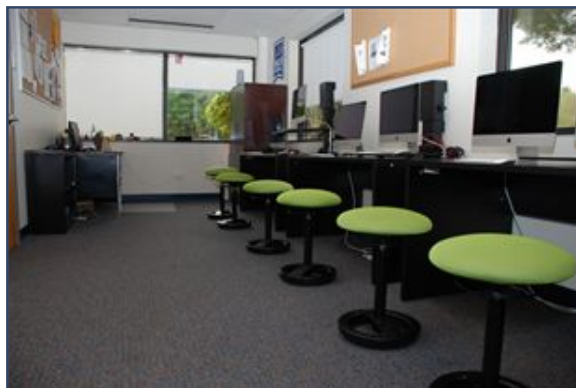
“The project is a way for Valley Elementary to build community and celebrate the school by getting everyone involved and working together,” says music therapist Bryan Thomas.

To see the video for yourself, visit the Elementary School page on the Valley Collaborative website. ■

VALLEY COLLABORATIVE

Alternative Vocational Program: New Shops for the Careers of the Future

Some exciting changes have been made in the Alternative Vocational Program this year. Our vocational program has opened up some new shops for students, including Culinary Arts, Multimedia Communications, Home Improvement, and Elementary and Middle School Education.



VALLEY'S NEW MULTI-MEDIA LAB WHERE STUDENTS LEARN AND PRACTICE GRAPHIC DESIGN, VIDEO EDITING AND OTHER 21ST CENTURY SKILLS.

Culinary Arts

In this program, students will learn the skills necessary to seek employment in the culinary and hospitality industries. Students will learn about cooking, baking, professional table service, and front-of-the-house management, and catering services. Successful students will learn to multitask, listen carefully, and communicate clearly as they develop proficiency, knowledge, and skills necessary for success in these industries. Students will develop these skills in order to plan, cater and host an end of year meal.

Multimedia Communications

In this program, students will learn and practice essential 21st century multimedia skills necessary in industries such as graphic design, marketing, web design and many others. Students will use these skills for an end of year project such as a video yearbook, print yearbook or other projects based on student interest.

Landscape/Home Improvement

This program is for students who prefer to work outdoors when

weather permits and learn important skills in and around the house. Students will learn the proper safety and technical skills to operate landscape and carpentry equipment as well as how to plan and order materials necessary to complete projects. These skills will be used to for an end of year project to help rehabilitate an area of need in the community or at Valley Collaborative.

Elementary and Middle School Education

This program is for students who have an interest in working with elementary and middle school children. Students receive a snapshot of working with children ages 7-14 in our elementary and middle school classrooms. Students will learn about child development, responsibility, professional attitude, cooperation and communication.

Our woodshop is now available for students in all programs as an elective. ■

Scaling Great Heights



Students from Valley's Middle and High School Alternative Programs hiked, not just one, but two of the famous New Hampshire 4000 foot mountains this summer. Five high school students and one middle schooler conquered the most challenging mountains in Valley hiking history, covering more than nine miles in seven hours.

The hiking trip was such a success that it has inspired a new hiking club for students grades 8-12. "The goal is to provide students from a variety of different programs with an opportunity to develop relationships with staff and one another," says Assistant Principal Glen Costello. Each week a group will venture out into the wilderness gaining valuable skills and experiences, with the end goal of hiking the highest peak in Massachusetts, Vermont, Maine, and New Hampshire in the spring. ■

VALLEY COLLABORATIVE

Transitional Middle/High School: Field Trips with a Purpose

On a picture perfect fall day, students from Valley's Transitional Middle and High School headed to Smolak Farms, a working farm in North Andover. They took a tractor ride up the hill to one of the farm's many apple orchards for some apple picking. Then it was onto the barn for cider and donuts. "That was my favorite part," says student Demetrious Vitale. "The donuts were really good." Students also had a chance to see some of the farm's many types of animals and feed a few hungry deer.

Students from across the transitional programming participated in the trip, including students in wheelchairs. "We weren't sure whether they were going to be able to join in the apple and pumpkin picking but Smolak Farms accommodated everyone," says teacher Shana Dunlevy. Students from different classrooms and programs also had an opportunity to interact with each other. As for all of those apples that the students



JADEN QUINONES AND ERIK FANNON IN THE PUMPKIN PATCH AT SMOLAK FARMS.

picked, some of them made their way into a delicious apple crisp which middle schools students learned to make in cooking class with Joanna Abate, their occupational therapist.

