Valley Collaborative
Board of Directors Meeting
25 Linnell Circle, Billerica, Massachusetts
Thursday, December 3, 2020 ▪ 10:00 a.m.

Action Required

I. Approval of Minutes
   a. Board of Directors Meeting, General Session Minutes: November 19, 2020

II. Presentation of Proposed FY'22 Budget
(Approval of the FY'22 Budget will occur at the January 28, 2021 Board Meeting)

III. Approval of FY'20 Annual Report

No Action Required

IV. FY'20 Audit Results completed by Fritz DeGuglielmo LLC

V. COVID-19 Update

VI. Communications

Community and Staff Feedback
   b. Holiday Message from Dr. Chris Scott
   c. Thanksgiving Safety Email from Lead Nurse Jessica Scalzi
   d. Draft of MOEC By-Laws with 2020 Revisions
   e. Valley's Fall 2020 Newsletter

Valley COLLABORATIVE

Central Administration Office

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7826 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris A. Scott, Executive Director
Date: December 3, 2020
Re: Approval of Minutes

Attached please find the following minutes:

a. Board of Directors Meeting, General Session Minutes: November 19, 2020

Required Action:
Vote to approve the minutes:

a. Board of Directors Meeting, General Session Minutes: November 19, 2020

Attachments:

Board of Directors Meeting, General Session Minutes: November 19, 2020

Valley Collaborative Board of Directors
General Session Meeting Minutes
November 19, 2020
9:01 a.m. – 9:51 a.m.
25 Linnell Circle, Billerica, MA

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

Board Members Absent: Mr. Everett Olsen

Collaborative Representatives Present: Dr. Chris Scott, Executive Director; Ms. Heidi Kriger, Treasurer; Mr. James George, Collaborative Accountant; Ms. Jessica Scalzi, Collaborative Head Nurse

Also Present: Daniel Schaffner, Fritz & DeGuglielmo, LLC; Thomas Lent, Marathas Barrow Weatherhead Lent LLP

Call to Order: Mr. Timothy Piwowar, Chairman, convened the Collaborative Board Meeting at 9:01 a.m.

Mr. Piwowar stated for the record that the meeting is being held remotely via Zoom due to the ongoing restrictions and limitations related to COVID-19.

Approval of Minutes

Mr. Timothy Piwowar requested the Board to review the meeting minutes made available for review and asked for a motion relating to the minutes.

On a motion made by Dr. Michael Flanagan and seconded by Dr. Laura Chesson, a quorum of voters being present, it was voted by roll call vote:

VOTED: To approve the General Session Meeting Minutes for the Board of Directors dated September 17, 2020.

The roll call vote was 6-0. Yes: Mr. Timothy Piwowar, Dr. Michael Flanagan, Mr. Christopher Malone, Mr. Steven Stone, Dr. Laura Chesson, Dr. Denise Pigeon.

[Mr. Brad Morgan joined the meeting]

Financial Update

Executive Director's Report

Dr. Scott directed the Board to the financial update memo contained within the Board meeting materials. Dr. Scott reviewed the revenues, expenses, budget and enrollment. Dr. Scott reviewed certain programming funding and ongoing items relating to Covid19. There was no further discussion.

Treasurer's Report

Ms. Heidi Kriger, the Collaborative Treasurer, provided the Board with her report which covered the months through September 2020. Ms. Kriger provided a verbal summary of her report, including available balances, transfers, withdrawals, interest income and ending balances. She also reviewed the OPEB Trust financial information and balances and PARS statements. A written summary report was contained within the Board materials. There was no further discussion.

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

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 roll call vote was 7-0. Yes: Mr. Timothy Piwowar, Dr. Michael Flanagan, Mr. Christopher Malone, Dr. Laura Chesson, Mr. Steven Stone, Mr. Brad Morgan, Dr. Denise Pigeon

[Dr. Jay Lang joined the meeting]

Fiscal Year 2020 Audit

Dr. Scott introduced Daniel Schaffner from Fritz & DeGuglielmo, LLC, the Collaborative's independent certified auditors. Mr. Schaffner summarized and provided a general presentation of the audited financial statements of the Collaborative for the year ended June 30, 2020. He stated that his firm has provided an unqualified opinion on the financial statements, and indicated that the audit went very well and considered it a "clean audit" with no findings of weakness or noncompliance.

Mr. Schaffner reviewed the financial statements with the Board. He indicated that the Collaborative was within guidelines set forth by Chapter 40, Section 4E and its regulations, as well as compliance with regulations promulgated by the Massachusetts Operational Services Division that relate to the MRC and DDS programs at the Collaborative. He stated that, given the clean audit for fiscal year 2020, no management letter would be issued.

Mr. Schaffner reviewed with the Board the Uniform Financial Statement, which would be filed with the Massachusetts Operational Services Division. Mr. Schaffner reviewed with the Board the Collaborative's cumulative general fund surplus, and reviewed the calculations for the Collaborative's audited expenses. He noted that as of June 30, 2020, the Collaborative's Cumulative General Fund Surplus was $5,005,919.

He and the Board reviewed the prepared document entitled "Valley Collaborative Summary of Financial Activity for the year ended June 30, 2020", which provided an analysis of the Collaborative's finances as well as a comparative, summary analysis.

Dr. Scott recognized the continued efforts made by Collaborative staff to achieve a clean audit and sound financial position. Mr. Piwowar and the Board thanked Mr Schaffner and the Collaborative staff. There was no further discussion.

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

VOTED: That the Board of Directors approves and accepts the Uniform Financial Statements and Independent Auditor's Report for Fiscal Year 2020 and the Financial Statements for Fiscal Year ending June 30, 2020 as presented, including the representations of management and the expression of opinions made by Fritz DeGuglielmo within the Financial Statements, Schedules and Independent Auditor's Report.

The roll call vote was 8-0. Yes: Mr. Timothy Piwowar, Dr. Michael Flanagan, Mr. Christopher Malone, Dr. Laura Chesson, Dr. Jay Lang, Mr. Steven Stone, Mr. Brad Morgan, Dr. Denise Pigeon

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

VOTED: That the Board of Directors authorizes the Board Chairman and Executive Director to execute necessary signatures and file the UFR and related documentation with the Massachusetts Operational Services Division and to take any other necessary action with respect to the UFR and related documentation on behalf of the Collaborative.

The roll call vote was 8-0. Yes: Mr. Timothy Piwowar, Dr. Michael Flanagan, Mr. Christopher Malone, Dr. Laura Chesson, Dr. Jay Lang, Mr. Steven Stone, Mr. Brad Morgan, Dr. Denise Pigeon

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, having reviewed the Financial Statements and Independent Auditor's Report for Fiscal Year 2020 recognizes the Collaborative's Cumulative General Fund Surplus as of June 30, 2020 as $5,005,919.

The roll call vote was 8-0. Yes: Mr. Timothy Piwowar, Dr. Michael Flanagan, Mr. Christopher Malone, Dr. Laura Chesson, Dr. Jay Lang, Mr. Steven Stone, Mr. Brad Morgan, Dr. Denise Pigeon

Covid19 Update

Dr. Scott introduced the Collaborative's Head Nurse, Jessica Scalzi, to provide the Board an update with Covid19 protocols, policies and student and staff matters. She acknowledged the Billerica Board of Health. Dr. Scott also acknowledged the work of the Tyngsborough Board of Health. Ms. Scalzi indicated that the Collaborative has been accepted into the state rapid testing program. There was no further discussion.

Survey Results from K-12 Families and Department of Developmental Services Participants Regarding Pandemic Program Delivery Models

Dr. Scott reviewed with the Board the survey of Collaborative parents and guardians relating to the Collaborative's protocols, policies and learning models relating to Covid19. There was no further discussion.

[Dr. Laura Chesson left the meeting]

Labor Relations

Dr. Scott reviewed with the Board this past calendar year's difficult decisions regarding employee and staff due to schedules, funding, programs and other issues relating to Covid19. Dr. Scott reviewed the decisions regarding work schedules, furloughs, and other employment decisions. Dr. Scott specifically identified the pay model and hourly rates of aides. Dr. Scott reported that there was some discussion among staff about potential union activity. The Board discussed.

Communications

Dr. Scott directed the Board to the communications contained within the Board materials. There was no further discussion.

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

VOTED: To adjourn the Board meeting.

The roll call vote was 7-0. Yes: Mr. Timothy Piwowar, Dr. Michael Flanagan, Mr. Christopher Malone, Dr. Jay Lang, Mr. Steven Stone, Mr. Brad Morgan, Dr. Denise Pigeon

Mr. Timothy Piwowar adjourned the Collaborative Board Meeting at 9:51 a.m.

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

- School Year 2020-2021 Electronic Board Binder, November 19, 2020

Respectfully Submitted,

_____
Mr. Timothy Piwowar, Chairman
Dated: _____

Valley COLLABORATIVE

Central Administration Office

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

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: December 3, 2020
Re: FY'22 Budget Draft Presentation

- Total expenses are down 4.23% compared to FY' 21 original budget, not including capital expenditures.
- Salaries decreased from $13,924,350 in the original FY' 21 budget to $13,181,932 in FY' 22, equating to a 5.6% decrease.
  - 2.5% COLA increase.
  - Less staff are being budgeted for in comparison to the FY' 21 budget. This is due to the projected revenue decrease in FY' 22 in comparison with the FY' 21 budget.
  - Represents a 5.3% increase in salaries compared to FY'20 final actual numbers.
- Overall, operating expenses are budgeted to decrease slightly (1.7%).
- Capital items increased by $50k, primarily due to an increase in technology.
- DDS revenue decreased by approximately $300,000. This is due to a larger decrease in FY' 2021 projected actuals due to COVID and budgeting a conservative revenue number in FY' 22.
- Other revenue decreased $300,000 as we are unsure if our small business revenue will be able to bounce back from the FY' 21 declines due to COVID.
- FY' 22's services revenues were projected to be flat compared to FY' 2020 actual. We anticipate that revenue for FY' 21 will be less than both FY' 20 and FY' 22.
- Expenses by DESE Function and DESE object have remained at the same relative percentages between FY' 21 and FY' 22.

Required Action:

Vote to approve the FY'22 Budget will take place at the January 28, 2021 Board Meeting

Attachments:

FY'22 Budget Draft Presentation
2021-2022 Tuition Rates

VALLEY COLLABORATIVE

FY2022 BUDGET SUMMARY

Preliminary

	FY2019		FY2020		FY2021	FY 2022		
	Budget	Actual	Original Budget	Actual	Original Budget	Request	vs. 2021	% change
REVENUES								
Services	16,416,426	16,567,747	17,384,445	17,252,458	17,484,445	17,268,440	$ (216,005)	
State contracts	2,395,000	2,873,062	2,500,000	2,927,148	2,800,000	2,521,300	(278,700)	
Other	506,000	563,866	600,000	552,304	600,000	300,800	(299,200)	
Interest	20,000	60,945	20,000	28,958	20,000	29,000	9,000	
Total Revenues	$ 19,337,426	$ 20,065,620	$ 20,504,445	20,760,868	$ 20,904,445	$ 20,119,540	$ (784,905)	-3.75%
EXPENSES								
Salaries	12,871,419	13,409,187	13,337,922	12,519,586	13,924,350	13,181,932	(742,418)	
Operating Expenses	5,581,125	5,829,933	6,369,937	5,308,247	6,075,521	5,971,980	(103,541)	
Total Expenses	$ 18,452,544	$ 19,239,120	$ 19,707,859	17,827,833	$ 19,999,871	$ 19,153,912	$ (845,959)	-4.23%
Revenues over/(under) Expenses	884,882	826,500	796,586	2,933,035	904,574	965,628	61,054	
NON-OPERATING								
Capital	425,000	0	525,000	-	575,000	625,000	50,000	8.70%
Board Capital Reserve			-		-	-	-	
BUDGETED SURPLUS/(SHORTFALL)	$ 459,882	$ 826,500	$ 271,586	$ 2,933,035	$ 329,574	$ 340,628	11,054	

VALLEY COLLABORATIVE

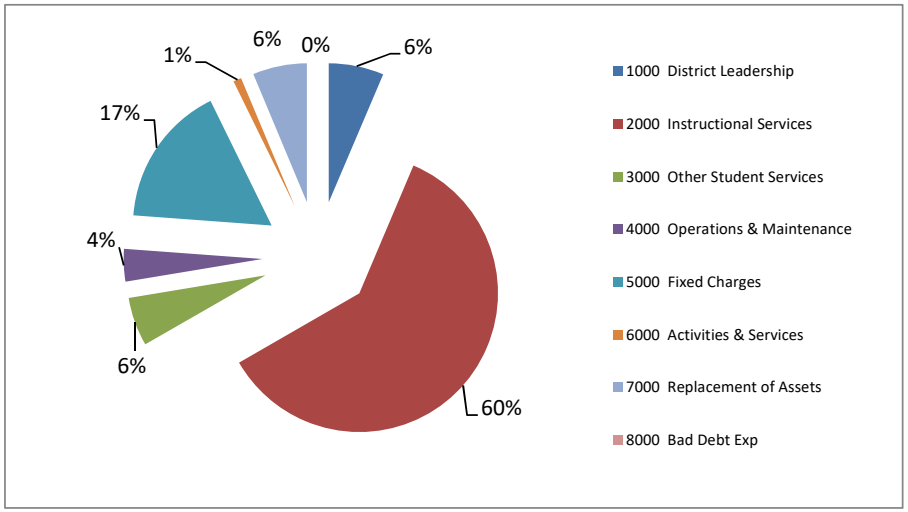
Fiscal Year 2022 Operating Budget, by Program

		PRELIMINARY BUDGET				
PROGRAM		SALARIES	EXPENSES	OTHER	REVENUE	**Net Fav/(Unfav)**
ADMINISTRATION:						
100	CENTRAL ACTIVITIES	1,475,660	1,758,083	(3,201,943)	31,800	-
POST-SECONDARY:						
101	MRC - EVALUATION & TRAINING	181,339	54,526	47,444	333,000	49,691
102	MRC - SUPPORTED WORK	134,774	15,300	30,187	120,300	(59,961)
500	DDS - OVER 22	1,283,035	708,565	400,611	2,255,000	(137,211)
HIGH SCHOOL:						
200	SCHOOL AND VOCATIONAL TRAINING	2,669,829	1,214,696	781,373	5,692,600	1,026,701
400	HIGH SCHOOL ALTERNATIVE	1,515,585	515,713	408,596	3,285,100	845,206
MIDDLE SCHOOL:						
712	MIDDLE SCHOOL EBS	758,019	253,604	203,488	3,056,800	1,841,689
711	MIDDLE SCHOOL ASD	509,449	102,989	123,192	52,300	(683,330)
ELEMENTARY SCHOOL:						
660	EBS & BEHAVIORAL	2,784,022	1,017,986	764,775	5,237,840	671,057
OTHER SERVICES:						
450	CTR FOR ASSESSMENTS & SERVICES	1,870,219	328,518	442,276	17,000	(2,624,013)
650	HOME SERVICES REVENUE	0	2,000		37,800	35,800
	CAPITAL PLAN			625,000		(625,000)
	TOTALS	13,181,932	5,971,980	625,000	20,119,541	**340,628**

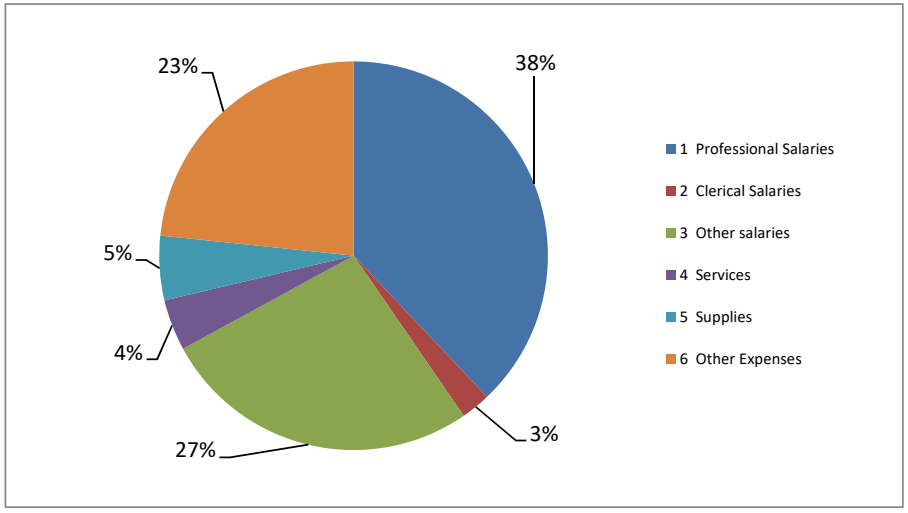
VALLEY COLLABORATIVE

Preliminary FY2021 Budget

DESE FUNCTION:	
1000 District Leadership	1,316,861
2000 Instructional Services	12,403,958
3000 Other Student Services	1,172,548
4000 Operations & Maintenance	778,185
5000 Fixed Charges	3,406,471
6000 Activities & Services	196,848
7000 Replacement of Assets	1,300,000
8000 Bad Debt Exp	0
	20,574,871



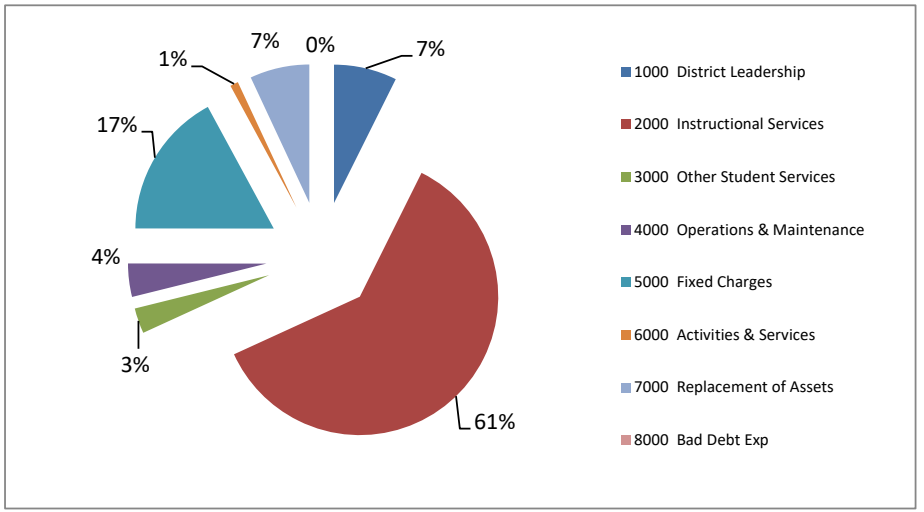
DESE OBJECT:	
1 Professional Salaries	7,807,077
2 Clerical Salaries	506,979
3 Other salaries	5,480,151
4 Services	875,650
5 Supplies	1,101,742
6 Other Expenses	4,803,272
	20,574,871



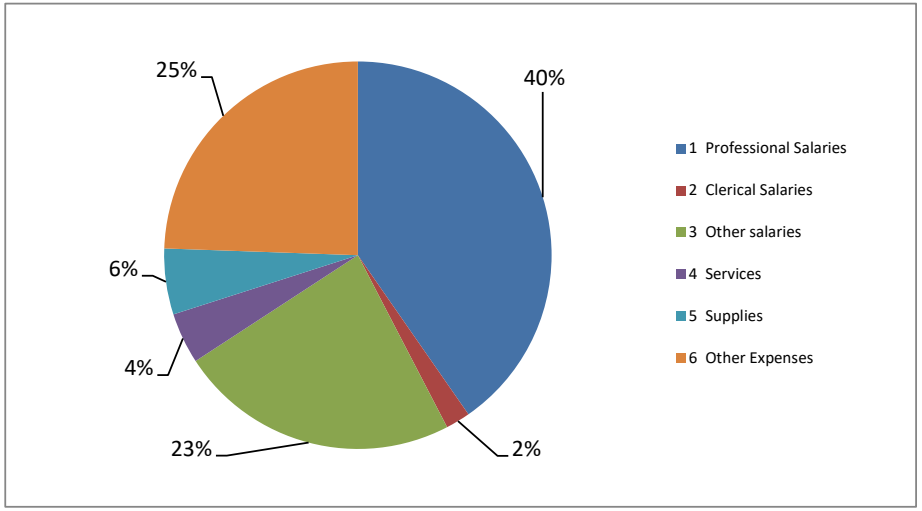
VALLEY COLLABORATIVE

Preliminary FY2022 Budget

DESE FUNCTION:	
1000 District Leadership	1,455,883
2000 Instructional Services	12,026,420
3000 Other Student Services	585,614
4000 Operations & Maintenance	769,445
5000 Fixed Charges	3,377,380
6000 Activities & Services	188,168
7000 Replacement of Assets	1,376,000
8000 Bad Debt Exp	0
	19,778,912