The Smolak Farms trip was just one of many notable field trips that the students in the transitional programs have already taken this

school year. Students in John Shea's high school classroom witnessed an awesome sight during a recent trip to Maudslay State Park in Newburyport. Not one, not two, but three bald eagles, including two adults and a fledgling, were spotted flying overhead. "They soared above us for a good five minutes," says John. "The students were amazed."

The students were enjoying a day of hiking and exploring at the water-front park as part of Valley's Experiential Physical Education Program, which gets students out of the classroom and into the world. Pete Loring, who oversees the program, says that the trips give students an opportunity to challenge themselves, and experience things that are new to them. The field trip to Newburyport is a perfect example of the sorts of opportunities that arise on Outdoor Education trips, says Pete. "I believe it was the first time that any of these students had seen a bald eagle in the wild." ■

Making the Band: Meet the Flying Acorns!

That may sound like satellite radio coming from the music room lately, but it's not. It's The Flying Acorns. This group of students will join the illustrious ranks of Valley's former middle school band, The Fair Hearts, when they take the stage as the new Valley house band. "I experienced the Fair Hearts while working in the middle school and saw firsthand the positive impact the band had on the community," explains teacher John Shea. John approached music teacher Vlad "Vladdy" Stoicescu and asked what he thought about forming a new school band. "The rest is Valley musical history," says John.

6

Vladdy immediately got to work on making the

idea of a school band a reality. He has assigned instruments to students as well as figuring out ways to include students who want to be a part of The Flying Acorns in other capacities. He and John are working with students to design a band logo, create band outfits, move and set up band gear on performance days, as well as record performances of the Acorns in action.

Vladdy has been teaching music at Valley for 6 years. His programming combines elements of a traditional music class with a hands-on therapeutic approach. Drop by one of his music classes and you might find students writing their own music or connecting soundscapes to their moods. "I want the music

room to be a place of discovery and for students to express themselves. Music is such a tremendous emotional outlet, so I just want to provide the guidance for students to tap into those feelings," says Vladdy.

So what does Vladdy envision for The Flying Acorns? "I hope we will become a familiar presence at school events," he says. "We have been rehearsing and feel like we are almost ready for our first gig." But before you tell anyone they're playing your birthday party, you may want to check their availability. They just may already be booked to play the next Valley event. ■

VALLEY COLLABORATIVE

Transitional High School: Serving Up a Slice of Life

Teacher Eric Brown says that he recognized Anthony Beasley's kitchen skills in the High School Transitional Programming cooking class last year when he served up restaurant-quality fried chicken, despite never having made the dish before. "From the very beginning it was clear that he had skills," says Eric, who began teaching the School-to-Work class last year.

Eric mentioned Anthony's aptitude to Vocational Coordinator, Scott Morin. "We've got to get this kid into a kitchen," recalls Eric. Scott, who is constantly on the search for possible job placements for Valley students, immediately thought of the small neighborhood pizzeria in Methuen called Oakland Avenue Pizza. Scott contacted the owner, a local police officer, about a possible internship for Anthony at Oakland Avenue Pizza. He liked the idea, and so did Anthony. "It's really an ideal situation," says Scott. "Anthony walks to work four days a week, he's learning new skills, and he has a real work family."

Transition Specialist, Karen Rowe, says that Anthony's story is also a tribute to what makes Valley's vocational programming so unique. "Our goal is to help students find meaningful work that they enjoy and that enables them to be productive and contribute their talents to society," says Karen. But translating that goal into a reality takes work, not to mention trial and error. For example, when Anthony joined the School-to-Work classroom, after meeting graduation requirements through the high school's alternative programming, he had no idea what he wanted to do. Being part of a vocational crew allowed him to experience a variety of work sites and to begin to develop some job skills.

Part of the high school's transitional programming includes an emphasis on life skills, and it wasn't until Anthony started cooking class that a possible career path started to emerge. "You really see all of the pieces working together here," says Karen. "Eric saw something in Anthony, and Scott developed that into an internship. Then you have the therapeutic setting at school, the clinicians working in the classrooms and with the student in the community to develop those social pragmatics, the 'soft skills' of the workplace. All of the various departments worked together to make this happen."