DESE OBJECT:	
1 Professional Salaries	7,977,448
2 Clerical Salaries	404,880
3 Other salaries	4,632,808
4 Services	841,900
5 Supplies	1,087,295
6 Other Expenses	4,834,581
	19,778,912



VALLEY COLLABORATIVE
Recommended Capital Plan
FY2022-2026

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	Five-Year Plan FY2022	FY2023	FY2024	FY2025	FY2026	5-year TOTALS
FACILITIES ACQUISITION										-
FACILITIES IMPROVEMENTS	281,248	419,368	1,154,778	125,000	125,000	125,000	125,000	125,000	125,000	625,000
SITE IMPROVEMENTS	-	-	-							-
LEASEHOLD IMPROVEMENTS	-	-	-							-
VEHICLES	168,390	93,288	142,751	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
TECHNOLOGY PLAN	169,679	115,499	273,685	150,000	200,000	150,000	150,000	150,000	150,000	800,000
FURNISHINGS & EQUIPMENT	63,892	5,964	32,897	50,000	50,000	50,000	50,000	50,000	50,000	250,000
TOTALS	**$ 683,209**	**$ 634,119**	**$ 1,604,111**	**$ 575,000**	**$ 625,000**	**$ 575,000**	**$ 575,000**	**$ 575,000**	**$ 575,000**	**$ 2,925,000**

Valley Collaborative 2021-2022 Tuition Rates

Program	Grades	Member District Rates *Rates include breakfast & lunch				Non-Member District Rates *Rates include 15% increase to member tuition+ breakfast & lunch fee			
		Per Diem	School Year (180 Days)	Summer (30 Days)	Total Tuition	Per Diem	School Year (180 Days)	Summer (30 Days)	Total Tuition
Intensive Special Needs (ISN) Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	K – Age 22	$294	$52,920	$8,820	$61,740	$366.50	$65,970	$10,995	$76,965
Elementary School - Emotional Behavioral Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	K-6	$240	$43,200	$7,200	$50,400	$300.00	$54,000	$9,000	$63,000
Elementary School - Pragmatic, Sensory, and Behavior Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	K-6	$240	$43,200	$7,200	$50,400	$301.50	$54,270	$9,045	$63,315
Middle School - Emotional Behavioral Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	6-8	$240	$43,200	$7,200	$50,400	$300.00	$54,000	$9,000	$63,000
Middle School - Pragmatic, Sensory, and Behavior Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	6-8	$240	$43,200	$7,200	$50,400	$301.50	$54,270	$9,045	$63,315
High School & Middle School - School & Life Skills Training ISN Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	6- Age 22	$294	$52,920	$8,820	$61,740	$366.50	$65,970	$10,995	$76,965
High School - School & Vocational Training Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9 – Age 22	$179	$32,220	$5,370	$37,590	$223.77	$40,279	$6,713	$46,992
High School - School & Life Skills Training Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9 – Age 22	$179	$32,220	$5,370	$37,590	$232.50	$41,850	$6,975	$48,825
High School - School to Work Program Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9 – Age 22	$179	$32,220	$5,370	$37,590	$226.50	$40,770	$6,795	$47,565
High School - Alternative Program Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9-12	$210	$37,800	$6,300	$44,100	$262.50	$47,250	$7,875	$55,125
High School - Alternative Vocational Program Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9-12	$210	$37,800	$6,300	$44,100	$262.50	$47,250	$7,875	$55,125

Draft

Valley Collaborative 2021 -2022 Contract & Related Services Rates

Hourly Services	Member District	Non-Member District
Speech, Occupational, and Physical Therapy	$100/hr.	$115/hr.
Speech Therapist - Augmentative and Alternative Communication	$100/hr.	$115/hr.
Assistive Technology Specialist	$100/hr.	$115/hr.
Sensory Integration Specialist - Sensory Integration & Praxis	$100/hr.	$115/hr.
Board Certified Behavior Analyst	$100/hr.	$115/hr.
Social Work	$100/hr.	$115/hr.
Reading Specialist	$100/hr.	$115/hr.
Transition Specialist	$100/hr.	$115/hr.
School Psychologist	$100/hr.	$115/hr.
Cognitive/Intelligence Testing – Three Year Evaluations	$100/hr.	$115/hr.
Tutoring	$50/hr.	$57.50/hr.
Transitional Aide	$125/day	$143.75/day
Behavioral Aide	$235/day	$270.25/day
Nurse	contingent on qualifications	contingent on qualifications
Restraint Training	$150/per person	$172.50/per person
Extended Day Programming	$20/day (1:5 ratio)	$23/day (1:5 ratio)
Interim Alternative Education Setting – Extended Evaluation	program tuition day rate + $50/hr. related services	program tuition day rate + $57.50/hr. related services
Initial/Reevaluation/3 year Evaluations	N/A	billed at the hourly rate for the appropriate service.

Valley COLLABORATIVE

Central Administration Office

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

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: December 3, 2020
Re: Approval of FY'20 Annual Report

Attached you will find the FY'20 Annual Report for your review.

Required Action:
Vote to approve the FY'20 Annual Report

Attachments:
FY'20 Annual Report

Valley Collaborative 2020 Annual Report

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General Information

Name of the collaborative: Valley Collaborative

Contact Information

Address:
25 Linnell Circle
Billerica, MA 01821

Phone:
978-528-7800

Website: www.valleycollaborative.org

Academic and fiscal year: 2019-2020 – FY'20

Valley Collaborative's Mission Statement:

To work collaboratively to create a structured learning environment that empowers individuals to lifelong learning and to navigate confidently and with optimal independence in their communities.

Valley Collaborative's Vision:

Valley Collaborative partners with families, districts, and the community to provide innovative programming that empowers students and adults to discover their individual strengths, interests, and abilities. In doing so, students become responsible contributing members of society.

Summary of Successes and Challenges

Message from Executive Director:

It is with great respect that I send this communication to you. We have experienced a very unprecedented time, filled with civil unrest and a wave of surprising and disturbing events around every corner. Dr. Anthony Fauci's name became well known in all of our homes. Given recent developments in the medical community, there is hope that this dark chapter may soon be behind us.

While this year has been filled with more than its fair share of challenges, there is much to be thankful for at Valley. I would be remiss if I did not highlight the extraordinary amount of care each and every staff at Valley pour into their work, from developing and implementing our remote learning plans this March engaging our students/DDS and MRC supported individuals to the physical reopening of all Valley buildings. I, along with Valley's Board of Directors, am in awe of the dedication shown by staff to elicit the best possible outcome for those that they serve during the height of this pandemic.

In spite of the worldwide pandemic, Valley Collaborative's FY'20 school year was very successful programmatically and financially.

- The financial position of the Collaborative remains very strong. The total assets at June 30, 2020 were $21,410,809 (unaudited). This includes $4,266,767 (unaudited) held in the OPEB Trust at June 30, 2020.
- Capital fund was fully funded $1.5 million in FY'20.
- Change in net assets from operations in FY'20 was approximately $1,262,904.
- The Collaborative's cash position remains solid with over $11.6 million ($5.8 million unrestricted and $4.3 million OPEB restricted) in cash and cash equivalents. This is the result of strong Board oversight, solid financial management, proper billing and collections of receivables.
- In the spirit of continuous improvement, the Collaborative made capital purchases of $1,670,131 in FY'20 for Vehicles, Furniture, Technology and Improvements. This also includes the $1 million in improvements for the Valley Elementary School.
- The member districts in FY'20 will have received a total of $2,000,000 due to the collaborative cumulative surplus formula.
- Revenue for our adult program was at the highest ever totaling almost $2.9 million. This increase in revenue created a surplus of approximately $625,000 before administrative allocation.

Due to the unique relationships between students/DDS and MRC supported Individuals and staff, as well as staff and administration, Valley has been able to cultivate a culture of care as highlighted in the most recent staff survey results. Some of the highlights from this survey include:

- 95% of staff feel that Valley Collaborative is student focused. I am proud of Valley's priorities.

- 79% of staff reported feeling supported by their administrators. We value an open-door policy with honest, transparent communication and have salary schedules that compete in the local market as well as a premier benefits package through the GIC.

- 83% of staff reported that teamwork and collaboration are things their school does well. During this pandemic, Valley has been able to allow staff to focus on one's own family by providing the ability to work remotely and grant leaves in order to accommodate personal circumstances. We at Valley believe our amazing staff and all the support we receive from families and the school districts we serve are the keys to our success.

- 77% of staff reported feeling a sense of belonging to their school community. I have witnessed the staff in each of Valley's many different programs become family.

- When asked, "How do you feel about the overall morale/culture at our school?" staff responded:
    - "Excellent! The kids and staff as a community really benefit from events like Thanksgiving lunch here at Linnell and the Halloween dance at the Elementary school. Those events create different opportunities for building better relationships."
    - "I feel that the staff are dedicated, kind hearted, and team orientated. The culture seems accepting and open, patient and respectful to all – both staff/administration and students. I feel that it is prioritized by management."

- "Love the team atmosphere at Valley."

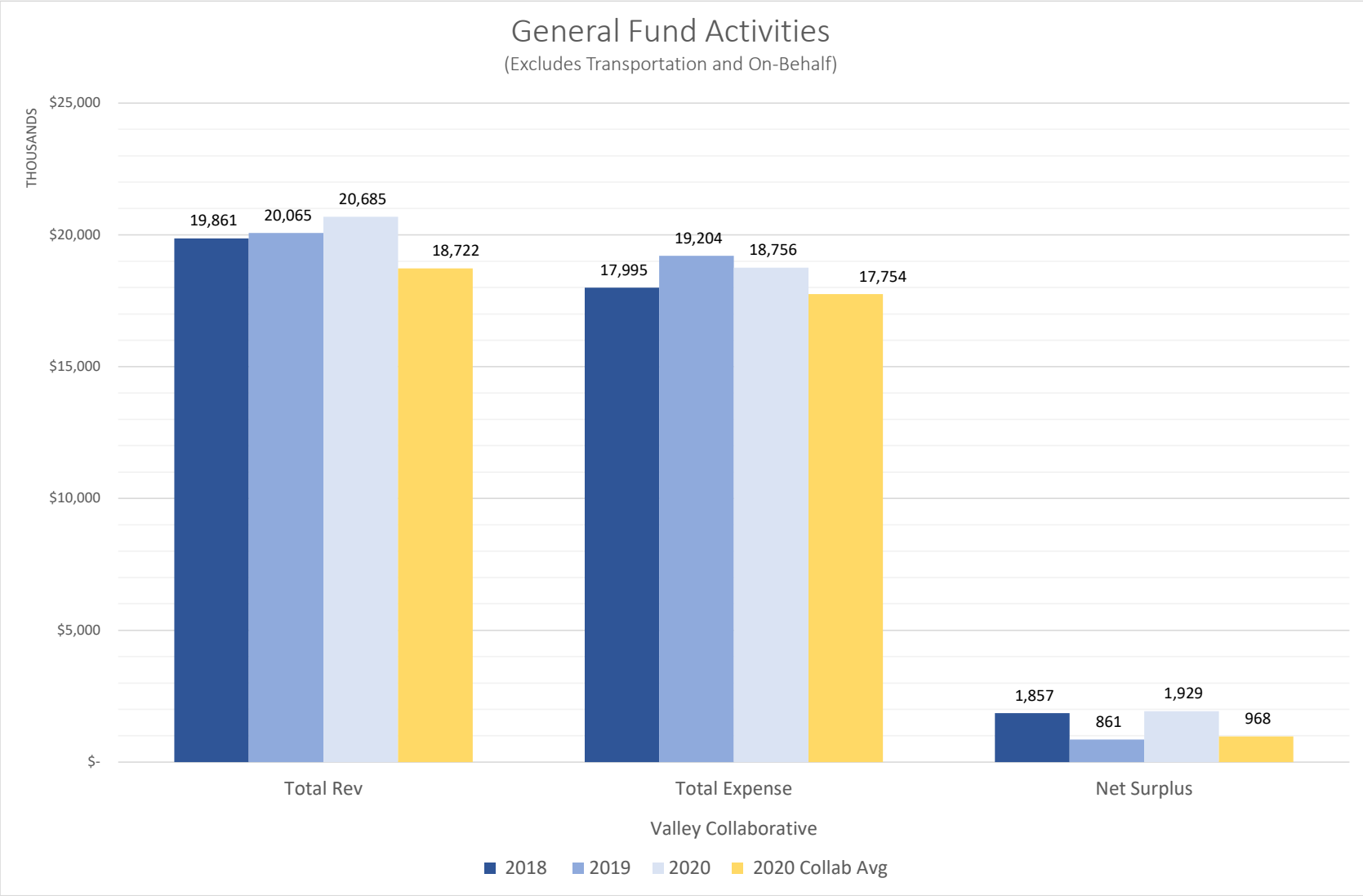
Thank you for taking the time to read our Annual Report and for your support of Valley Collaborative. If you ever have a suggestion or need assistance, my door is always open.

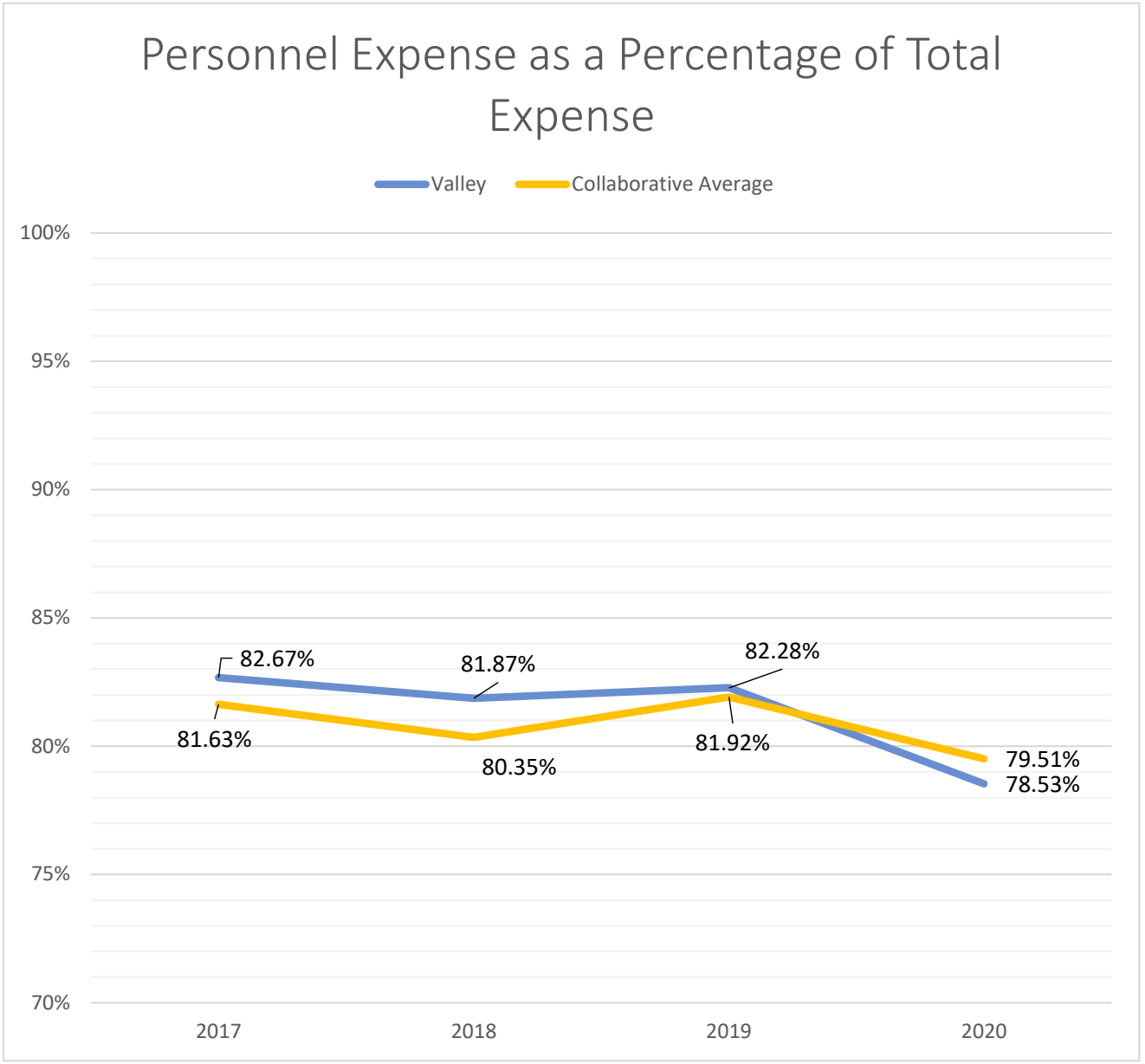
My best to you always,
Chris A. Scott
Executive Director
Valley Collaborative