The internship hasn't just paid off for Anthony (he receives a motivational stipend for meeting work-based learning goals), he has also come to be seen as a valued member of the restaurant's team. In fact, when the owners want to try out a new menu item, they regularly enlist Anthony to give it a taste, and his unvarnished feedback. "They know that I'll tell them exactly what I think," says Anthony. He's also able to talk to his work team about the things going on his life, and can turn to them for guidance or moral support.

Eric says that the job placement has also given Anthony new confidence. He brings the expanding knowledge of flavors and ingredients he's been picking up at the restaurant back to the high school's kitchen. In one recent cooking class, students were looking at a recipe for pasta carbonara which called for guanciale, an Italian pork product similar to bacon. No one in the class had heard of it—except for Anthony.



ERIC BROWN, WHO TEACHES THE SCHOOL-TO-WORK CLASS AT THE TRANSITIONAL HIGH SCHOOL, RECOGNIZED THAT ONE OF HIS STUDENTS HAD KITCHEN SKILLS THAT COULD BE PARLAYED INTO A COOKING CAREER.

"His understanding of all things cooking related is astonishing," says Eric. And his fellow students aren't the only ones gaining from Anthony's expertise. When Anthony learned a new cooking technique in class recently he took it back to the pizza shop to show his coworkers.

Anthony describes his work experience as "amazing." He says that in the eight months he's been working at Oakland Avenue Pizza he's learned a lot, from how a pizza oven works to how to operate a deli slicer and a fry-o-lator, to what combinations of toppings taste best. "I figured out that you can throw as many toppings on a pizza as you want and it still works," says Anthony. ■

VALLEY COLLABORATIVE

Adult Services: Celebrating the '30 Year Crew'

When Sean Curran was recognized this summer for thirty years of dedication to Valley's Today and Tomorrow Program, he made sure to share the honor with the adults who've been right there with him. In addition to Human Rights Coordinator Pat Evans, the "30 year crew" includes Individuals Lisa Bedard, Lisa Demeo, Mark Fitts, Julie Higgins, John Jasilewicz and Michael Kempton. "There is a whole group of us who've been here since the first days of the program," says Sean.

What is now known as the Today and Tomorrow Program at Valley got its start way back in 1987 as a handful of students in the school's vocational program prepared to move on to assorted adult programs. "That got us thinking 'why don't we have an adult program?'" says Pat.



SEAN CURRAN CELEBRATING HIS 30TH ANNIVERSARY WITH DR. CHRIS SCOTT AND JENNIFER GLIDDEN.



FRONT ROW, FROM LEFT: JULIE HIGGINS, MARK FITTS, LISA DEMEO, LISA BEDARD, BACK ROW: SEAN CURRAN, MICHAEL KEMPTON, JOHN JASILEWICZ AND PAT EVANS.

The goal in the early years was to find community-based employment for adults with disabilities, much like Valley was already doing for its high-school aged students. At that time there was little state support for independent employment, recalls Pat. "The students who were coming to us already had the experience of working out in the community. It seemed wrong that they would have to go back into sheltered work-shops."

The solution was to extend the vocational model that worked so well for high-school-aged students to adults aged 22 and above, enabling them to work in the community with the support of job coaches. Says Sean: "Pretty early on we knew we were onto something."

Fast forward to the present and there are now 95 adults in the program, one third of whom began as students in Valley's vocational program. Across the three decades, the goal has remained largely unchanged: to get the Individuals in the program out and working in the

community. What's changed, says Pat, is an increased emphasis on person-centered career planning. "We're able to customize the model for all different levels, offering more or less support as necessary."

Job developers, including Sean, are constantly on the lookout for employment opportunities that might be right for specific adults in the program. "When we spot a job opening, our first thought is 'what about this person?'" says Sean. "We really try to advocate for our Individuals."

The emphasis on helping adults find paid work that interests them has paid off in high levels of enthusiasm among the adult workers. During a recent visit by the state, an inspector wanted to know what Valley's secret is. "The fact that the Individuals decide what kind of activities they participate in makes all of the difference. They have choices, they can go to different places, and they control where they go," says Pat.

»continued on next page

VALLEY COLLABORATIVE

Valley Volunteer Keeps Trolley 'On Track'

Hop aboard the trolley that runs through Lowell's National Historical Park in the summer months and you're likely to encounter superstar volunteer Mike Krawczyk. A participant in Valley's Today and Tomorrow program, Mike has been volunteering at the Lowell site for fifteen years and now plays a key role assisting with the operation of the open air trolley.