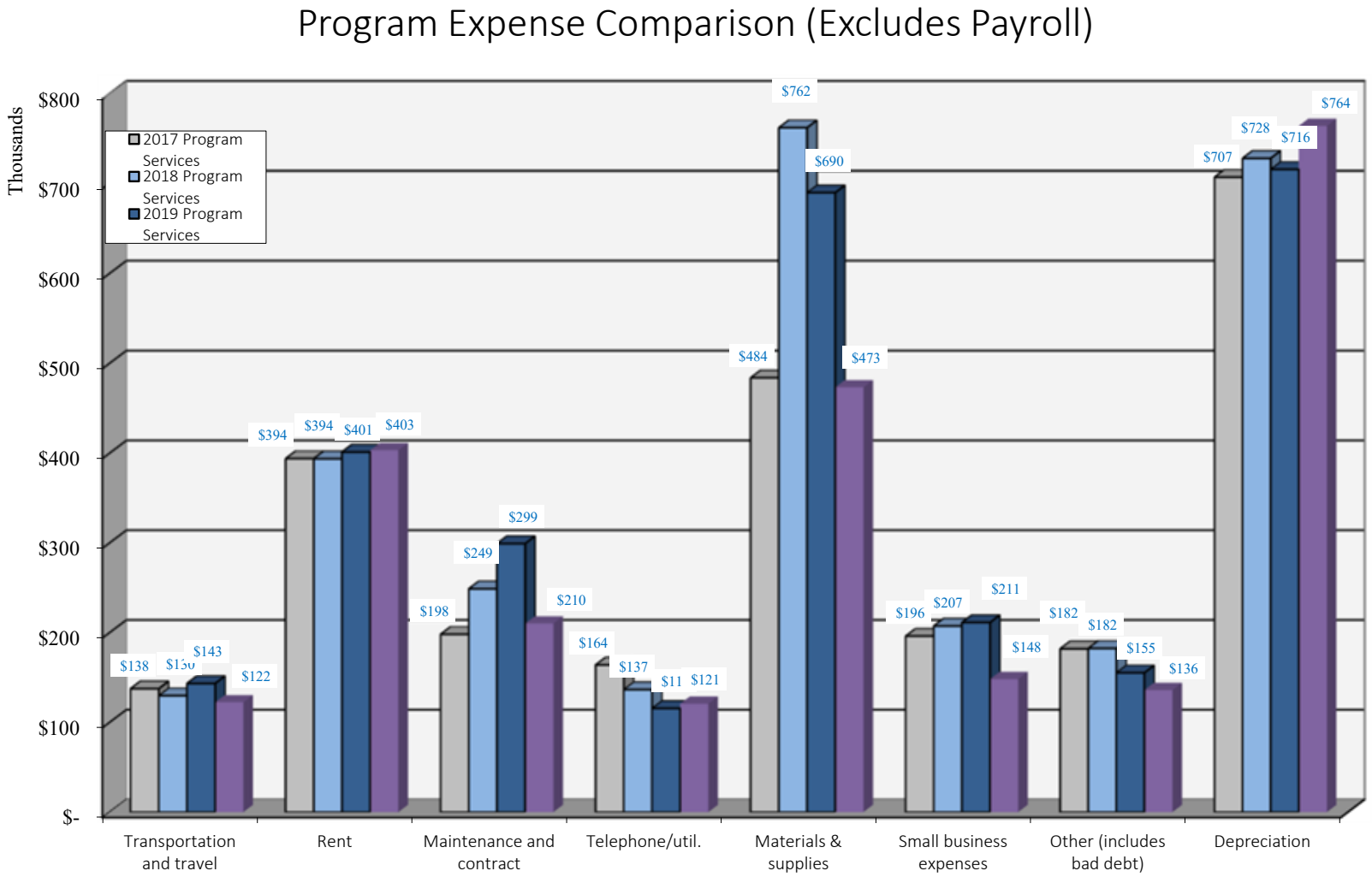
Valley Collaborative

Summary of Financial Activity

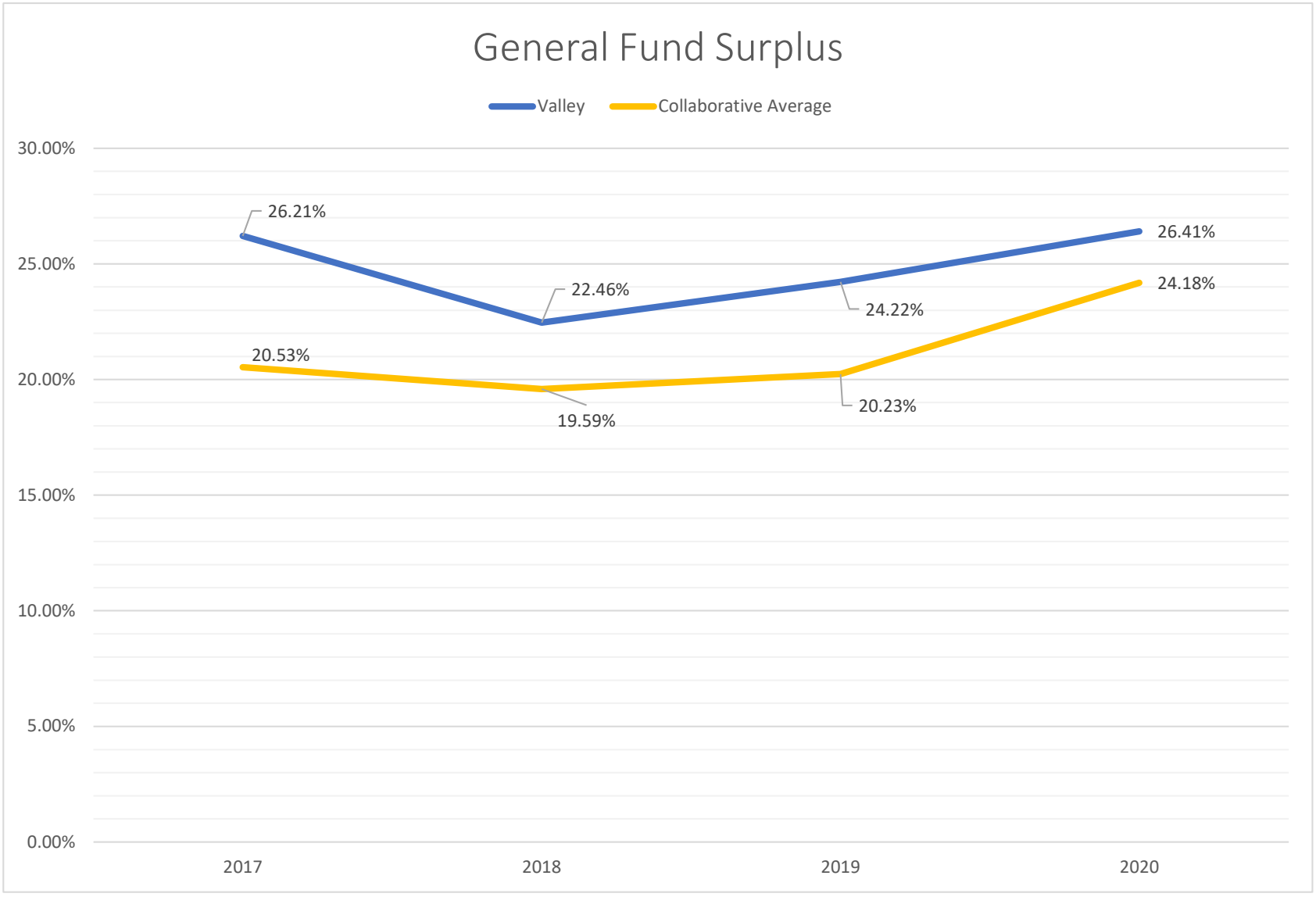
For the year ended June 30, 2020


General Fund Activities
(Excludes Transportation and On-Behalf)
THOUSANDS
$25,000
$20,000
$15,000
$10,000
$5,000
$-
19,861
20,065
20,685
18,722
17,995
19,204
18,756
17,754
1,857
861
1,929
968
Total Rev
Total Expense
Net Surplus
Valley Collaborative
2018
2019
2020
2020 Collab Avg


Personnel Expense as a Percentage of Total Expense
Valley
Collaborative Average
100%
95%
90%
85%
80%
75%
70%
82.67%
81.87%
82.28%
81.63%
80.35%
81.92%
79.51%
78.53%
2017
2018
2019
2020



Derived from audited financial statements for discussion purposes only.


General Fund Surplus
Valley
Collaborative Average
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
26.21%
22.46%
24.22%
26.41%
20.53%
19.59%
20.23%
24.18%
2017
2018
2019
2020

Programming Excellence

Our educational offerings continue to be celebrated throughout the region for being of the highest quality and the most reasonably priced. Our enriched programmatic offerings include:

- Enhanced sensory regulation equipment
- Our greenhouse located at the elementary school serves as an outdoor classroom engaging our students in STEM activities aligned with the science standards
- A robust experiential physical education program
- Community based learning opportunities
- Dual enrollment program with Middlesex Community College
- An afterschool recreational program
- State-of-the-art STEM technology to engage students in the curriculum
- Numerous vocational partnerships with local businesses and corporations

Change(s) in Membership, Services, or Programs

None

Number of Years the Collaborative has been in Existence

Valley Collaborative was founded in 1976. It has been in existence for 44 years.

Revenue and Expenditure Information for the Subject Year

Please see full financial audit posted on the website for details.

Valley Collaborative
Statement of Net Position
June 30, 2020

Assets	
Current Assets	
Cash and cash equivalents	$ 7,327,503
Accounts receivable, net	1,441,379
Prepaid expenses and other assets	37,583
Total Current Assets	8,806,465
Non-current Assets	
Furniture, equipment, vehicles and leasehold improvements, net	8,335,554
Total Non-current Assets	8,335,554
Total Assets	17,142,019
Deferred Outflows of Resources	
Deferred Outflows of Resources Related to OPEB	1,914,061
Total Assets and Deferred Outflows of Resources	$ 19,056,080
Liabilities, Deferred Inflows and Net Position	
Current Liabilities	
Accounts payable and accrued liabilities	$ 879,854
Credits due to member districts	1,400,265
Total Current Liabilities	2,280,119
Non-current Liabilities	
Net OPEB liability	3,054,714
Total Non-current Liabilities	3,054,714
Total Liabilities	5,334,833
Deferred Inflows of Resources	
Deferred Inflows of Resources Related to OPEB	1,235,164
Net Position	
Net Position	
Unrestricted	2,630,102
Restricted - contributions and other	20,427
Restricted - capital reserve fund	1,500,000
Invested in capital assets, net of related debt	8,335,554
Total Net Position	12,486,083
Total Liabilities, Deferred Inflows and Net Position	$ 19,056,080

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

Valley Collaborative
Statement of Activities
For the year ended June 30, 2020

Functions/ Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:				
Administration	$ 1,842,248	$ -	$ -	$ (1,842,248)
Education	15,246,335	17,728,460	2,943,191	5,425,316
Intergovernmental revenue and expense	5,009,654	-	5,009,654	-
Other postemployment benefits	918,812	-	-	(918,812)
Depreciation and amortization	764,095	-	-	(764,095)
Total Governmental Activities	$ 23,781,144	$ 17,728,460	$ 7,952,845	$ 1,900,161
General Revenue and Other:				
Interest				28,958
Other				2,802
Gain on disposal of assets				73,500
Credits to member districts				(1,400,000)
Total General Revenue and Other				(1,294,740)
Change in Net Position				605,421
Net Position, Beginning of Year				11,880,662
Net Position, End of Year				$ 12,486,083

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

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

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation – FY20							Page(s) in financial statements
(A)		Voted Cumulative Surplus as of 6/30/19			$ 4,603,254	(A)	p. 11
(B)	1	Amount of (A) used to support the FY20 Budget	(B)1	$ -			
	2	Amount of (A) returned to member districts	(B)2	($1,400,000)			
		(B)1 + (B)2 = (B)			($ 1,400,000)	(B)	p. 11
(C)		Unexpended FY20 General Funds			$ 1,802,665	(C)	p. 11
(D)		Cumulative Surplus as of 6/30/20 (A) - (B) + (C) = (D)			$ 5,005,919	(D)	
(E)		FY20 Total General Fund Expenditures*			$18,039,402	(E)	p. 11
(F)		Cumulative Surplus Percentage		(D) ÷ (E)	28%	(F)	
		Estimated Amount of Excess Cumulative Surplus as of 6/30/20			$ 496,069	***	

*Reconciliation of Total General Fund Expenditures to the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds on page 11:

Total Expenditures:	$23,765,723
Intergovernmental Expense:	(5,009,654)
	18,756,069
Approved transfer to capital reserve:	200,000
One-time payment for leasehold improvements:	(1,000,000)**
FY20 depreciation on leasehold improvements above:	83,333**
Total General Fund Expenditures per calculation above:	$18,039,402

**During the year ended June 30, 2020, the Collaborative paid for $1,000,000 of improvements to a leased facility. The payment was approved and budgeted by the Collaborative's board of directors. However, because this was a special one-time payment, the Collaborative requested clarification from the Department of Elementary and Secondary Education ("DESE") regarding treatment of the expenditure. DESE requested that the $1,000,000 capital expenditure be treated as an expenditure over the remaining lease term of 9 years for purposes of determining the cumulative surplus funds in excess of 25% of general fund expenditures.

***Subsequent to June 30, 2020, but prior to issuance of the financial statements, the Collaborative's board of directors voted to return $600,000 of additional funds to member districts. The $600,000 exceeds the required excess to be returned to districts.

Governance and Leadership

Board of Directors and Member Districts

The Valley Collaborative is governed by a Board of Directors comprising representatives from its nine member districts. The members of the Board of Directors in FY '19 were:

Chairperson Mr. Timothy Piwowar, Superintendent of the Billerica Public Schools
Dr. Michael Flanagan, Superintendent of the Tyngsborough Public Schools
Dr. Jay Lang, Superintendent of the Chelmsford Public Schools
Mr. Steven Stone, Superintendent of the Dracut Public Schools
Dr. Laura Chesson, Superintendent of the Groton-Dunstable Regional School District
Dr. Denise Pigeon, Superintendent of Nashoba Valley Technical School District
Mr. Brad Morgan, Superintendent of the North Middlesex Regional School District
Mr. Christopher Malone, Superintendent of the Tewksbury Public Schools
Mr. Everett (Bill) Olsen, Superintendent of the Westford Public Schools

Advisory Committee

Valley Collaborative's Board of Directors and District Planning Team currently act in an advisory committee role.

Staffing Information

Valley Collaborative employs Department of Elementary and Secondary Education licensed teachers. The Collaborative's other professional staff includes licensed speech and language pathologists, occupational therapists, physical therapists, social workers, guidance counselors, board certified behavior analysts, music therapists, psychologists and nurses. In addition, the Collaborative contracts the services of a physician and a psychiatrist.

Key Management and Program Staff

District Staff:

Dr. Chris A. Scott, Executive Director
Mr. James George, Business Manager/Accountant
Ms. Joia Mercurio, Deputy Director
Ms. Kari Morrin, Director of Human Resources
Ms. Heather Valcanas, Director of Adult and Transitional Services
Ms. Jessica Scalzi, Lead Nurse

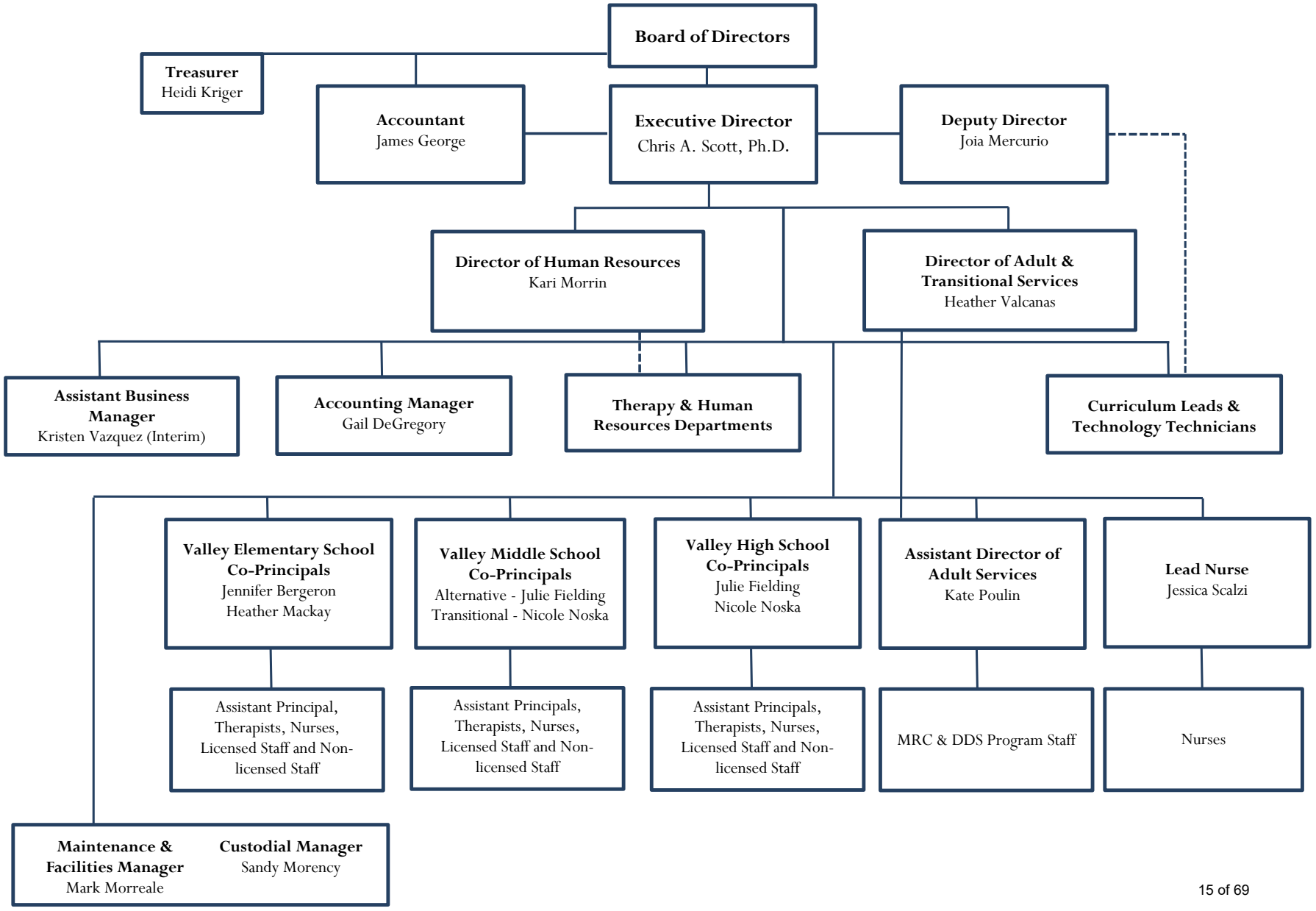
DESE Program Staff:

Ms. Jennifer Bergeron, Principal, Valley Elementary School
Ms. Heather MacKay, Principal, Valley Elementary School
Ms. Nicole Noska, Principal, Valley Transitional Middle and High School – Transitional
Ms. Julie Fielding Principal, Valley Transitional Middle and High School – Alternative

DDS/MRC Program Staff:

Ms. Katherine Poulin, Assistant Director of Adult Services

Mr. Matt Gentile, DDS Program Coordinator


Board of Directors
Treasurer
Heidi Kriger
Accountant
James George
Executive Director
Chris A. Scott, Ph.D.
Deputy Director
Joia Mercurio
Director of Human Resources
Kari Morrin
Director of Adult & Transitional Services
Heather Valcanas
Assistant Business Manager
Kristen Vazquez (Interim)
Accounting Manager
Gail DeGregory
Therapy & Human Resources Departments
Curriculum Leads & Technology Technicians
Valley Elementary School Co-Principals
Jennifer Bergeron
Heather Mackay
Valley Middle School Co-Principals
Alternative - Julie Fielding
Transitional - Nicole Noska
Valley High School Co-Principals
Julie Fielding
Nicole Noska
Assistant Director of Adult Services
Kate Poulin
Lead Nurse
Jessica Scalzi
Assistant Principal, Therapists, Nurses, Licensed Staff and Non-licensed Staff
Assistant Principals, Therapists, Nurses, Licensed Staff and Non-licensed Staff
Assistant Principals, Therapists, Nurses, Licensed Staff and Non-licensed Staff
MRC & DDS Program Staff
Nurses
Maintenance & Facilities Manager
Mark Morreale
Custodial Manager
Sandy Morency

Programs and Services Provided

The Collaborative offers the following types of programs and services, which complement and augment the educational programs and services of the member districts in a cost-effective manner.

- Day school placements and other programs and services, including educational, therapeutic, transitional, and occupational programs and services for students and individuals with disabilities.
- Professional Development programs for general and special educators.
- Other appropriate services and programs as may be established and approved by the Board of Directors of the Collaborative.

The programs offered to students continue to support their academic, transitional, emotional, and behavioral progress. Our K-Age 22 programs run September through June and offer additional summer programming. Valley's adult programs operate year round. In addition, the Collaborative feels it is important for our students to have state-of-the-art adaptive technology that enables them to fully engage in the curriculum. To support the mission, the Collaborative continues to upgrade its technology in all schools. The Collaborative is committed to offering high quality programs in a fiscally responsible manner. A student-focused budget with a mission to improve student outcomes is always more cost-effective than a budget disconnected from the mission.

2019 - 2020 Average Number of Students

Valley Collaborative served 380 students (K-Age 22) during the 2019-2020 school year.

Program Offerings Overview

K-12 Programs:

Valley Elementary School
Valley Middle School
Valley Transitional High School

Adult Programs:

Valley's Today-and-Tomorrow Program
Valley's Massachusetts Rehabilitation Commission Funded Programs
Job Development

Valley Elementary School

135 Coburn Road, Tyngsborough, MA

Our Goal

Valley Elementary School's goal is to provide a school experience for every child.

Valley Elementary School provides a school experience for every child, in a supportive, therapeutic environment. We cater to students with a range of cognitive, language and learning disabilities, as well as those with executive functioning needs, Autism, mental health issues and behavior challenges. Students have access to literacy, math, language and writing as well as science and social studies at their individual

level. Our school utilizes experiential education to help students develop social skills, confidence and comfort with positive risk challenges. We also encourage families to participate in the school experience. Family events, volunteer opportunities and our Parent Advisory Group all provide a much-needed connection.

Autism Pragmatic Sensory classrooms are ABA designed to meet the needs of students diagnosed with Autism, as well as students with pragmatic, sensory or behavioral needs. We use a team approach to provide each student with individualized behavior and academic supports.

Emotional Behavior classrooms provide a therapeutic environment for students who have emotional, mental health, behavioral or social adjustment difficulties that may limit their ability to make progress in a traditional school setting. The classrooms use positive behavior support and collaborative problem solving to help students focus on school, develop relationships and build self-esteem. Our tailored approach and expert team ensure that every student has an individualized behavior and academic plan.

Valley Collaborative Elementary School is staffed by therapists and educators who've received extensive training in the most current research-based intervention strategies. Our integrated therapy approach utilizes behavior analysts, speech/language pathologists, occupational therapists, physical therapists, music therapists and social workers who work with the classroom staff to ensure that all of our students' needs are met.

After-school Programming

We offer a variety of after-school activities including community outings, recreation and social skills groups.

Parent Training

We also offer a parent training series that incorporates behavioral as well as social techniques to help parents help their children

Valley Middle School

40 Linnell Circle, Billerica, MA

Our Goal

Valley Middle School's goal is to prepare students for successful adult living.