"Over the years, his responsibilities have steadily increased," explains long-time National Park Service volunteer Sharon Krawczyk, a retired Dracut teacher who also happens to be Mike's sister. Mike not only interacts with visitors to Lowell, answering whatever questions he can, he also helps to operate

the trolley and keep riders safe. Among Mike's current responsibilities: flagging intersections to make sure that the trolley gets through safely; conducting the passenger count and keeping track of the total; assisting with boarding and disembarking; turning the trolley car; and doing the "check sheet" to make sure that everything is functioning and operating correctly.

In fact, Sharon says that Mike's work as a trolleyman is so exceptional that she uses him as a model when she trains new Park employees.



MIKE KRAWCZYK ABOARD THE TROLLEY AT LOWELL'S NATIONAL HISTORICAL PARK.

»continued on next page

Celebrating the '30 Year Crew'

»continued from previous page

Lisa Bedard and Lisa DeMeo, both of whom have been part of the program since its start, say they enjoy their work at 3M in Chelmsford, which has partnered with Valley for 30+ years. Julie Higgins says that the longtime ties between the adult workers and Valley staff are part of what she loves about the program. "We have a wonderful group," says Julie, who is currently employed as a cleaner at Valley's Bridge Street facility and hopes to someday get a second job in a pediatric hospital that would allow her to read to children.

Michael Kempton is known as the "Mayor." Sean says, "Wherever we go Michael knows someone. It might be from a current worksite or someone he met at our worksite 20 years ago. Michael can tell you the person's name, the work they did at the company, and all about their

kids. He is amazing with people!"

John Jasilewicz works five days a week as a utility worker with Joe's Bistro over at 40 Linnell. John is Chef Joe Reilly's right hand man. He is well known by not only Valley staff, students, and adults, but by all the surrounding businesses whose employees regularly dine at the Bistro.

Mark Fitts aka "Fitzy" has been part of the Valley family since he was eight years old and an elementary school student. Over the years, Fitzy's interests have changed—at one point he wanted to be a bartender; these days he has his eye on a bagging position at Market Basket. His favorite part of the adult program is career planning, says Fitzy. "I like my job coach."

It isn't all work, of course. There are also plenty of recreational and social activities for Valley's adults, including seasonal meals and dances, group pottery and painting, apple

picking and trips to see the Lowell Spinners in action. Work groups also celebrate individuals' birthdays with a group lunch at a restaurant of their choice.

A nurse on site monitors the health of the adults, often identifying health issues before they become more serious. "It's something we're required to do but we do it really well," says Pat.

More than three decades ago, Sean, Pat and their colleagues set out to create a program for adult individuals with disabilities to realize their full potential through supported employment in the community. By any measure, they've done just that. Along the way, Today and Tomorrow's long-time staff and Individuals have developed deep ties, says Sean. "Because we've been here so long, we're like a family."

Congratulations to Sean and the rest of the "30 year crew"! ■

VALLEY COLLABORATIVE

Valley Volunteer



»continued from previous page

“Mike’s ability to read the traffic makes him one of the better conductors,” says Sharon. “He does it all the right way.”

Mike’s enthusiasm for his work is evident to anyone lucky enough to ride the trolley through Lowell’s historic downtown. Now he hopes to turn that passion into a paid job. “I really want to get a uniform,” says Mike.

When Mike isn’t volunteering in Lowell, he works at Joe’s Bistro, or at LMI. A graduate of Valley’s school in Dracut, Mike also enjoys the leisure activities provided through the Today and Tomorrow program. A Spinner’s game in 2018 was one of his all-time favorites.

Congratulations to Mike on being recognized by the National Park Service as part of their Volunteer Spotlight series. As the NPS put it, “Thanks for keeping our trolley service ‘on track,’ Mike!” ■

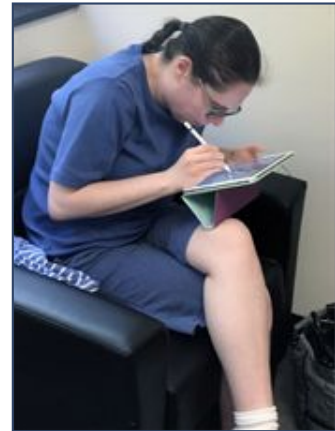
10

Showcasing Creativity

Have you ever had a day where nothing goes your way? Cartoonist Colleen Bird, who drew the cartoon below certainly has. “When I get frustrated by something I try to turn it into inspiration for drawing,” says Colleen, who is part of Valley’s Today and Tomorrow program. Imagine, for example, that you’re a scarecrow whose job it is to scare crows away. “I started thinking about how funny it would be if the crows weren’t scared at all. It would mean that the scarecrow wasn’t doing his job. How can you be a good scarecrow if you’re not scaring any crows?”