The Valley Middle School provides a supportive, therapeutic environment, tailored to meet students' individual learning needs. Our school is staffed by trained professionals who help students discover their strengths, interests and abilities. Small class sizes, individual instruction and classroom technology keep students motivated and engaged. In addition to a rich curriculum, students also have access to programs, including:

- social skills group
- life skills training
- art education

- music therapy
- electives, including band, cooking, school spirit, creative arts, health and wellness
- community based activities
- field trips
- experiential physical education

Emotional Behavioral (EB) classrooms provide a therapeutic setting for students who have emotional, behavioral or social adjustment difficulties that may have kept them from making progress in a traditional school setting. EB classrooms are appropriate for students with a range of cognitive abilities or learning disabilities, as well as those with executive functioning or behavior challenges.

Autism Spectrum Disorder (ASD) classrooms provide services designed to meet the needs of students diagnosed with autism, as well as students with pragmatic, sensory or behavioral needs. The classrooms provide consistency, positive reinforcement and individual behavior support plans, as needed.

The Interim Alternative Education Setting (IAES)/ Extended Evaluations allow our skilled professionals to assess what kinds of supports and therapeutic approaches will best help students meet their educational goals.

Valley Transitional High School

40 Linnell Circle, Billerica, MA

Our Goal

Valley Transitional High School's goal is to prepare students to become successful members of their communities.

Valley Transitional High School provides a supportive, therapeutic environment that assists students with their social, emotional, behavioral and academic needs. We seek to instill our students with the confidence and ability to successfully earn a high school diploma, transition into the workplace or a post-graduate program.

Valley Transitional High School classrooms provide a therapeutic setting for students who have social, emotional, behavioral or academic needs. Students develop transitional skills so that they are prepared to successfully enter college and the working world after graduating from high school. We offer a trusting, structured and safe environment that allows students to give and receive productive feedback from their peers, and encourages them to make positive choices. Students attend small classes taught by trained educators who use individualized instruction, state-of-the-art technology and innovative instructional strategies to engage and motivate them.

The Intensive Special Needs classroom provides comprehensive services to students with moderate to intensive physical, developmental and intellectual impairments. Our specialized instruction and expert staff is able to meet the needs of individual students. The curriculum focuses on academics, vocational, social and life skills.

Vocational Opportunities
Students have a variety of opportunities to develop vocational skills, including: culinary, woodshop, landscaping, and car detailing. We collaborate with local businesses and community groups to offer students the knowledge and work experience they will need for employment. Students can also participate in internships in the surrounding community. Community service opportunities allow students to develop a positive self-identity through volunteering.

Additional Programming
The Experiential Physical Education program gives students the opportunity to take positive risks and challenge themselves in order to develop leadership and problem solving abilities, along with communication skills. Community service opportunities allow students to develop a positive self-identity through volunteering. Eligible students who are on track to graduate and in solid academic standing may also participate in dual enrollment and work study programs.

Contract Services

Valley Collaborative provides a contract service to those districts in need. A contract service is a service that a district needs in their own district and is not provided to a student enrolled in a Valley Collaborative program and can include but is not limited to:

- Therapy (Speech, Occupational &Physical)
- Reading Specialist
- Transition Specialist
- Augmentative and Alternative Communication Specialist
- Social Work
- ABA Therapist
- Board Certified Behavior Analyst
- Tutoring
- One-on-one Transitional Aide
- One-on-one Behavioral Aide
- One-on-one Nurse
- Restraint Training

A Valley Collaborative Member or Non-Member District may also contract with Valley Collaborative for an assessment for a non-valley student. The contract services assessments available to districts include:

- Speech Language Evaluation
- Occupational Therapy Evaluation
- SIPT Assessment
- Sensory Integration & Praxis Test – 17 subtests
- Physical Therapy Evaluation
- Functional Behavioral Assessment
- Functional Vocational Evaluation(V5)
  - Sensory-motor · Strengths
  - Gross & Fine Motor · Preferences and Interests
  - Coping/Adaptive Behavior · Work adjustment and Job readiness

    - Autonomous Living
    - Learning Style
    - Student Observation
    - Transition Assessment (V10)
    - V5 and:
        - Adaptive Living · Transition
        - Self –Determination · Social
        - Employability · Person-Centered Planning
- Observational Assessment
- Cognitive/Intelligence Testing

Adult Services

25 Linnell Circle, Billerica, MA

Our Goal

Valley Collaborative's Adult Services goal is to support our adult community in reaching lifelong goals.

Our Adult Services focuses on building a community that promotes individuality, independence and community inclusion. Valley Collaborative believes in a person-centered approach that provides supports in order to help our community of adults realize maximum independence, rewarding experiences, diverse vocational opportunities and continual growth.

Today & Tomorrow

Valley's Today and Tomorrow program, funded by the Department of Developmental Services (DDS), helps adults identify and attain their goals regarding involvement in personal or community activities and work status.

Valley's Massachusetts Rehabilitation Commission Funded Programs

Valley's Evaluation and Training program, funded through the Massachusetts Rehabilitation Commission (MRC), assists individuals in preparing for and obtaining competitive employment. Valley's Supported Work program, funded through MRC, provides long-term supports to adults who have obtained employment through MRC.

Job Development

Valley Collaborative's job development team has over 100 years combined experience in building community business partnerships and working to assist people with disabilities find and secure competitive and supported employment. Some of the services we provide include:

- Assessment
- Individual supported employment
- Skills training

- Group supported employment
- Job placement
- Community-based day supports
- Initial, interim, and ongoing job supports
- Volunteer opportunities
- Job development
- Job coaching

Therapeutic Services

Most of Valley's students receive one or more therapeutic services.

Occupational Therapy, Speech Language Therapy, Physical Therapy, and Behavioral Analysis

The therapist(s) role in the Collaborative is to provide services to students through an integrated therapy model, which research supports as the most effective manner to provide services. Team collaboration is at the heart of the integrated therapy model. The team works together for the functional independence and success of the students. The team arrives at a shared set of goals for the students and implementation occurs across the routines of the day.

Using this model, therapists work with students within the classroom environment and during naturally occurring routines and activities. This helps reduce the student's need to generalize skills from a clinical or "pull out" model to realistic situations that occur with the classroom and school environments. It also increases opportunities for peer modeling and frequent practice of targeted objectives. Various therapists may also be in the classroom for the same block of time to "co- treat" or implement strategies that draw on their combined expertise.

This model also includes consultation, program monitoring, and staff training. Therapists train teaching staff to extend therapeutic interventions into classroom activities and other ongoing activities that occur throughout the student's day. The therapists determine recommendations for service delivery, develop IEP goals and benchmarks specific to discipline, actively engage members of the multidisciplinary team to best meet student's needs, consult with staff and other professionals to ensure generalization of newly learned skills, and implement staff training and parent education.

Areas of Assessment and Treatment

Occupational Therapy:

- Handwriting skills and keyboarding
- Fine motor skills
- Activities of daily living(ADL's)
- Visual motor skills
- Visual perceptual skills
- Motor planning skills
- Sensory processing skills
- Upper extremity function
- Environmental modification
    - Upper extremity coordination

- Sensory integration assessments
- Life skills

Speech Language Pathology:

- Pragmatics
- Speech sound production
- Resonance
- Phonology
- AAC
- Swallowing/feeding
- Voice
- Fluency
- Expressive and receptive language
- Cognition and executive functions
- Syntax and grammar
- Pro-social skills

Physical Therapy:

- Functional mobility
- Positioning to promote optimal participation
- Gross motor skills and motor planning
- Equipment assessment (wheelchairs, walkers, seating)
- Tonal inhibition and facilitation
- Posture
- Range of motion and strengthening
- Vendor consultation
- Orthotics management
- Core stability and strengthening

Board Certified Behavioral Analysis:

- Behavior support plans
- Functions of behavior
- Staff training
- Reinforce and motivation assessment
- Representation of graphs for data
- Data collection systems
- Discrete trial planning
- Parent training
- Skills assessments

Counseling and Social Work

A supportive therapeutic environment is an essential component of the student's overall experience at Valley. Valley's clinical component addresses student's social, emotional, developmental, and behavioral needs. The clinical team, in conjunction with the teaching staff, BCBAs, speech and language therapists, occupational therapists, and physical therapists, identifies student's individual needs and addresses them through various approaches. Such approaches facilitate the development of self-awareness with the main

objective to promote overall wellness and assist each student in reaching his/her full potential. The clinical team provides individual, group, and milieu counseling as well as crisis intervention and consultation to staff. They also provide a variety of assessments and participate in IEP meetings. Regular communication with family and outside providers and specialists is essential to maximizing a student's complete educational and therapeutic experience. Valley's clinical team is comprised of Massachusetts DESE certified school social workers, and guidance counselors. Social workers also hold a Massachusetts state board license as either an LICSW or LMHC.

Medical Services

The nursing staff at Valley functions as part of the multidisciplinary team. It is our goal to promote the health, safety, and well-being of our students, as well as intervene with actual and potential health and behavioral health issues. In addition, when necessary, we manage complex medical issues and provide case management services. Our nurses network with others to build student and family capacity for adaptation, optimal independence, self-advocacy, and to build community alliances. We are a multifaceted group that provides professional nursing services to students to enhance their well-being, academic success, and lifelong achievement. Along with the educational advancement of our students, the nurses at Valley are active in their own professional growth and are actively engaged with other professional organizations.

All Collaborative students benefit from medical assistance as required and/or stipulated by his/her IEP. The Collaborative is in compliance with Massachusetts DESE and Massachusetts Department of Public Health regulations and employed a full- time Registered Lead Nurse. In addition, the Collaborative employs a nurse at each site and has a float nurse.

Assessment Services

Interim-Alternative Education Setting/ Extended Evaluations

Valley's Interim-Alternative Education Setting/ Extended Evaluations assist in determining interventions that will aid students with increasing his/her ability to perform successfully within an educational setting. The program also addresses the therapeutic needs of each student. Psychosocial needs are accessed via formal and informal assessments, while utilizing a holistic approach.

At, or before, the end of 45 days, a written report is presented at a team meeting where intervention strategies are discussed, as well as descriptions of the type of educational setting that will best meet the student's needs.

Augmented and Alternative Communication Services and Evaluations

Our Goal-to provide expert AAC evaluation and support for students, parents and staff in order to facilitate student communication. Augmentative and alternative communication (AAC) includes all forms of communication (other than oral speech) that are used to express thoughts, needs, wants, and ideas. Valley Collaborative offers speech- language pathology services specializing in augmentative and alternative communication (AAC) and language development for AAC users.

Valley Collaborative provides comprehensive AAC evaluations at competitive rates. Our expert team can determine student needs and determine a plan of action, while providing ongoing support for students and

staff beyond the evaluation period. AAC evaluations, direct therapy and consultative services are provided by certified speech-language pathologists. Valley offers:

- 30 day evaluation period
- Skilled observation, assessment and recommendations
- Implementation
- AAC device trials
- Technology assistance
- Ongoing support and consultation

Sensory Integration Praxis Test

A Sensory Integration Praxis Test (SIPT) is a comprehensive evaluation of a child's sensory systems that explores and explains the underlying neurological processes that are at the root of the presenting problems. The SIPT evaluation is designed to use with children who are at least 4 years old through 8 years 11 months, although can be used with older children. The student must have the ability to attend to and respond to testing. Our occupational therapist who specializes in sensory integration has completed specialized training in sensory integration and is certified to administer the SIPT battery.

The following is a list of presenting problems that often lead to a referral for a SIPT:

- Difficulties with developmentally-appropriate organizational skills
- Difficulty with initiation
- Difficulties performing developmentally-appropriate and school related self-care skills
- Less than developmentally-appropriate time on task

The SIPT battery includes the following 17 tests and can be given in 2 – 4 hours, over two sessions. Additionally, any one of the individual tests can be administered separately in approximately 10 minutes:

- Space Visualization
- Figure-Ground Perception
- Standing/Walking Balance
- Design Copying
- Postural Praxis
- Bilateral Motor Coordination
- Praxis on Verbal Command
- Constructional Praxis
- Localization of Tactile Stimuli
- Postrotary Nystagmus
- Motor Accuracy
- Sequencing Praxis
- Oral Praxis
- Manual Form Perception
- Kinesthesia
- Finger Identification
- Graphesthesia

Transition Services and Assessments

Valley's goal with transition services is to help students make successful transitions to life beyond school. Students who are transitioning from school to employment and community benefit from a variety of resources and support. Valley Collaborative provides a comprehensive approach to helping students, families, and school districts navigate the transition process. Valley's transition services are age appropriate and highly individualized. Our transition specialist is a DESE licensed special educator who specializes in transition services and has an extensive background in vocational services, serving both students and adults. Valley has developed transition tools, assessments, and individualized programming for students with a wide range of strengths and needs.

Transitioning to Employment and Life after School

Valley's expert transition specialist helps students transition to the fullest life possible after school, including appropriate employment and/or independent living. Our transition assessment process begins by assessing student readiness for the workplace and/or pre-vocational training including interests, skills, intellectual functioning, sensory and motor abilities, coping/adaptive behavior, employability and "soft skills." Valley also offers planning assistance for students transitioning to post-secondary education. Valley's transition specialist assesses the attributes and "soft skills" associated with self- determination including personal strengths, work preferences, self - advocacy, self -regulation, autonomy and psychological empowerment. For students moving towards independent living, Valley provides assessments of transition skills, adaptive living skills, social skills and leisure skills.

Assisting Districts

Valley's expert staff and extensive resources enable us to provide districts with an ongoing, tiered set of transition services. Valley's transition services streamline the transition process and assist districts in meeting the guidelines set forth in IDEA indicator 13 of the U.S. Department of Education, Office of Special Education programs State Performance Plan Indicators. In addition to assessments, Valley offers consultation, professional development, job coaching, and job development to districts.

Vocational Services

Our goal is to provide an environment that gives students and adults the opportunity and support to explore and reach their academic and vocational potential. Business services we provide are catering, auto-detailing, mail delivery services, assembly tasks, janitorial services, recycling, shipping and receiving, and landscaping. Valley's vocational services offer staffing solutions by providing interns, volunteer services, supervised job crews, qualified personnel, job coaching supports, and customized services to fit the needs of businesses and employers alike.

Professional Development

The Valley Collaborative offers a limited array of professional development. The professional development is primarily directed to our staff and in some instances includes staff from its member districts. The exception is professional development in the areas of restraint training and workshops provided through the Northeast Professional Educator Network (NPEN).

Valley Collaborative is a proud member district of the Northeast Professional Educator Network (NPEN). This network is comprised of approximately twenty-five school districts in the Merrimack Valley whose joint vision is to "maximize regional resources to provide high-quality, inter-district professional development, fostering a culture of collaborative inquiring in order to improve student learning."

Cooperative Purchasing

The Collaborative does not offer cooperative purchasing but participates in it.

Joint Transportation

The Collaborative does not offer joint transportation but participates in it.

Medicaid Billing

The Collaborative does not offer Medicaid billing services but participates in it.

Outreach and Partnerships

Member School Districts

Communication and outreach are key to our success. An annual member district meeting is held in January to review the Annual Report and the Collaborative financials. Member district Superintendents, School Committee Members, Business Directors, Special Education Directors, and members of the public are invited to attend. In addition, the Collaborative hosts periodically a meeting for all its member districts' Special Education Directors. Each meeting has a working agenda of issues we need to collaborate on to better serve our students. Furthermore, the Executive Director meets with member districts and School Committee members to inform them of the progress we are making at the Collaborative, to present financial updates and to obtain various approvals when necessary.

Community-at-large Outreach

The Collaborative also publishes a quarterly Newsletter which is sent to more than 500 families and state officials, agencies, and businesses. In addition, each school publishes its own Newsletter. If you would like to be on the distribution list, please contact us.

The Collaborative has a newly developed website: www.valleycollaborative.org

The Valley Collaborative participates in the Massachusetts Dual Enrollment Program and enrolls students with disabilities at the Middlesex Community College. The Dual Enrollment Program at the Collaborative serves students with moderate and severe disabilities, and supports college and career success through the provision of a free and appropriate public education in the least restrictive environment. The program:

- Promotes and enhances academic, social, functional, integrated competitive employment skills, and other transition-related goals;

- Provides opportunities for the inclusion of students with moderate and severe disabilities in credit and non-credit courses alongside their non-disabled peers;
- Promotes participation in the student life of the college community.

Cost-Effectiveness of Programs and Services

Please note, Valley Collaborative prides itself in providing its member districts with superb special education programming for its out-of-district students as well as limited contracted services support.

Tuition rates have been compared based on program descriptions. Given the differences among programs and services, a proper cost effective analysis is almost impossible without requiring full disclosure of student to staff ratio per program and transparency on the therapies included in the cost of a tuition rate. I would be happy to discuss how a cost effective analysis could be more meaningful and accurate if the proper data points were made public.

2020 VALLEY MEMBER & NON-MEMBER TUTION RATES VS. PRIVATE SCHOOLS*

Valley Collaborative Program	Private Schools Average	Member District Per Diem Tuition	Member District Per Diem Savings	Member District Percent Cost Savings	Non-Member District Per Diem Tuition	Non-Member District Per Diem Savings	Non-Member District Percent Cost Savings
Intensive Special Needs (ISN)	$496.69	$294.00	$202.69	**41%**	$366.50	$130.19	26%
Elementary School - Emotional Behavioral	$427.75	$240.00	$187.75	**44%**	$300.00	$127.75	30%
Elementary School - Pragmatic, Sensory, and Behavior	$427.75	$240.00	$187.75	**44%**	$301.50	$126.25	30%
Middle School - Emotional Behavioral	$406.21	$240.00	$166.21	**41%**	$300.00	$106.21	26%
Middle School – Pragmatic, Sensory, and Behavior	$406.21	$240.00	$166.21	**41%**	$301.50	$104.71	26%
High School - School & Vocational Training	$419.95	$179.00	$240.95	**57%**	$223.77	$196.18	47%
High School - School & Life Skills Training	$430.93	$179.00	$251.93	**58%**	$232.50	$198.43	46%
High School & Middle School - School & Life Skills Training ISN	$420.11	$294.00	$126.11	**30%**	$366.50	$53.61	13%
High School - School to Work Program		$179.00	N/A	**N/A**	$226.50	N/A	**N/A**
High School - Alternative Program	$424.92	$210.00	$214.92	**51%**	$262.50	$162.42	38%
High School - Alternative Vocational Program		$210.00	N/A	**N/A**	$262.50	N/A	**N/A**

*See table on following page which list tuition rates for the ten private schools used for the "Average" calculations.

2020 VALLEY COLLABORTATIVE VS. PRIVATE SCHOOLS TUITION RATES

Valley Collaborative Program	Boston Higashi School	Cotting School, Inc.	Franciscan Children's Hospital	Landmark Foundation	Lighthouse School	May Institute	Nashoba Learning Group, Inc.	New England Center for Children	Seven Hills Foundation, Inc.	League School of Boston	**Private Schools Average**
Intensive Special Needs (ISN)			$453.12					$540.26			**$496.69**
Elementary School - Emotional Behavioral	$362.84	$446.90			$485.10	$506.66	$515.00		$199.63	$478.15	**$427.75**
Elementary School - Pragmatic, Sensory, and Behavior	$362.84	$446.90			$485.10	$506.66	$515.00		$199.63	$478.15	**$427.75**
Middle School - Emotional Behavioral	$362.84	$446.90				$506.66	$515.00		$199.63		**$406.21**
Middle School – Pragmatic, Sensory, and Behavior	$362.84	$446.90				$506.66	$515.00		$199.63		**$406.21**
High School - School & Vocational Training		$446.90	$453.12		$485.10		$515.00		$199.63		**$419.95**
High School - School & Life Skills Training	$362.84	$446.90	$453.12		$485.10	$506.66	$515.00		$199.63	$478.15	**$430.93**
High School & Middle School - School & Life Skills Training ISN	$362.84	$446.90	$453.12		$485.10		$515.00		$199.63	$478.15	**$420.11**
High School - School to Work Program											
High School - Alternative Program				$311.51	$485.10					$478.15	**$424.92**
High School - Alternative Vocational Program											

Valley Collaborative
Statement of Net Position
June 30, 2020

Assets	
Current Assets	
Cash and cash equivalents	$ 7,327,503
Accounts receivable, net	1,441,379
Prepaid expenses and other assets	37,583
Total Current Assets	8,806,465
Non-current Assets	
Furniture, equipment, vehicles and leasehold improvements, net	8,335,554
Total Non-current Assets	8,335,554
Total Assets	17,142,019
Deferred Outflows of Resources	
Deferred Outflows of Resources Related to OPEB	1,914,061
Total Assets and Deferred Outflows of Resources	$ 19,056,080
Liabilities, Deferred Inflows and Net Position	
Current Liabilities	
Accounts payable and accrued liabilities	$ 879,854
Credits due to member districts	1,400,265
Total Current Liabilities	2,280,119
Non-current Liabilities	
Net OPEB liability	3,054,714
Total Non-current Liabilities	3,054,714
Total Liabilities	5,334,833
Deferred Inflows of Resources	
Deferred Inflows of Resources Related to OPEB	1,235,164
Net Position	
Net Position	
Unrestricted	2,630,102
Restricted - contributions and other	20,427
Restricted - capital reserve fund	1,500,000
Invested in capital assets, net of related debt	8,335,554
Total Net Position	12,486,083
Total Liabilities, Deferred Inflows and Net Position	$ 19,056,080

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

Valley Collaborative
Statement of Activities
For the year ended June 30, 2020

Functions/ Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:				
Administration	$ 1,842,248	$ -	$ -	$ (1,842,248)
Education	15,246,335	17,728,460	2,943,191	5,425,316
Intergovernmental revenue and expense	5,009,654	-	5,009,654	-
Other postemployment benefits	918,812	-	-	(918,812)
Depreciation and amortization	764,095	-	-	(764,095)
Total Governmental Activities	$ 23,781,144	$ 17,728,460	$ 7,952,845	$ 1,900,161
General Revenue and Other:				
Interest				28,958
Other				2,802
Gain on disposal of assets				73,500
Credits to member districts				(1,400,000)
Total General Revenue and Other				(1,294,740)
Change in Net Position				605,421
Net Position, Beginning of Year				11,880,662
Net Position, End of Year				$ 12,486,083

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

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

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation – FY20							Page(s) in financial statements
(A)		Voted Cumulative Surplus as of 6/30/19			$ 4,603,254	(A)	p. 11
(B)	1	Amount of (A) used to support the FY20 Budget	(B)1	$ -			
	2	Amount of (A) returned to member districts	(B)2	($1,400,000)			
		(B)1 + (B)2 = (B)			($ 1,400,000)	(B)	p. 11
(C)		Unexpended FY20 General Funds			$ 1,802,665	(C)	p. 11
(D)		Cumulative Surplus as of 6/30/20 (A) - (B) + (C) = (D)			$ 5,005,919	(D)	
(E)		FY20 Total General Fund Expenditures*			$18,039,402	(E)	p. 11
(F)		Cumulative Surplus Percentage		(D) ÷ (E)	28%	(F)	
		Estimated Amount of Excess Cumulative Surplus as of 6/30/20			$ 496,069	***	

*Reconciliation of Total General Fund Expenditures to the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds on page 11:

Total Expenditures:	$23,765,723
Intergovernmental Expense:	(5,009,654)
	18,756,069
Approved transfer to capital reserve:	200,000
One-time payment for leasehold improvements:	(1,000,000)**
FY20 depreciation on leasehold improvements above:	83,333**
Total General Fund Expenditures per calculation above:	$18,039,402

**During the year ended June 30, 2020, the Collaborative paid for $1,000,000 of improvements to a leased facility. The payment was approved and budgeted by the Collaborative's board of directors. However, because this was a special one-time payment, the Collaborative requested clarification from the Department of Elementary and Secondary Education ("DESE") regarding treatment of the expenditure. DESE requested that the $1,000,000 capital expenditure be treated as an expenditure over the remaining lease term of 9 years for purposes of determining the cumulative surplus funds in excess of 25% of general fund expenditures.

***Subsequent to June 30, 2020, but prior to issuance of the financial statements, the Collaborative's board of directors voted to return $600,000 of additional funds to member districts. The $600,000 exceeds the required excess to be returned to districts.

Valley Collaborative's District Improvement Plan

Designed to achieve the Purpose and Objectives set forth in the Collaborative Agreement

2015-2020

Plan Overview

Valley Collaborative's Articles of Agreement ARTICLE II Mission, Objectives, Focus, and Purpose

The mission of the Collaborative is to conduct educational programs and/or services for member districts in a cost-effective manner and to increase educational opportunities and to improve educational outcomes for its students. The purpose of the Collaborative is to provide high quality intensive educational, therapeutic and transitional programs and related services to individuals with disabilities referred by member districts, non-member districts and social service agencies, including both children and adults, and to provide professional development to educators. The focus of the Collaborative is the provision of special education, transitional, occupational, and therapeutic programs and services in the least restrictive environment and comprehensive professional development within the local communities of the member districts. The overall objectives of the Collaborative include improving the academic achievement and/or occupational skills of students and individuals with disabilities in the least restrictive environment through high quality programs and services; offering a variety of high quality professional development opportunities to general and special education teachers and related service providers; and offering its programs and services in a cost-effective manner.

Mission

To work collaboratively to create a structured learning environment that empowers individuals to lifelong learning and to navigate confidently and with optimal independence in their community.

Vision

Valley Collaborative partners with families, districts, and the community to provide innovative programming that empowers students and adults to discover their individual strengths, interests, and abilities. In doing so, students become responsible contributing members of society.

Theory of Action

If we…

- Identify students' immediate and long-term individualized goals, strengths, and needs and provide support to meet them, and…
- Build the capacity of, and invest in, our staff, and…
- Invest in community building across the Collaborative, with all stakeholder groups,

Then we will…

- Increase student independence and prepare students for successful post-secondary placement and adult living
- Increase staff professional capacity and the retention of certified staff
- Improve the engagement of all stakeholders in the Collaborative community

Status Key
Completed: Benchmark action taken, no further action required.
Met: Demonstrated proficiency of criteria or standard.
Ongoing: Benchmark action taken and will be monitored periodically as indicated.
In Progress: Benchmark is in the process of being worked on.

Strategic Objectives		
1. All students and adults will be prepared for successful adult living	***2. Valley Collaborative will provide professional development to build capacity and retain high quality staff***	***3. Valley Collaborative will foster a sense of belonging and engagement in the Collaborative community for all stakeholders (students, adults, families, staff, districts, community partners)***
Strategic Initiatives		
a.) *Develop and Implement Common Core and Job Skills Curriculum* Functional academics, job development and training	***a.)*** *Provide Content-specific PD in* Technology	***a.)*** **Provide Team Building for Students* Develop appropriate activities to establish commitment and respect for learning goals **Baseline data related to student self-advocacy skills and the need for team building has been gathered through the Sense of Belonging Surveys. The district improvement planning team will consider this data and whether or not there is a need for any additional work in the next plan.* *The data systems we have put in place through the implementation of this District Improvement Plan will help us identify best practices to share from school to school.*
b.) *Improve Transition Planning* Earlier assessment and communication; explore post-secondary options; travel training; community resources	***b.)*** *Build Capacity Through Induction and Mentor Programs for Educators and Leaders, and Provide Leadership Opportunities*	***b.)*** *Maintain Community Involvement* Identify and develop Valley Collaborative facilitated events with the purpose of maintaining community involvement for students, adults, and community partners
c.) *Build Independence Through Community Activities* Role play and real life situations; vocational activities; practicing life skills	***c.)*** *Provide PD Choice: Half Days*	***c.)*** *Increase District Participation in Advisory Board Meetings* Communication; forecasting potential students and programs
d.)* *Build Self Advocacy Skills* Encourage communication w/ peers, staff, employers, worksites, and connect the communication with natural outcomes **Baseline data related to student self-advocacy skills and the need for team building has been gathered through the Sense of Belonging Surveys. The district improvement planning team will consider this data and whether or not there is a need for any additional work in the next plan.* *The data systems we have put in place through the implementation of this District Improvement Plan will help us identify best practices to share from school to school.*	***d.)*** *All staff: Participants evaluate professional development offerings.*	***d.)*** *Increase and Maintain Student and Family Communication* Parent orientation; invite and inform; current events; website; email
e.) *Self Actualization:* Create programming that promotes growth towards self-actualization for students and adults	e.) *Establish Professional Learning Communities*	***e.)*** *Develop and Share Best Practices* School and Collaborative-wide; Internal transition planning; communication **Baseline data related to student self-advocacy skills and the need for team building has been gathered through the Sense of Belonging Surveys. The district improvement planning team will consider this data and whether or not there is a need for any additional work in the next plan.* *The data systems we have put in place through the implementation of this District Improvement Plan will help us identify best practices to share from school to school.*
f.) Track student's/adult's progress on their annual IEP/ISP goals	*f.) Network to provide Opportunities to Work Collaboratively with School Districts and Collaboratives in the Northeast*	

g.) Administer Independence survey		
h.) Track Post-secondary Plan/Placement		
Outcomes		
1.1 By the 2019-2020 school year, each Valley student/adult who has been enrolled for a year or longer will receive a 'met' rating on his/her IEP/ISP goals a minimum of 70% of the time.	2.1 Professional Development opportunities will receive an overall rating of "very good" on feedback evaluation forms 80% of the time by year five.	3.1 A minimum of one engagement initiative conducted annually, demonstrated through an artifact, targeting each group – students, adults, families, staff, districts, and community partners.
1.2 During the 2016-2017 school year, the Independence Survey will show a 10% increase in greater independence on the student's IEP/ISP goals	2.2 50% of certified staff will still be employed at Valley Collaborative by the end of year 3 of this plan.	3.2 Participation in Community Involvement events will remain steady or increase by 10%.
1.3 By the 2019-2020 school year, 90% of Valley graduates will be entering a college, state agency program, and/or other career track.		

Action Plan

Strategic Objective:

1.) All students and adults will be prepared for successful adult living

Initiative:

1a.) *Develop and implement common core and job skills curriculum* – Functional academics, job development and training

Monitoring Progress:

Process Benchmark for Initiative 1a	Person Responsible	Date	Status
Develop curricula Teams	Karen Rowe, Transition Specialist	Winter 2015	Completed
Inventory curricula products	Karen Rowe, Transition Specialist	Spring 2016	Completed
Assess curricula strengths and areas needing further development through data analysis	Karen Rowe, Transition Specialist	Fall 2016	Completed
Make recommendations as appropriate	Karen Rowe, Transition Specialist	Fall 2016	Completed
Develop a program of studies for grades 9-12 (Valley Transitional High School – Sites 1 & 2)	Math/English Dept. Heads	Winter 2016	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 1a	Person Responsible	Date	Status
Attendance at Curriculum meetings	Karen Rowe, Transition Specialist	Winter 2016	Completed
Upload inventory on shared/Google drive	Karen Rowe, Transition Specialist	Winter 2016	Completed
Create final recommendations/proposals	Karen Rowe, Transition Specialist	Winter 2016	Completed
Review and adjust program of studies	Karen Rowe, Transition Specialist	Winter 2016	Completed

Monitoring Progress:

Process Benchmark for Initiative 1a	Person Responsible	Date	Status
Develop Assessment Teams	Karen Rowe, Transition Specialist	November 2015	Completed
Inventory assessments products	Karen Rowe, Transition Specialist	Spring 2016	Completed
Assess assessment strengths and areas needing further development	Karen Rowe, Transition Specialist	Fall 2016	Completed
Make recommendations as appropriate	Karen Rowe, Transition Specialist	Fall 2016	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 1a	Person Responsible	Date	Status
Attendance at Assessment meetings	Karen Rowe, Transition Specialist	Winter 2016	Completed
Upload inventory on shared drive	Karen Rowe, Transition Specialist	Winter 2016	Completed
Create final recommendations and proposal to purchase new materials if needed	Karen Rowe, Transition Specialist	Winter 2016	Completed

Strategic Objective:

1.) All students and adults will be prepared for successful adult living

Initiative:

1b.) Improve transition planning: earlier assessment and communication; explore post-secondary options; travel training; community resources

Monitoring Progress:

Process Benchmark for Initiative 1b	Person Responsible	Date	Status
Implement Career Cruising curriculum in middle school and high school	Karen Rowe, Transition Specialist Principals	June 2017	Completed
Develop Work-Based Learning Plan for every student who has a vocational goal	Karen Rowe, Transition Specialist Principals	June 2017	Completed
Develop Person Centered Planning and Transition Tool (PCPTT)	Karen Rowe, Transition Specialist Principals	Sept 2015	Completed
Implement Person Centered Planning and Transition Tool (PCPTT)	Karen Rowe, Transition Specialist Principals	June 2017	Completed
Collaborate with member district to customize programming for their students regarding Transition Service.	Karen Rowe, Transition Specialist	Fall 2018	Ongoing
Open new Site 2 classroom specifically designed for students of the Autism Spectrum who may not be a great fit for the other classrooms where there is a large outdoor education social component	Julie Fielding, Principal	Winter 2017	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 1b	Person Responsible	Date	Status
100% of applicable teachers/staff will be trained in using Career Cruising	Karen Rowe, Transition Specialist Principals	June 2016	Completed
50% of high school and middle school students have an individual account	Karen Rowe, Transition Specialist Principals	June 2017	Completed
Each student has a Work-Based Learning Plan	Karen Rowe, Transition Specialist Principals	Fall 2018	Completed
Meet with teachers to ensure that 70% of the PCPTTs are complete	Karen Rowe, Transition Specialist Principals	Fall 2018	Completed

Strategic Objective:

1.) All students and adults will be prepared for successful adult living

Initiative:

1c.) Build Independence through community activities: role play and real life situations; vocational activities; practicing life skills

Monitoring Progress

Process Benchmark	Person Responsible	Date	Status
Identify current transitional skills curriculum collaborative wide	Karen Rowe, Transition Specialist Matt Gentile, Guidance Counselor	Fall 2017	Completed
Identify gaps in curriculum 2020-Career Cruising, ONEder, Conover, Attainment, SNAP, AFLS, HR Direct, and the Self-Directed Search have been added to date.	Karen Rowe, Transition Specialist Matt Gentile, Guidance Counselor	Winter/Spring 2017	Completed
Explore and research space for ILS curriculum SNAP and Attainment curriculum has been purchased Kitchen and laundry space has been added to 25LC	Chris Scott, Executive Director Principals Heather Valcanas, Assoc.Director of Adult Services	2019-2020 School Year	Completed
Create and implement a Google doc to capture current vocational opportunities.	Karen Rowe, Transition Specialist Heather Valcanas, Assoc.Director of Adult Services Transition Services Dept.	2019-2020 School Year	Ongoing
Identify community-based experiences by functional domains.	Karen Rowe,Transition Specialist Lia Metrakas, Asst. Principal Nicole Noska, Principal Heather Valcanas, Assoc. Director of Adult Services	2019-2020 School Year	Not Met (changed direction)
Create a Google doc to capture community-based experiences by functional domains.	Karen Rowe, Transition Specialist Lia Metrakas, Asst. Principal Nicole Noska, Principal Heather Valcanas, Associate Director of Adult Services	2019-2020 School Year	Not Met (changed direction)
Identify an annual transition assessment to administer to all high school students and adults.	Karen Rowe, Transition Specialist Lia Metrakas, Asst.Principal Nicole Noska, Principal Heather Valcanas, Assoc. Director of Adult Services	2018-2019 School Year	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark	Person Responsible	Date	Status
Utilizing a transition assessment tool to collect yearly data. The Transitional high school and adult services programs use the AFLS.	Karen Rowe, Transition Specialist	2019-2020 School Year	Completed

Teachers and Job Coaches will utilize the functional domain Google doc to plan community-based experiences.	Karen Rowe, Transition Specialist Principals Heather Valcanas, Assoc. Director of Adult Services	2019-2020 School Year	Not Met (changed direction)

Action Plan

Strategic Objective:

1.) All students and adults will be prepared for successful adult living

Initiative:

1e.) Self Actualization: Create programming that promotes growth towards self-actualization for students and adults

Monitoring Progress

Process Benchmark	Person Responsible	Date	Status
Each school will identify their current programming and the required enhancements needed to ensure students receive the supports required to develop the skills to self-actualize. Update: The Transitional High School Transitional Programming purchased a subscription to ONEder Academy in Spring 2020, once a data is obtained from a trial period, we will reconvene to discuss next steps for Alternative Programming.	Karen Rowe, Transition Specialist Julie Fielding, Principal Nicole Noska, Principal	October 2019	Ongoing
Create a Google doc that captures current programming and activities relevant to skills that help students and adults lead to self-actualization. "Valley Student/Adult IEP/ISP Information"	Karen Rowe, Transition Specialist Julie Fielding, Principal Nicole Noska, Principal	October 2019	Completed
Identify gaps in programming based on specific needs	Karen Rowe, Transition Specialist Julie Fielding, Principal Nicole Noska, Principal	Spring 2020	Ongoing
Reconvene as a DIP Team to discuss next steps	Karen Rowe, Transition Specialist Brian Mihalek, Asst. Principal Leadership Team	Spring 2020	Ongoing

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark	Person Responsible	Date	Status
70% of Students' who have a Valley IEP will meet their IEP goals Update: *It is unclear if we met the goal of 70% because the data was not consistently collected at the conclusion of the IEP/ISP cycle but instead was reported throughout the cycle.	Julie Fielding, Principal Nicole Noska, Principal IEP Teams	June 2020	*See update note

Incorporate thoughtful self-actualization questions into the Sense of Belonging Survey for students, parents, and staff. Status update: Student survey questions #18, 21, 22, 25, 26, 27, and 28 have been identified as self-actualization questions.	Sense of Belonging Committee	Spring 2017 Spring 2019	Completed
Analyze the data from the Sense of Belonging student survey to establish baseline data in the area of self-actualization. Status update: Total increase in student independence from 15/16 SY to 18/19SY was 4.9%.	Sense of Belonging Committee	April 2019	Completed

Strategic Objective:

1.) All students and adults will be prepared for successful adult living

Initiative:

1f.) Track student's/adult's progress on their annual IEP/ISP goals using a "met" and "not met" scale as measured by the progress reports.