Colleen is at work on a comic series inspired by her experiences at Valley. Entitled “The Autistic Adventures of Pauline Finch at Bass Hill Collaborative,” each panel traces the

experiences, frustrations and joys of its title character. The series has provided Colleen with a creative outlet and an opportunity to share her point of view with the world. We’ll be featuring Pauline and her adventures in future issues of the Valley newsletter. ■



CARTOONIST COLLEEN BIRD AT WORK.



VALLEY COLLABORATIVE

Valley Orientation 2019



CLOCKWISE FROM LEFT: TIM PIWOWAR, SUPERINTENDENT, BILLERICA PUBLIC SCHOOLS AND CHAIR, VALLEY COLLABORATIVE BOARD OF DIRECTORS; MASS. COMMISSIONER OF EDUCATION, JEFF RILEY; VALLEY BOARD CHAIR EMERITA, JUDITH KLIMKIEWICZ; EXECUTIVE DIRECTOR, DR. CHRIS A. SCOTT.

RIGHT: DR. ANTHONY BENT, MASS LEADERSHIP CONSULTANT; EXECUTIVE DIRECTOR, DR. CHRIS A. SCOTT. BELOW: NICOLE NOSKA, PRINCIPAL, TRANSITIONAL MIDDLE/HIGH SCHOOL. BELOW CENTER: ACCOUNTING MANAGER GAIL DEGREGORY. BELOW RIGHT: DEPUTY DIRECTOR JOIA MERCURIO AND HUMAN RESOURCES DIRECTOR KARI MORRIN.



RIGHT: VALLEY TECH TEAM, RICHARD INFANTE AND ANGEL CARTAGENA. FAR RIGHT: GLEN COSTELLO, ASSISTANT PRINCIPAL, STEM LEAD. BELOW: KATE POULIN, ASSISTANT DIRECTOR OF ADULT SERVICES; KATHLEEN DIAZ, HUMAN RESOURCES SPECIALIST.



Valley Collaborative Leadership Team



Chris A. Scott, PhD

Executive Director,
Finance and Operations
cscott@valleycollaborative.org



Nicole Noska

Principal, Transitional
Programming,
Valley Middle School,
Valley Transitional High
School
nnoska@valleycollaborative.org



James George

Accountant
jgeorge@valleycollaborative.org



Julie Fielding

Principal, Alternative
Programming,
Valley Middle School,
Valley Transitional High
School
jfielding@valleycollaborative.org



Joia Mercurio

Deputy Director
jmercurio@valleycollaborative.org



Heather Valcanas

Director of Adult and
Transitional Services
(Interim)
hvalcanas@valleycollaborative.org



Kari Morrin

Director of Human
Resources
kmorrin@valleycollaborative.org



Katherine Poulin

Assistant Director,
Adult Services
kpoulin@valleycollaborative.org



Jennifer Bergeron

Co-Principal, Valley
Elementary School
jbergeron@valleycollaborative.org



Jessica Scalzi

Lead Nurse
jscalzi@valleycollaborative.org



Heather Mackay

Co-Principal, Valley
Elementary School
hmackay@valleycollaborative.org

Valley Collaborative Board

Chair: Mr. Timothy Piwowar

Superintendent, Billerica Public Schools

Dr. Jay Lang

Superintendent, Chelmsford Public Schools

Mr. Steven Stone

Superintendent, Dracut Public Schools

Dr. Laura Chesson

Superintendent, Groton-Dunstable Regional School District

Dr. Denise Pigeon

Superintendent, Nashoba Valley Technical School District

Mr. Brad Morgan

Superintendent, North Middlesex Regional School District

Mr. Christopher Malone

Superintendent, Tewksbury Public Schools

Dr. Michael Flanagan

Superintendent, Tyngsborough Public Schools

Mr. Everett (Bill) Olsen

Superintendent, Westford Public Schools

Special Thanks To:

**Curtis Knight Entertainment and
Joe Cronin**
photography

QPL Inc. & The Image Group
printing

VALLEY COLLABORATIVE
STAFF, ORIENTATION DAY,
SEPTEMBER 3, 2019