Monitoring Progress:

Process Benchmark for Initiative 1f	Person Responsible	Date	Status
Weekly progress notes are completed for adults and information is compiled to make quarterly progress reports. A new ISP Goal Form for the Today and Tomorrow Program has been created. Additionally, Valley is working with a Google consultant to create a Google Sheet to capture the "met" and "not met" student data systematically.	Heather Valcanas, Assoc.Director of Adult Services Melissa Alex, HCSIS Administrator/Program Nurse	2017- 2020 School Years	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 1f	Person Responsible	Date	Status
100% of adult services staff have been trained in using ISP Goal Form	Joe Venskus, Adult Services Mgr.	March 2017	Met
Job Developer has been tasked with reviewing ISP Goal Forms and working with vocational coaches to capture all relevant information regarding progress towards meeting ISP goals.	Joe Venskus, Adult Services Mgr.	January 2017	Completed
Using information gathered from ISP Goal Forms individuals have been given specific worksite modifications and tools (see weekly progress notes "support strategies" to support them in achieving ISP goals more quickly.	Heather Valcanas, Assoc.Director of Adult Services Joe Venskus, Adult Services Mgr.	August 2019	Completed

Strategic Objective:

1.) All students and adults will be prepared for successful adult living

Initiative:

1g.) Administer an Independence Survey

Monitoring Progress:

Process Benchmark for Initiative 1g	Person Responsible	Date	Status
Surveys have been developed, implemented, and completed by students/adults and families during the Spring of 2016 to collect baseline data on "Sense of Belonging": independence, peer relationships, school culture, and impressions of staff. These surveys, including staff surveys, will be re-administered to work towards continuous improvement.	Brian Mihalek, Asst. Principal	Spring 2016 and ongoing yearly	Ongoing

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 1g	Person Responsible	Date	Status
By the end of the 2018/2019 survey cycle, the Sense of Belonging committee will analyze survey data derived from the "Sense of Belonging" student survey to identify 1 recommendation in order to receive a minimum of 80% of a combined 'yes' and 'sometimes' (approval) rating for each independence question by the end of the 2019/2020 school year. Status update: Questions related to independence were embedded into the Sense of Belonging student/adult surveys. Responses to those questions (18, 21, 22, 25, 26, 27, 28) from the 2015-2016SY and 2018-2019SY were quantified to gather a percentage of positive responses. Based on the percentage of positive responses from the 2015-2016SY (84.8%) and the 2018-2019SY (89.7%) Valley students and adults increased their overall independence by 4.9%.	Brian Mihalek, Asst. Principal & The Sense of Belonging Committee	Fall 2019	Ongoing

Strategic Objective:

1.) All students and adults will be prepared for successful adult living

Initiative:

1h.) Track Post-secondary Plan/Placement

Monitoring Progress:

Process Benchmark for Initiative 1h	Person Responsible	Date	Status
A database was implemented by Valley Transitional High School's guidance counselor to track this information by student name, district, and post-secondary plan: college, trade school, work, military, other, as well as adult service agencies involved. With such a diverse student population, our graduating seniors are transitioning out into a number of different opportunities. **2015- 2016** On site one, we have 11 students going straight into the workforce, three students continuing their education in a trade school, and four students who plan on attending college in the fall. More than half of the graduating class from site one will be working with some form of state agency, from DMH to MRC, after graduation. On site two, nine of our graduating students have enrolled in college for the fall with the other two students choosing to go directly into the work force. On site three, all but one of the graduating students will be receiving state services such as DDS with 11 of them attending an adult services program, three students enrolling in college, two students going straight to work, and one student enrolling in a trade school.	Matt Gentile, Guidance Counselor	2016	Completed
2016-2017 Site 1 has 16 students graduating, all with their own specific plan. Four of these students plan to attend post-secondary institutions ranging from community college to four year universities to trade schools to hone a specific skill. Two of the students will be utilizing adult services through Valley or MRC. Nine of the students plan to go right into the work force, with four of them already securing employment. One graduating senior plans to travel for a year before committing to any sort of future education. Site 2 has 18 graduating seniors. 12 of these students will be attending post-secondary education also ranging from University, community college, and trade school. Three students will be utilizing adult services either continued through Valley or through MRC. Three students plan on going straight into the work force with two of those students already securing employment.	Matt Gentile, Guidance Counselor	2017	Completed
2017-2018 Site 1 has eight students graduating. Two of these students will be attending Middlesex Community College in the Fall (graphic design and undeclared). One of the graduates plans to attend Universal Technical Institute to work	Matt Gentile, Guidance Counselor	2018	Completed

toward a certification in automotive technology. Another student will be attending JobCorps to earn a certificate in masonry. Two graduates will be moving out of state and plan to work full time. One senior will be joining the NAVY and is in the final portion of his testing. The remaining student will be receiving services through MASS REHAB to help with employment skills and placement. Site 2 has 12 students graduating. Three of these students will attend Middlesex Community College in the fall (computer science and undeclared). Two students will be attending Northern Essex Community College (biology and EMT – Basic). One student will attending Lesley University and another student will be attending Fisher college in the fall. One student will be enrolling in JobCorps. One student is moving out of state and plans to work full time. Two students will be staying with Valley and enrolling in the School to Work Program. One student plans to take some time off from education and will be receiving services through MASS REHAB to help with employment skills and placement. Site 3 – One student will be attending the Transitions Program at Middlesex Community College. One student will be attending JobCorps.			
2018-2019 Site 1-There are 10 students from Site 1 graduating this year. Three students plan to attend Middlesex Community College in the fall. Five students plan on attending trade school (UTI, Massachusetts School-Barbering, North Bennet Street School, and University of Northwestern Ohio). One student is attending Manchester Community College and the remaining student has accepted a full time position as a landscaper. Site 2 has 13 students graduating this year. Six students plan on attending Community College (5 attending Middlesex Community College and 1 attending Manchester Community College). Four students have been accepted at four-year colleges. One student plans on entering the Navy. One student plans on attending beauty school. One student will be deferring their diploma in order to attend a high school post-graduate program. Site 3- 21 students are leaving school services. One will be going to job corps and the others are transitioning to adult programs. They are accessing services through DDS and/or MRC. Two students are transitioning to the Valley Collaborative adult program. Other students will be accessing programs in their home communities.	Todd Fletcher, Guidance Counselor	2019	Completed
2019-2020 Site 1 This year, Valley Collaborative Transitional High School-Alternative Programming will be graduating twelve seniors. Six students will be attending community college in the fall (Manchester Community College, Bunker Hill, Massachusetts Bay Community College). Two students will be attending College, (University of Massachusetts Amherst and Southern New Hampshire University). Two students have applied to join the Massachusetts Labor Union (HVAC). One student will be attending trade school (Shawsheen Tech.). One student is working with a recruiter to join the Military (Marines). Site 2- Valley Collaborative Transitional High School-Alternative Programming has eight graduating seniors. Three students will be attending college in the fall (University of Massachusetts Lowell, and Salem State). Two students will be attending community college (Mt. Wachusett). Two students will be working full time (Information Technology). One student has enlisted in the Military (Marines).	Todd Fletcher, Guidance Counselor	2020	Completed

1.) All students and adults will be prepared for successful adult living

Initiative:

1h.) Track Post-secondary Plan/Placement

Monitoring Progress:

2019-2020 continued: Site 3 Transitional High School- Transitional Programming: There are 15 students transitioning out of school services and into adult services via DDS and/or MRC. Of the 15, 5 students will be receiving their diplomas from their sending districts and 2 students will be entering the Valley Collaborative Adult Services Program	Lia Metrakas, Asst. Principal	2020	Completed

2.) Valley Collaborative will provide professional development to build capacity and retain high quality staff

Initiative:

2a.) Develop content specific PD in Technology

Monitoring Progress:

Process Benchmark for Initiative 2a	**Person Responsible**	**Date**	**Status**
Identify PD Focus Group members: • Joia Mercurio • Kari Morrin • Judy Norton • Nicole Noska • Heather Valcanas	PD Focus Group	September 2015	Completed
Define Valley's 'technology' uses and needs		Fall 2015	Completed
Adopt/Modify needs assessment (i.e. DESE's TSAT) for technology to collect baseline data (i.e. "How often do you use…")		Fall 2015	Completed
Administer the DESE's TSAT (modified)		Winter 2016	Completed
Assess needs assessment data		Winter 2016	Completed
Prioritize identified areas of need		Winter 2016	Completed
Modify current PD evaluation form to collect continued progress data		Spring 2016	Completed
Create PD plan for 2016 -2017 school year		Summer 2016	Completed
Provide Beginner Smart Board training for ELA and Humanities as well as Math and Science as a choice for October 7th early release PD Day		Fall 2016	Completed
Provide Beginner and Advanced mandatory Smart Board training for all licensed staff during staff meeting times at the Elementary and Middle/High School level		Spring 2016	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 2a	**Person Responsible**	**Date**	**Status**
60% return rate of needs assessment among all staff	PD Focus Group	Winter 2016	Completed
Analyze results and identify top 3 high priority technology PD needs from needs assessment		Winter 2016	Completed

2.) Valley Collaborative will provide professional development to build capacity and retain high quality staff

Initiative:

2b.) Build Capacity through the Induction and Mentor Programs for Educators and Leaders and provide leadership opportunities

Monitoring Progress:

Process Benchmark for Initiative 2b	Person Responsible	Date	Status
Create formal Leadership Mentorship Program.	Kari Morrin, Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology Chris Scott, Executive Director	Spring 2018	Completed
Develop Educator Mentorship Program.	Kari Morrin, Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Fall 2016	Completed
Establish a Leadership PLC where people read the latest research on leadership, watch current videos and participate in leadership presentations facilitated by Dr. Tony Bent.	Dr. Tony Bent Valley Leadership Team	Fall 2016	Completed
Establish a Leadership Coffee Hour with distinguished leaders from across the state reflecting on their leadership experiences so that leaders can learn from them.	Chris Scott, Executive Director Karen Blackburn, Admin. Assistant	Fall 2016	Completed
Create networking opportunities for Valley Leaders, Board Members who are new Superintendents, Member District Assistant Superintendents, Special Education Directors and Northeast Collaborative Executive Directors through Leadership Coffee Hours, regional meetings, social gatherings.	Chris Scott, Executive Director and Regional Leaders	Fall 2016	Completed
Highlight the restructuring efforts of the past 4 years as a case study presentation to MASS's Assistant Superintendent group.	Chris Scott, Executive Director and Regional Leaders	Spring 2017	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 2b	Person Responsible	Date	Status
Schedule of Leadership Coffee Hours - to date, Valley has hosted two meetings	Chris Scott, Executive Director Karen Blackburn, Admin. Assistant	Fall 2016	Completed

Schedule of Leadership meetings with Dr. Tony Bent	Chris Scott, Executive Director Karen Blackburn, Admin. Assistant	Fall 2016	Completed
Schedule of FY17 Mentor and Induction Meetings	Kari Morrin, Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Fall 2016	Completed

Initiative:

2c.) Provide PD Choice: Half Days

Monitoring Progress:

Process Benchmark for Initiative 2c	Person Responsible	Date	Status
Identify PD Focus Group Members: • Joia Mercurio • Kari Morrin • Judy Norton • Nicole Noska • Heather Valcanas	PD Focus Group	September 2015	Completed
Develop survey of half day model		Fall 2015	Completed
Analyze technology needs assessment priority outcomes		Winter 2016	Completed
Administer Survey of Half Day Model		Winter 2016	Completed
Develop a PD Schedule/ Catalogue of PD Offerings		Fall 2016	Completed
Identify and secure providers/trainers for 2016 - 2017 school year		Fall 2016	Completed
Work with NPEN (Northeast Professional Educators Network) to offer PD for Educators, and Related Service Providers in the Northeast Region on Election Day 2016		Ongoing	Ongoing

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 2c	Person Responsible	Date	Status
60% return rate of needs assessment and half day model survey	PD Focus Group	Winter 2016	Met
Provide PD Schedule of Offerings	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Winter 2017	Completed

Provide schedule from October 7th half day offerings	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Winter 2017	Completed
Provide schedule from NPEN day of Valley providers and in-district para trainings	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Winter 2017	Completed

2d.) All staff: Participants evaluate professional development offerings.

Monitoring Progress:

Process Benchmark for Initiative 2d	Person Responsible	Date	Status
Valley evaluates all professional development offerings. The evaluation scale has simply been agree or disagree in ten targeted areas and multiple open response questions. On average the evaluations have been favorable. In order to improve the Evaluation tool Valley's PD department has asked Billerica Public Schools to see a copy of their Professional Development Feedback Form to use as a model in the redevelopment of this form.	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	2015-2016 School Year	Completed
Valley has modified its professional development evaluation form as a Google form and has changed its questions to emulate Billerica Public School's.	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Spring 2017	Completed

Action Plan

Strategic Objective:

2.) Valley Collaborative will provide professional development to build capacity and retain high quality staff

Initiative:

2e.) Establish Professional Learning Communities (PLCs)

Monitoring Progress*:*

Process Benchmark for Initiative 2e	Person Responsible	Date	Status
Appoint Department Leads in STEM, English and Humanities, and Literacy	Joia Mercurio, Asst.Executive Director of Curriculum and Technology	Winter 2016	Completed
Each Department Lead to establish a PLC in their discipline	Heather McKay- Science Lead Glen Costello Math Lead Nick LeClair- Literacy Lead Meghan Waters- Literacy Lead Matt Manfredi- ELA Lead	Fall 2018	Completed
Each PLC to develop a schedule of meetings and goals and objectives for 2018- 2019 school year	Heather McKay- Science Lead Glen Costello Math Lead Nick LeClair- Literacy Lead Meghan Waters- Literacy Lead Matt Manfredi- ELA Lead	Fall 2018	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 2e	Person Responsible	Date	Status
Department Leads will communicate to Collaborative staff via emails, events, newsletters, etc.	Joia Mercurio, Asst.Executive Director of Curriculum and Technology	Fall 2016	Completed
Implementation of STMath in all appropriate programs	Glen Costello- Math Lead	Spring 2017	Completed

2.) Valley Collaborative will provide professional development to build capacity and retain high quality staff

Initiative:

2f.) Network to develop opportunities to work collaboratively with school districts and Collaboratives in the Northeast

Monitoring Progress:

Process Benchmark for Initiative 2f	Person Responsible	Date	Status
Joint planning with districts: Northeast Professional Educators Network (NPEN)	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Fall 2016 Fall 2017 Fall 2018 Fall 2019	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 2f	Person Responsible	Date	Status
Comparison of number of Valley presenters from FY to FY	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Fall 2016 Fall 2017 Fall 2018 Fall 2019	Completed
Scheduled list of NPEN Steering committee meetings	Kari Morrin Dir.of Adult Services & Human Resources Joia Mercurio, Asst. Executive Director of Curriculum and Technology	Fall 2016 Fall 2017 Fall 2018 Fall 2019	Completed

3.) Valley Collaborative will foster a sense of belonging and engagement in the Collaborative community for all stakeholders (students, adults, families, staff, districts, community partners)

Initiative:

3b.) *Maintain Community Involvement:* Identify and develop Valley Collaborative facilitated events with the purpose of maintaining community involvement for students, adults, and community partners

Monitoring Progress:

Process Benchmark for Initiative 3b	Person Responsible	Date	Status
In order to effectively assess community involvement and more specifically, understand how to maintain or increases community involvement, one must first understand their sense of belonging. Therefore, Valley Collaborative will need to collect baseline data regarding students', adults', and families' current sense of belonging. 1. Develop a task committee to assess engagement of student and families at Valley Collaborative. a. Develop meeting schedule	Brian Mihalek, Asst. Principal	December 2015	Completed
2. Committee meeting to discuss: a. Plan Overview, Action Plan Overview, types of information to be obtained from the survey, student and parent access to the survey, determine teams within the committee, brainstorm challenges/barriers to success	Task Committee	December 2015	Completed
3. Committee meeting to discuss: a. Survey methods, questions for survey that address (happiness, safety, respect, acceptance, and engagement), adjust timeline in Action Plan Template, type of survey, brainstorm challenges/barriers to success	Task Committee	December 2015	Completed
4. Committee meeting to discuss: a. Rough draft of student survey b. Rough draft of parent survey c. Define student engagement/sense of belonging in the following areas: independence, happiness, safety, respect, acceptance, and engagement, community, classroom, vocational, non-academic, and feelings towards school d. Define family engagement in the following areas: independence, communication, involvement in school based activities, feelings about student program, feelings about student's progress, feeling about school, and the feelings about student's happiness	Task Committee	January 2016	Completed
5. Committee meeting to discuss: a. "Sense of Belonging" definition b. Discuss committee feedback on student and parent survey c. Discuss modifications to different surveys for different populations d. Discuss Google Doc survey as main method for student survey	Task Committee	February 2016	Completed

6. Committee meeting to discuss: a. Final definition of "Sense of Belonging" b. V. Drive for data collection c. Final student/parent surveys d. Communication plan for all staff e. Determine implementation phase	Task Committee	March 2016	Completed

7. Final meeting before implementation of surveys	Task Committee	March 2016	Completed
8. Update on progress: a. "Sense of Belonging" has been defined b. Data has been set up to be collected on the V drive through a Google Doc survey c. Final student survey was distributed beginning 4/6/16. Parent Survey has multiple drafts and will be finalized by May 16th d. Team members have communicated the purpose and instructions of the student survey e. Student survey will be completed by all students on 4/29/16 at which point the team will start to determine data analysis protocol.	Task Committee	April 2016	Completed
9. Committee meeting to discuss: a. Define means of data analysis and collection b. Finalize parent survey	Task Committee	May 2016	Completed
10. Committee meeting to discuss: a. Data collected to date b. survey completion analysis	Task Committee	May 2016	Completed
11. Committee meeting to discuss: a. Next steps for identifying strengths/ areas of need, recommendations	Task Committee	October 2016	Completed
12. Analyze Sense of Belonging Survey data to make recommendation for Community Involvement Activities	Task Committee	October 2016	Completed
13. Plan, develop, and implement one new community involvement engagement activity Update on progress: Based on data derived from parent survey, Sense of Belonging committee identified areas of need within the parent base regarding trainings needed. In coordination with Sense of Belonging committee and Parent Advisory Council, a Parent Workshop Night has been scheduled to address these needs on May 11th, 2017.	Task Committee	Spring 2017	Completed
14. Sense of Belonging Committee meeting to discuss: • Data entry for all surveys • Cycle 1 data analysis • Work with site specific teams to identify relative strengths and areas of need derived from data • Generate recommendations	Task Committee	October 2016	Completed
15. Sense of Belonging Committee meeting to discuss: • Review all relative strengths and areas of need • Make modifications to cycle 2 student, parent and adult surveys • Create site specific and Collaborative wide recommendations • Discuss cycle 2 timeline	Task Committee	November 2016	Completed
16. Sense of Belonging Committee meeting to discuss: • Finalize student, parent, adult surveys • Finalize site specific recommendation action plan with timeline • Start to generate staff survey questions	Task Committee	December 2016	Completed

17. Sense of Belonging Committee meeting to discuss: • Finalize Valley Collaborative recommendation action plan with timeline • Create sub-committees to address collaborative wide recommendations • Finalize cycle 2 timeline	Task Committee	January 2017	Completed
18. Sense of Belonging Committee meeting to discuss: • Review final site specific and collaborative wide recommendation action plan • Finalize staff survey	Task Committee	March 2017	Completed
19. Sense of Belonging Committee meeting to discuss: • Identify Needs • Strengths and areas of need/ action plan expectations • Finalize Student survey • Identify open ended questions (by site team) • Principal email sent for open ended question feedback • Create general directions for teachers/therapists • Directions at the beginning of the survey	Task Committee	Dec 17, 2018	Completed
20. Sense of Belonging Committee meeting to discuss: • Timeline for student survey • Create site specific results page	Task Committee	Jan 16, 2019	Completed
21. Sense of Belonging Committee meeting to discuss: • Plan moving forward o Collaborative email sent Feb. 26th o Directions to teachers/therapists being sent March 4th o Student surveys due March 22nd o Send out family surveys March 4th	Task Committee	Feb 27, 2019	Completed
22. Sense of Belonging Committee meeting to discuss: • Student and family surveys due March 29th • Communicate results of last year's data and plans in the month of May • Create data sheets for this year's survey data • Work on staff survey results/action plan/email with directions • Put together data package and memo for all stakeholders (to be distributed after all surveys are taken)	Task Committee	April 3, 2019	Completed
23. Sense of Belonging Committee meeting to discuss: • Enter raw data from student surveys into data sheet located in • Identify strengths and areas of need • Create action plan • Communicate results of last year's data and plans (results memo page) in the month of May • Work on staff survey results	Task Committee	April 11, 2019	Completed
24. Staff email was sent out with an update on previous survey results to this point including strengths and areas of need.	Brian Mihalek, Asst. Principal	November 12, 2019	Completed

25. Sense of Belonging Committee meeting to discuss: • Rote Cause Analysis on data collection practices • Staff survey results • Identified areas of strength and areas of need within the Staff Survey Results	Task Committee	February 13th, 2020	Completed
26. Implement Sense of Belonging Student Survey a. April 2016 (baseline) b. April 2017 c. Fall 2018 d. Spring 2019	Task Committee	A. April 2016 B. April 2017 C. Fall 2018 D. Spring 2019	A. Complete B. Complete C. Complete D. Complete
27. Implementation of Adult Survey a. April 2016 (baseline) b. April 2017 c. April 2018 d. Fall 2019	Task Committee	A. April 2016 B. April 2017 C. April 2018 D. Fall 2019	A. Completed B. Completed C. Completed D. Completed
28. Implementation of Parent Survey a. April 2016 (baseline) b. April 2017 c. Fall 2018 d. Spring 2019	Task Committee	A. April 2016 B. April 2017 C. Fall 2018 D. Spring 2019	A. Completed B. Completed C. Completed D. Completed
29. Implementation of Staff Survey a. April 2016 (baseline) b. April 2017 c. Fall 2018 d. Winter 2019	Task Committee	A. April 2016 B. April 2017 C. Fall 2018 D. Winter 2019	A. Completed B. Completed C. Completed D In Progress
30. Analyze Data and make Recommendations a. Analyze 2015-2016 Data and make Recommendations b. Analyze 2016-2017 Data and make Recommendations c. Analyze 2017-2018 Data and make Recommendations d. Analyze 2018-2019 Data and make Recommendations e. Analyze 2019-2020 Data and make Recommendations	Chris Scott, Executive Director Brian Mihalek, Asst. Principal	A. June 2016 B. June 2017 C. June 2018 D. June 2019 E. June 2020	A. Completed B. Completed C. Completed D. Completed E. Completed

31. Report Data to stake holders and Executive Board a. Report 2015-2016 Data to stake holders and Executive Board b. Report 2016-2017 Data to stake holders and Executive Board c. Report 2017-2018 Data to stake holders and Executive Board d. Report 2018-2019 Data to stake holders and Executive Board e. Report 2019-2020 Data to stake holders and Executive Board	Chris Scott, Executive Director Brian Mihalek, Asst. Principal	A. June 2016 B. June 2017 C. June 2018 D. June 2019 E. June 2020	A. Completed B. Completed C. Completed D. Completed E. Completed
Report baseline data to stake holders and Executive Board	Chris Scott, Executive Director Brian Mihalek, Asst. Principal	June 2016	Completed

Process Benchmark for Initiative 3b	**Person Responsible**	**Date**	**Status**
The Elementary, Middle and Highs School Valley Collaborative Parent Advisory Council (PAC), will plan one engagement initiative regarding "Rights and Responsibilities in Special Education" to all families of students K-12. Middle School/High School presented on 11.17.15 Elementary and Middle School/High School scheduled to presented on 5.11.17 Elementary School met this on 10/26/17. Middle School/High School presented on 4.25.18 Middle School/High School presented on 05.01.19	Brian Mihalek, Asst. Principal Lia Metrakas, Asst. Principal Pam Walker, Asst. Principal Brian Mihalek, Asst. Principal Lia Metrakas, Asst. Principal Jennifer Bergeron, Asst. Principal Brian Mihalek, Asst. Principal Lia Metrakas, Asst. Principal Jennifer Bergeron, Asst. Principal	Fall 2016 Spring 2017 Spring 2018 Spring 2019	Completed '16 Completed '17 Completed '18 Completed '19
The Valley Collaborative Human Rights Group will plan one engagement initiative regarding "Accessing Resources in the Community" (these are stored in the curriculum binder in adult services) and completed according to DDS timeline/guidelines.	Pat Evans, Adult Program	Spring 2017	Ongoing
Develop Employee of the Month recognition initiative	Julie Fielding, Principal Nicole Noska, Principal Jennifer Bergeron, Principal Heather McKay, Principal	Ongoing	Completed
Continue to include all member districts sped directors as well as other stakeholder representatives to the District Improvement Planning process	Chris Scott, Executive Director	Fall 2016	Ongoing

Process Benchmark for Initiative 3b	Person Responsible	Date	Status
In response to the Sense of Belonging survey data, the Sense of Belonging Committee has collaborated with the PAC in order to identify and develop Valley Collaborative facilitated events with the purpose of maintaining community involvement for students, adults, and community partners 1. Facilitators at Valley Elementary School and Valley Middle School/Transitional High School have held staff luncheons in addition to meetings on the following topics: transition planning, internet safety, and parents' rights. Artifacts including agendas and sign-in sheets for these meetings have been collected. 2. PAC Facilitators at Valley Transitional Middle/High School held staff luncheons in addition to meetings and a Family Workshop Event on the following topics: transition planning, financial planning, special ed. law and parents' rights. Artifacts including agendas and sign-in sheets for these meetings have been collected. (May 1st, 2019) Status update: May 1, 2019 Middle School/High School Parent Advisory Council held their annual Family Workshop. The series of presentations covered topics in the areas of guardianship, navigating the cyber world, and transition.	Brian Mihalek, Asst. Principal	2015-2020 School Years	Ongoing

Group	Engagement Initiative	Artifact	Status
Students	1. School Play Performance 2. Student Trips 3. Class Trips (Overnight) 4. After School Activities (Recreation)	1. Program 2. Permission Slips/Itineraries 3. Permission Slips 4. Schedules	Completed
Adults	1. Valley Collaborative Dance 2. Human Rights Meetings (Quarterly)	1. Flyer 2. Itineraries, Minutes, Sign-In Sheet	Completed
Families	1. Open House 2. Parent Advisory Group 3. Spirit Fridays (Elementary)	1. Sign-In Sheet 2. Meeting Minutes 3. Flyers/Invitations	Completed
Staff	1. Staff Appreciation Day 2. School Spirit Contests	1. Flyers 2. Prizes	Completed
Districts	1. District Outreach Meetings 2. SPED Advisory Meetings	1. Outreach Folders 2. Sign-In Sheet/Itineraries	Completed
Community Partners	1. District Improvement Planning 2. The INDEPENDENCE Project 3. School Play Performance	1. District Improvement Plan 2. Committee Meetings 3. Program	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark	Person Responsible	Date	Status
1. Sense of Belonging survey will have an 80% completion rate for students. Status update: 2018-2019 school year survey results had a completion rate of 81%.	Julie Fielding, Principal Nicole Noska, Principal Jennifer Bergeron, Principal Heather McKay, Principal	April '16 April '17 Fall '18 Fall '19	Met
2. Sense of Belonging survey will increase the completion rate for Families. Status update: 17% of families completed the 2018-2019 survey (94 total surveys returned).	Julie Fielding, Principal Nicole Noska, Principal Jennifer Bergeron, Principal Heather McKay, Principal	April '16 April '17 Fall '18 Spring '20	In Progress
3. Sense of Belonging survey will have a 50% completion rate \ for Adults. Status update: 2018-2019 school year survey results had a completion rate of 84%.	Julie Fielding, Principal Nicole Noska, Principal Jennifer Bergeron, Principal Heather McKay, Principal	April '16 April '17 Fall '18 Fall '19	Met
4. Report Sense of Belonging baseline data to the Board of Directors	Chris Scott, Executive Director	June '16 June '19	Completed
5. A 10% increase in participation at PAC facilitated events Status update: The PAC council had 18 participants in this years 2018/2019 school year family workshop event. This was an increase of 5 participants from last year's attendance.	PAC facilitators	Fall '17 May'19	Met

Resources Supporting Implementation

The staff and financial resources allocated to support this initiative

Resources
Google Survey
IT Consultation

Action Plan

Strategic Objective:

3.) Valley Collaborative will foster a sense of belonging and engagement in the Collaborative community for all stakeholders (students, adults, families, staff, districts, and community partners)

Initiative:

3c.) *Increase District Participation in Advisory Board Meetings:* Communication; forecasting potential students and programs

Monitoring Progress:

Process Benchmark for Initiative 3c	Person Responsible	Date	Status
1a. Establish an Outreach committee (compromised of two Valley Board of Directors, one member District Special Education Director, Valley Collaborative Executive Director and Assistant Director) 1b. Establish Co-Chair for SPED Advisory Board, and one member District SPED	Chris Scott, Executive Director	November 2015	Completed
2 The Outreach committee schedules a 60 minute meeting with the District teams. Each District team will be comprised of the Superintendent, the Special Education Director, and the district liaison(s).	Joia Mercurio, Asst.Executive Director of Curriculum and Technology	January 2016	Completed
3 Outreach committee and District teams will meet and discuss 5 year District Improvement Plan.	Outreach Committee and District Teams	April 2016	Completed
4 At the same meeting, Valley program offerings will be reviewed.	Outreach Committee and District Teams	April 2016	Completed
5 At the same meeting, Valley tuitions and services will be compared to other local Collaborative(s).	Outreach Committee and District Teams	April 2016	Completed
6 At the same meeting, there will be a review of the Out of District referrals to non-Valley placements questionnaire.	Outreach Committee and District Teams	April 2016	Completed
7 At the same meeting, review of Valley student termination questionnaire.	Outreach Committee and District Teams	April 2016	Completed
8 Member District Special Education Department to fill out questionnaires and submit to Valley Team.	Member Districts Special Education Dept.	April 2016	Completed
9 Co-chair quarterly Special Education Advisory Meeting with member district Special Education Administrators	Chris Scott, Executive Director and Valley Team	Winter 2017	Ongoing

10 Invite member district Special Education Administrators to be a part of Valley's "Leadership Coffee Hour"	Chris Scott, Executive Director and Valley Team	Winter 2017	Completed
11 Host DESE's Regional Special Education Meeting	Chris Scott, Executive Director and Valley Team	May 2017 & April 2018	Completed
12 Valley Team to analyze data from Google "Student Referral Survey" Form	Chris Scott, Executive Director and Valley Team	May 2016	Completed
13 Valley Team makes recommendation for programming changes or enhancements to Board of Directors, if required.	Chris Scott, Executive Director	June 2016 Board Meeting	Completed

Monitoring Progress:

Process Benchmark for Initiative 3c	**Person Responsible**	**Date**	**Status**
Create a Referral Database Committee: Joia Mercurio, Brian Mihalek, Nicole Noska, Annie Willis, Heather Valcanas, Sean Glavin, Kari Morrin, Julie Fielding, Chris Cowan, Kristine Bonsack, and Jessica Scalzi	Referral Database Committee	Winter 2017	Completed
Develop a Referral Google Form that feeds into a Google Sheet	Referral Database Committee	Spring 2017	Completed
Implement Referral Google Form	Referral Database Committee	Spring 2017	Completed
Analyze current enrollment per MS classroom (program)	MS Administration Team	Fall 2016	Completed
Establish quarterly communication protocol with Elementary School admin to identify needs (# 6th grade referrals, student movement, etc.)	MS Administration Team	Winter 2017	Completed
Input 2016/2017 SY referrals into database	MS Administration Team	Ongoing	Completed
Review data from elementary school database and current enrollment for start of 17/18 SY	MS Administration Team	Ongoing	Completed
Meet with Elementary admin to discuss projected upcoming student movement for ESY 2018	MS Administration Team	Ongoing	Completed
Analyze and review data from referral database and meet with Executive Director regarding possible programmatic needs (additional classroom space, staff, etc.)	MS Administration Team	Ongoing	Completed
Develop/adjust programming per recommendations from data gathered through referral database and elementary movement	MS Administration Team	Ongoing	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark for Initiative 3c	Person Responsible	Date	Status
Meeting completed and attendance	Chris Scott, Executive Director & Co-Chair	April 2016	Completed
Report out data, and add District Improvement Plan to website	Chris Scott, Executive Director & Co-Chair	June 2016	Completed

Action Plan

Strategic Objective:

3.) Valley Collaborative will foster a sense of belonging and engagement in the Collaborative community for all stakeholders (students, adults, families, staff, districts, community partners)

Initiative:

3d.) *Increase and Maintain Student and Family Communication:* Parent orientation; invite and inform; current events; website; email

Monitoring Progress

Process Benchmark	Person Responsible	Date	Status
Research technology based apps (i.e. Class Dojo) for parent communication from school to home Status: Researched above apps. The Elementary School is currently using Class Dojo. MS/HS has looked into Parent Link with Aspen	Annie Willis, Principal Nicole Noska, Principal Julie Fielding, Principal	Fall 2018	Met
Identify appropriateness of technology based apps per site/school for parent communication from school to home (Aspen, Class Dojo.)	Annie Willis, Principal Nicole Noska, Principal Julie Fielding, Principal	2018-2019 School Year	Met
Consult with Valley Technology Committee to research school/district website models and best practices for website maintenance Status: We are utilizing Aspen.	Annie Willis, Principal Nicole Noska, Principal Julie Fielding, Principal	August 2018	Completed
Utilize Google for student email communications	Joia Mercurio, Asst. Executive Director	2018-2019 School Year	Completed

Measuring Impact

Early Evidence of Change: Changes in practice, attitude, or behavior you should begin to see if the initiative is having its desired impact

Early Evidence of Change Benchmark	Person Responsible	Date	Status
Establish timeline for full implementation of Aspen Aspen has been fully implemented. Valley is utilizing Aspen for attendance, billing with districts, state reporting, report cards, assignment grades, and suspension notices.	Joia Mercurio, Asst. Executive Director of Curriculum and Technology Heather Valcanas, Assoc. Director of Adult Services	2019-2020 School Year	Completed

Valley COLLABORATIVE

Central Administration Office

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7826 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Date: December 3, 2020
Re: FY'20 Audit Results

Please find enclosed the approved FY'20 Audit – finding free.

Required Action:
None

Attachments:
Board of Directors Letter
Financial Statements
UFR

FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

November 19, 2020

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, 2020. 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 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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 2020. 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 November 19, 2020.

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 November 19, 2020 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

Fritz DeGuglielmo LLC

Valley Collaborative

Financial Statements

For the Year Ended June 30, 2020

Valley Collaborative
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For the Year Ended June 30, 2020

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FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Valley Collaborative
Billerica, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative, a collaborative organized under the Laws of the Commonwealth of Massachusetts, as of and for the year ended June 30, 2020, 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, 2020, 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, Schedule of Funding Progress – Other Postemployment Healthcare Benefits and pension schedules on pages 3-6 and 29-35 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 November 19, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Fritz DeGuglielmo LLC

Certified Public Accountants

Newburyport, Massachusetts
November 19, 2020

Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2020

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, 2020 with comparative information from the fiscal years ended June 30, 2019 and 2018. 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, 2020

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

	2020	2019	2018
Current Assets	$ 8,806,465	$ 7,102,522	$ 8,697,091
Property & Equipment, net	8,335,554	7,417,038	7,452,044
Deferred Outflows Related to OPEB	1,914,061	2,279,552	-
	$19,056,080	$16,799,112	$16,149,135

LIABILITIES AND NET POSITION

Liabilities			
Current Liabilities	$ 2,280,119	$ 1,181,893	$ 3,134,663
Long Term Liabilities	3,054,714	2,252,415	491,676
Total Liabilities	5,334,833	3,434,308	3,626,339
Deferred Inflows Related to OPEB	1,235,164	1,484,142	-
Net Position			
Unrestricted	$ 2,630,102	$ 3,146,249	$ 3,550,485
Restricted – grants and contributions	20,427	17,375	20,267
Restricted – renovation project/capital reserve	1,500,000	1,300,000	1,500,000
Invested in capital assets, net of related debt	8,335,554	7,417,038	7,452,044
Total Net Position	$12,486,083	$11,880,662	$12,522,796

During the fiscal year ended June 30, 2020, the Collaborative's overall net position increased by approximately $605,000. The Collaborative realized an increase in net position from operations, including depreciation on capital assets and other postemployment benefits expense, of approximately $2,005,000, and returned credits to member districts of $1,400,000.

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, and returned credits to member districts of $500,000.

SUMMARY OF ACTIVITIES

	2020	2019	2018
Revenues/Gains*	$20,776,911	$20,102,252	$19,892,921
Program Expenses/Losses*	16,010,430	17,409,724	16,303,259
Administrative Expenses/Losses*	1,842,248	1,869,333	1,943,092
Total Expense*	17,852,678	19,279,057	18,246,351
Change in net position, before increase in net retirement health benefit obligation	2,924,233	823,195	1,646,570
Increase in net retirement health benefit obligation	(918,812)	(965,329)	(491,676)
Change in net position	$ 2,005,421	($ 142,134)	$ 1,154,894

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

Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2020

Revenues

In the fiscal year ended June 30, 2020, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately $675,000 (3%). 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%). The changes within fiscal years are due primarily to consolidation of the Collaborative's programs and changes in student enrollment in the respective years.

Operating Expenses

In the fiscal year ended June 30, 2020, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, decreased by approximately $1,426,000, or 7%, compared to the fiscal year ended June 30, 2019. Student enrollment in the fiscal year ended June 30, 2020 had initially decrease significantly from prior year but steadily increased as the fiscal year progressed. Personnel costs decreased by approximately $1,045,000 in the fiscal year ended June 30, 2020 as a result of decreased staffing. Materials, supplies and equipment costs decreased by approximately $217,000, maintenance expense by approximately $89,000 and small business expense by approximately $63,000. All of these reductions were due to various budgetary cuts from initial decreased enrollments and later in the fiscal year, due to the uncertainty from the COVID-19 pandemic.

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.

Governmental Funds Financial Highlights

The Collaborative reported a total general fund balance of $5,005,919, of which $37,583 was nonspendable and the remaining $4,968,336 was unassigned. The fund balance increased $402,665 over the prior fiscal year, primarily due to net operating surplus of $2,002,665 decreased by $1,400,000 of member credits and the transfer of $200,000 to the capital reserve fund. Accounts receivable increased by $307,507, primarily due to the timing of invoicing and payments from districts. Cash increased by $1,386,887.

Due to strong management, since the year ended June 30, 2013, the Collaborative has returned $8,475,355 from its general fund in the form of cash and tuition credits to its member districts, including $1,400,000 returned during the year ended June 30, 2020.

CAPITAL ASSETS AND OTHER OBLIGATIONS

During the fiscal year ended June 30, 2020, the Collaborative purchased and capitalized several vehicles, leasehold improvements and other equipment for use in its program with a total cost of $1,682,611. The Collaborative also traded in several vehicles to purchase new vehicles and received a trade in credit of $73,500 for the value of the trade. During the fiscal year ended June 30, 2020, the collaborative's Board of Directors voted to transfer $200,000 to the capital reserve fund to fully fund the reserve.

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.

Valley Collaborative
Management's Discussion and Analysis
(unaudited)
June 30, 2020

Prior to the year ended June 30, 2020, the Collaborative's Board of Directors approved net transfers of $1,300,000 to its capital reserve fund in accordance with state regulations. As of June 30, 2020, the balance in the capital reserve fund was $1,500,000, after a board approved transfer to 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, 2020 was approved by its Board of Directors and then amended on June 11, 2020. For the fiscal year ended June 30, 2020, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately $20,685,000 compared to final budgeted revenues of approximately $20,904,000. The difference between actual revenues received and budgeted revenues is primarily due to lower than expected revenues from services the organization provides. The Collaborative expended operating expenses, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately $17,073,000 compared to final budgeted revenues of approximately $18,336,000. The difference between actual expenses incurred and budgeted expenses is primarily due to reductions in staffing to address decrease enrollment and a decrease in other expenses due to a reduction in spending resulting from the COVID-19 pandemic.

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 expended operating expenses, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately $18,523,000 compared to final budgeted revenues of approximately $18,016,000. The difference between actual expenses incurred and budgeted expenses is primarily due to higher than expected employee benefit costs.

CONTACTING THE COLLABORATIVE

This financial report is designed to provide readers of the financial statement an overview of the Collaborative's financial activities. If you have questions in regard to this report, contact Chris A. Scott, Ph.D., 25 Linnell Circle, Billerica, MA 01821, or at 978-528-7800.

Valley Collaborative
Statement of Net Position
June 30, 2020

Assets	
Current Assets	
Cash and cash equivalents	$ 7,327,503
Accounts receivable, net	1,441,379
Prepaid expenses and other assets	37,583
Total Current Assets	8,806,465
Non-current Assets	
Furniture, equipment, vehicles and leasehold improvements, net	8,335,554
Total Non-current Assets	8,335,554
Total Assets	17,142,019
Deferred Outflows of Resources	
Deferred Outflows of Resources Related to OPEB	1,914,061
Total Assets and Deferred Outflows of Resources	$ 19,056,080
Liabilities, Deferred Inflows and Net Position	
Current Liabilities	
Accounts payable and accrued liabilities	$ 879,854
Credits due to member districts	1,400,265
Total Current Liabilities	2,280,119
Non-current Liabilities	
Net OPEB liability	3,054,714
Total Non-current Liabilities	3,054,714
Total Liabilities	5,334,833
Deferred Inflows of Resources	
Deferred Inflows of Resources Related to OPEB	1,235,164
Net Position	
Net Position	
Unrestricted	2,630,102
Restricted - contributions and other	20,427
Restricted - capital reserve fund	1,500,000
Invested in capital assets, net of related debt	8,335,554
Total Net Position	12,486,083
Total Liabilities, Deferred Inflows and Net Position	$ 19,056,080

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

Valley Collaborative
Statement of Activities
For the year ended June 30, 2020

Functions/ Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:				
Administration	$ 1,842,248	$ -	$ -	$ (1,842,248)
Education	15,246,335	17,728,460	2,943,191	5,425,316
Intergovernmental revenue and expense	5,009,654	-	5,009,654	-
Other postemployment benefits	918,812	-	-	(918,812)
Depreciation and amortization	764,095	-	-	(764,095)
Total Governmental Activities	$ 23,781,144	$ 17,728,460	$ 7,952,845	$ 1,900,161
General Revenue and Other:				
Interest				28,958
Other				2,802
Gain on disposal of assets				73,500
Credits to member districts				(1,400,000)
Total General Revenue and Other				(1,294,740)
Change in Net Position				605,421
Net Position, Beginning of Year				11,880,662
Net Position, End of Year				$ 12,486,083

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

Valley Collaborative
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
	ASSETS			
Cash and cash equivalents	$ 5,807,076	$ 1,500,000	$ 20,427	$ 7,327,503
Accounts receivable, net	1,441,379	-	-	1,441,379
Prepaid expenses and other assets	37,583	-	-	37,583
Total Assets	$ 7,286,038	$ 1,500,000	$ 20,427	$ 8,806,465
	LIABILITIES AND FUND BALANCES			
Liabilities:				
Accounts payable and accrued liabilities	$ 879,854	$ -	$ -	$ 879,854
Credits due to member districts	1,400,265	-	-	1,400,265
Total Liabilities	2,280,119	-	-	2,280,119
Fund Balances:				
Nonspendable	37,583	-	-	37,583
Restricted	-	1,500,000	20,427	1,520,427
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	4,968,336	-	-	4,968,336
Total Fund Balances	5,005,919	1,500,000	20,427	6,526,346
Total Liabilities and Fund Balances	$ 7,286,038	$ 1,500,000	$ 20,427	$ 8,806,465

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

Valley Collaborative
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2020

Total fund balances, governmental funds	$ 6,526,346
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.	(1,235,164)
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.	(3,054,714)
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.	1,914,061
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	8,335,554
Net position of governmental activities	$ 12,486,083

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

Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Tuition and service revenues	$ 17,728,460	$ -	$ -	$ 17,728,460
Grants and contributions	2,925,014	-	18,177	2,943,191
Intergovernmental revenue	5,009,654	-	-	5,009,654
Interest	28,958	-	-	28,958
Other	2,802	-	-	2,802
Credits to member districts	(1,400,000)	-	-	(1,400,000)
Total Revenues	24,294,888	-	18,177	24,313,065
Expenditures:				
Administration	1,827,123	-	15,125	1,842,248
Program payroll	11,630,350	-	-	11,630,350
Program fringe benefits and payroll taxes	2,001,874	-	-	2,001,874
Professional and consulting fees	5,501	-	-	5,501
Transportation and travel	122,337	-	-	122,337
Rent	403,309	-	-	403,309
Maintenance	210,185	-	-	210,185
Telephone, communications and utilities	120,794	-	-	120,794
Materials, supplies and equipment	473,249	-	-	473,249
Small business expenses	148,220	-	-	148,220
Field trips	59,132	-	-	59,132
Training programs	30,781	-	-	30,781
Other	40,603	-	-	40,603
Intergovernmental expense	5,009,654	-	-	5,009,654
Capital outlay, net of debt incurred	1,682,611	-	-	1,682,611
Total Expenditures	23,765,723	-	15,125	23,780,848
Excess of Revenues over Expenditures	529,165	-	3,052	532,217
Other Financing Sources:				
Gain on assets	73,500	-	-	73,500
Transfer to restricted funds	(200,000)	200,000	-	-
Net Change in Fund Balances	402,665	200,000	3,052	605,717
Fund Balances, Beginning of Year	4,603,254	1,300,000	17,375	5,920,629
Fund Balances, End of Year	$ 5,005,919	$ 1,500,000	$ 20,427	$ 6,526,346

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

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, 2020

Net change in fund balances of total governmental funds	$ 605,717

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	1,682,611
Depreciation	(764,095)

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	(918,812)
Change in net position of governmental activities	$ 605,421

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

Valley Collaborative
Statement of Fiduciary Net Position
Retirees' Health Insurance Trust Fund
June 30, 2020

Assets

Assets	
Investments	$ 4,266,767
Total Assets	$ 4,266,767

Net Position

Net Position	
Net position held in trust for retirees' health insurance	$ 4,266,767
Total Net Position	$ 4,266,767

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, 2020

Additions:	
Contributions	$ -
Investment gain	237,819
Total Additions	237,819
Deductions:	
Investment expenses	10,277
Total Deductions	10,277
Change in Net Position	227,542
Net Position – Beginning of Year	4,039,225
Net Position – End of Year	$ 4,266,767

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

Valley Collaborative
Notes to Financial Statements
June 30, 2020

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, 2020

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. The balances in one of the 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, 2020, the Collaborative's uninsured cash balances, including reconciling items, totaled $7,077,502. 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, 2020

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 Public Agency Retirement Services as trustee, on behalf of its retirees' health insurance trust fund. The trustee invests the funds in Vanguard mutual funds. As of June 30, 2020, the balance in these investments consisted of the following:

	Cost	Fair Value	Unrealized Gain
Mutual Funds	$3,150,000	$4,266,767	$1,116,767

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, 2020 was $227,542. There were no realized gains or losses during the year ended June 30, 2020. Investment fees for the year ended June 30, 2020 were $10,277.

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, 2020, there was an allowance for doubtful accounts of $10,252.

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 credits are to be applied against future Collaborative invoices or disbursed to the member district and are not considered an agency fund of the Collaborative.

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, 2020

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 November 19, 2020, which is the date the financial statements were available to be issued.

Valley Collaborative
Notes to Financial Statements
June 30, 2020

NOTE B – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2020:

Tuition and services to districts	$1,041,563
State contracts	410,068
	1,451,631
Allowance for doubtful accounts	(10,252)
	$1,441,379

The Collaborative has established an allowance for doubtful accounts in the amount of $10,252. 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, 2020, there was no bad debt expense recorded for uncollectible accounts.

NOTE C – CAPITAL ASSETS

A summary of depreciable capital assets follows:

	Buildings & Improvements	Furniture, Equipment & Software	Vehicles	Total
COST				
Balance, July 1, 2019	$7,688,726	$ 977,799	$1,462,026	$10,128,551
Additions	1,213,105	253,255	216,251	1,682,611
Disposals	—	—	(188,526)	(188,526)
	8,901,831	1,231,054	1,489,751	11,622,636
ACCUMULATED DEPRECIATION				
Balance, July 1, 2019	(1,636,200)	(744,999)	(1,007,814)	(3,389,013)
Additions	(456,800)	(149,220)	(158,075)	(764,095)
Disposals	—	—	188,526	188,526
	(2,093,000)	(894,219)	(977,363)	(3,964,582)
Net, June 30, 2020	$ 6,808,831	$ 336,835	$ 512,388	$ 7,658,054

Land in the amount of $677,500 is not being depreciated. In fiscal 2020, the Collaborative capitalized $1,213,105 for building improvements, $216,251 for vehicles, and $253,255 for office furniture and equipment. The Collaborative traded in various fully depreciated vehicles during the year ended June 30, 2020, and received $73,500 of trade-in value toward the purchase of the new vehicles. Depreciation expense of $764,095 was not allocated to governmental functions. It appears unallocated on the Statement of Activities. During the year ended June 30, 2020, the board elected to transfer $200,000 to fully fund the capital reserve for future capital purchases.

NOTE D –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 $432,222 and equipment lease expense was $12,386 for the year ended June 30, 2020.

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

2021	$ 444,373
2022	418,442
2023	258,122
2024	255,950
2025	255,950
2026-2030	886,900
2031-2036	-
	$2,519,737

Valley Collaborative
Notes to Financial Statements
June 30, 2020

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

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

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

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

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

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

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

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

Contributions:

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

Valley Collaborative
Notes to Financial Statements
June 30, 2020

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

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

Educational collaboratives contribute amounts equal to the normal cost of employees' benefits participating in MSERS at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 5.6% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. During fiscal year 2020, the Collaborative's contributions on behalf of employees totaled $323,627.

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

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

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

The nonemployer contributing entities' share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2019 and was $14,834,931 and $20,989,574 under MSERS and MTRS, respectively. In fiscal 2020, the Collaborative recognized revenue and related expense of $2,464,304 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2020, the Collaborative recognized revenue and related expense of $2,545,350 (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, 2020 was $48,306.

Valley Collaborative
Notes to Financial Statements
June 30, 2020

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.

Beginning in March 2020, the COVID-19 pandemic in the United States has caused business disruption and a reduction in overall economic activity. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration and the impact it will have on the Collaborative's operations and financial position. Any financial impact to the Collaborative, if any, cannot be reasonably estimated at this time. Management and the Collaborative's board of directors constantly monitor the financial and operational situation in relation to the pandemic.

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 75-80% 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, 2020 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.

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

Valley Collaborative
Notes to Financial Statements
June 30, 2020

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN – *continued*

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

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, 2020 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were $45,833. The Collaborative did not make and additional contributions and the total contribution during the period is $45,833 to be reported in the financial statements for the fiscal year ending June 30, 2020.

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. The calculation used a 30-year flat dollar amortization of the Collaborative's unfunded liability for the purpose of calculating ADC. The following table shows the components of the Collaborative's annual ADC for the fiscal year and the amount actually contributed to the plan:

Actuarially Determined Contribution - Deficiency / (Excess)		
		June 30, 2020
I.	Service Cost	$ 776,751
II.	30-year level dollar amortization of NOL	174,634
III.	Actuarial Determined Contribution [I. + II.]	951,385
IV.	Contributions in relation to the actuarially determined contribution	(45,883)
V.	Contribution deficiency / (excess) [III. + IV.]	$ 905,502
Covered employee payroll		$11,425,179
Contribution as a % of covered employee payroll		0.40%
Discount Rate		4.25%
Money Weighted Rate of Return		5.63%

Valley Collaborative
Notes to Financial Statements
June 30, 2020

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

OPEB Liability and OPEB Expense

	Fiscal Year Ended June 30, 2020	
	Collaborative Employees and Retirees	Total
I. Total OPEB Liability as of June 30, 2020	$7,321,481	$7,321,481
II. Fiduciary Net Position as of June 30, 2020	4,266,767	4,266,767
III. Net OPEB Liability (Asset) as of June 30, 2020 [I.-II.]	3,054,714	3,054,714
IV. Service Cost	776,751	776,751
V. Interest on Net OPEB Liability (Asset), Service Cost, and Benefit Payments	299,442	299,442
VI. Projected Earnings on OPEB Plan Investments	(245,585)	(245,585)
VII. Net Recognition of Deferred (Inflows)/Outflows	134,087	134,087
VIII. Financial Statement Expense [IV.+V.+VI.+VII.]	964,695	964,695
IX. Employer Share of Costs	(45,883)	(45,883)
X. Employer (Payments) Withdrawals to/from OPEB Trust	0	0
XI. Total Employer Contribution [IX.+X.]	(45,883)	(45,883)
XII. Net OPEB Expense [VIII.+XI.]	$ 918,812	$ 918,812

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, 2020 Measurement Date would increase to $9,710,553 and Net OPEB Liability would increase to $45,443,786. The corresponding Service Cost would increase to $1,102,183. 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 $5,634,982 and the Net OPEB Liability would decrease to $1,368,215. The corresponding Service Cost would decrease to $557,792.

Effect of 1% Change in Discount Rates

As of the June 30, 2020 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to $5,895,671 and the Net OPEB Liability would decrease to $1,628,904. The corresponding Service Cost would decrease to $584,318. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to $9,224,883 and the Net OPEB Liability would increase to $4,958,116. The corresponding Service Cost would increase to $1,047,660.

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. 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, 2020

NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN - *continued*

Changes 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, 2019	$ 6,291,640	$ 4,039,225	$ 2,252,415
II. Prior Period Adjustment	-	-	-
III. Balances for June 30, 2019 with Adjustment [I.+II.]	6,291,640	4,039,225	2,252,415
Changes for the year:			
IV. Service Cost	776,751	-	776,751
V. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	299,442	-	299,442
VI. Changes in Benefit Terms*	-	-	-
VII. Changes in assumptions**	-	-	-
VIII. Differences between actual and expected experience**	(469)	-	(469)
IX. Net Investment Income	-	227,542	(227,542)
X. Employer Contributions (Withdrawals) to/from Trust	-	45,883	(45,883)
XI. Benefit payments withdrawn from Trust	-	(45,883)	45,883
XII. Benefit payments excluding Implicit Cost	(44,753)	-	(44,753)
XIII. Implicit Cost Amount	(1,130)	-	(1,130)
XIV. Total Benefit payments including Implicit Cost [XII.+XIII.]	(45,883)	-	(45,883)
XV. Administrative and Other Charges	-	-	-
XVI. Other Charges	-	-	-
XVII. Net Changes [IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]	$ 1,029,841	$ 227,542	$ 802,299
XVI. Balances at June 30, 2020 [III.+XVII.]	$ 7,321,481	$ 4,266,767	$ 3,054,714

* 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 has been repealed.

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**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
2019	(1,703,175)	7.00	(1,216,553)	(243,311)	(243,311)	(243,311)	(243,311)	(243,311)	(243,309)
2020	(469)	7.00	(402)	(67)	(67)	(67)	(67)	(67)	(67)
Total Remaining Balance			(1,216,955)						
Net increase (decrease) in OPEB Expense				(243,378)	(243,378)	(243,378)	(243,378)	(243,378)	(243,376)

Valley Collaborative
Notes to Financial Statements
June 30, 2020

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	2020	2021	2022	2023	2024	2025
2019	2,659,477	7.00	1,899,627	379,925	379,925	379,925	379,925	379,925	379,927
2020	-	7.00	-	-	-	-	-	-	-
Total Remaining Balance			1,899,627						
Net increase (decrease) in OPEB Expense				379,925	379,925	379,925	379,925	379,925	379,927

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	2020	2021	2022	2023	2024	2025
2019	(30,347)	5.00	(18,209)	(6,069)	(6,069)	(6,069)	(6,071)	-	-
2020	18,043	5.00	14,434	3,609	3,609	3,609	3,609	3,607	-
Total Remaining Balance			(3,775)						
Net increase (decrease) in OPEB Expense				(2,460)	(2,460)	(2,460)	(2,462)	3,607	-

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, 2020, 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 2020 were as follows:

Name	Title	Total Compensation
Chris A. Scott, PhD	Executive Director	$208,386
Joia Mercurio	Deputy Director	$120,087
Kari Ann Morrin	Director of Human Resources	$122,394
Julie Fielding	Principal	$113,603
Nicole Noska	Principal	$111,800

Valley Collaborative
Notes to Financial Statements
June 30, 2020

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.

Deputy Director:
Responsible for supervising the effective and efficient implementation of programs and the payroll department. Assist in the creation of required state reports, records and other documentation. Keep the executive director informed about what is happening at the program level.

Director Human Resources:
Responsible for administering personnel programs and policies for the Collaborative and ensuring that proper practices are being followed. Handle all aspects with the hiring process. Manage the day-to-day human resource functions.

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.

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 $2,775,763 for the year ended June 30, 2020, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments.

Amounts expended on administration and overhead
Administrative expenses of $1,842,248 for the year ended June 30, 2020, 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 C and D to the financial statements. The Collaborative leases classroom and other program space within Tyngsborough, a member district. For the year ended June 30, 2020, rent expense under this lease was $255,950. During the year ended June 30, 2020, the Collaborative paid $1,000,000 for improvements to the leased space within Tyngsborough.

Valley Collaborative
Notes to Financial Statements
June 30, 2020

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

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation – FY20							Page(s) in financial statements
(A)		Voted Cumulative Surplus as of 6/30/19			$ 4,603,254	(A)	p. 11
(B)	1	Amount of (A) used to support the FY20 Budget	(B)1	$ -			
	2	Amount of (A) returned to member districts	(B)2	($1,400,000)			
		(B)1 + (B)2 = (B)			($ 1,400,000)	(B)	p. 11
(C)		Unexpended FY20 General Funds			$ 1,802,665	(C)	p. 11
(D)		Cumulative Surplus as of 6/30/20 (A) - (B) + (C) = (D)			$ 5,005,919	(D)	
(E)		FY20 Total General Fund Expenditures*			$18,039,402	(E)	p. 11
(F)		Cumulative Surplus Percentage		(D) ÷ (E)	28%	(F)	
		Estimated Amount of Excess Cumulative Surplus as of 6/30/20			$ 496,069	***	

*Reconciliation of Total General Fund Expenditures to the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds on page 11:

Total Expenditures:	$23,765,723
Intergovernmental Expense:	(5,009,654)
	18,756,069
Approved transfer to capital reserve:	200,000
One-time payment for leasehold improvements:	(1,000,000)**
FY20 depreciation on leasehold improvements above:	83,333**
Total General Fund Expenditures per calculation above:	$18,039,402

**During the year ended June 30, 2020, the Collaborative paid for $1,000,000 of improvements to a leased facility. The payment was approved and budgeted by the Collaborative's board of directors. However, because this was a special one-time payment, the Collaborative requested clarification from the Department of Elementary and Secondary Education ("DESE") regarding treatment of the expenditure. DESE requested that the $1,000,000 capital expenditure be treated as an expenditure over the remaining lease term of 9 years for purposes of determining the cumulative surplus funds in excess of 25% of general fund expenditures.

***Subsequent to June 30, 2020, but prior to issuance of the financial statements, the Collaborative's board of directors voted to return $600,000 of additional funds to member districts. The $600,000 exceeds the required excess to be returned to districts.

Valley Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balance
of the General Fund - Budget to Actual
For the year ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues:				
Services	$ 17,384,445	$ 17,484,445	$ 17,528,363	$ 43,918
State contracts	2,500,000	2,800,000	2,925,014	125,014
Other	600,000	600,000	202,899	(397,101)
Interest	20,000	20,000	28,958	8,958
Intergovernmental revenue	-	-	5,009,654	5,009,654
Total revenue and other support	20,504,445	20,904,445	25,694,888	4,790,443
Expenses:				
Salaries	13,337,922	13,292,079	12,507,336	784,743
Employee benefits and taxes	2,408,107	2,422,915	2,222,256	200,659
Operating expenses	2,410,204	2,188,800	1,911,644	277,156
Leases and rentals	824,913	432,697	432,222	475
On-behalf retirement payment expense	-	-	5,009,654	(5,009,654)
Total expenses	18,981,146	18,336,491	22,083,112	(3,746,621)
Excess of revenues over expenses	$ 1,523,299	$ 2,567,954	$ 3,611,776	$ 1,043,822
Other Budget Items:				
Credits to member districts	$ -	$ -	$ 1,400,000	$ (1,400,000)
Gain on assets	-	-	(73,500)	73,500
Capital Budget Items	525,000	1,800,000	1,882,611	(82,611)
	$ 525,000	$ 1,800,000	$ 3,209,111	$ (1,409,111)

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.

Valley Collaborative
OPEB Plan - Required Supplementary Information
June 30, 2020

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%
June 30, 2020	$ 951,385	$ (45,883)	$ 905,502	$ 11,425,179	0.40%

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, 2020 Measurement Date

Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios			
Valuation Date:	**July 1, 2018**	**July 1, 2018**	**July 1, 2017**
For the Measurement Period ending on the Measurement Date of:	**June 30, 2020**	**June 30, 2019**	**June 30, 2018**
For the Reporting Period & Fiscal Year ending on:	**June 30, 2020**	**June 30, 2019**	**June 30, 2018**
Total OPEB Liability	7,321,481	6,291,640	4,270,784
I. Service Cost	776,751	752,044	608,129
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	299,442	374,432	18,642
III. Changes in Benefit terms	-	-	-
IV. Difference between Expected & Actual Plan Experience	(469)	(1,703,175)	-
V. Changes of Assumption	-	2,659,477	43,514
VI. Benefit Payments Excluding Implicit Cost	(44,753)	(48,295)	(30,590)
VII. Implicit Cost Amount	(1,130)	(13,627)	-
VIII. Total Benefit payments including Implicit Cost [VI.+VII.]	(45,883)	(61,922)	(30,590)
IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]	1,029,841	2,020,856	639,695
X. Total OPEB liability - beginning of period	6,291,640	4,270,784	(148,019)
XI. Prior Period Adjustment for Retirees not Previously Reflected	-	-	-
XII. Total OPEB Liability - end of period [IX.+X.+XI.]	7,321,481	6,291,640	491,676
Plan Fiduciary Net Position	4,266,767	4,039,225	3,779,108
XIII. Earning from Plan Investments	227,542	260,117	236,892
XIV. Employer Contribution to trust	45,883	61,922	30,590
XV. Benefit payments from trust, including refunds of member contributions	(45,883)	(61,922)	(30,590)
XVI. Administrative expense	-	-	-
XVII. Other	-	-	-
XVIII. Net change in plan fiduciary net position [XIII.+XIV.+XV.+XVI.+XVII.]	227,542	260,117	236,892
XIX. Plan fiduciary net position - beginning of period	4,039,225	3,779,108	3,542,216
XX. Plan fiduciary net position - end of period [XVIII.+XIX.]	4,266,767	4,039,225	3,779,108
XXI. Net OPEB Liability [XII.-XX.]	3,054,714	2,252,415	491,676
XXII. Plan fiduciary net position as a % of total OPEB liability [XX./XII.]	58.28%	64.20%	768.62%
XXIII. Covered employee payroll	11,425,179	11,092,407	11,775,259
XXIV. Plan NOL as % of covered employee payroll [XXI./XXIII]	26.74%	20.31%	4.18%
Single Discount Rate to calculate Plan Liabilities	4.25%	4.25%	7.50%

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, 2020 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, 2020.

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:	2.66% as of June 30, 2020 (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, 2020 and for future periods
Salary Increases:	3.00% annually as of June 30, 2020 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, set forward 1 year 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, set Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females
Disabled Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females , set 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.

Valley Collaborative
OPEB Plan - Required Supplementary Information
As of the June 30, 2020 Measurement Date

Notes to Required Supplementary Information (Continued):

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:	229
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, 2019 to June 30, 2020:
N/A

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, 2020 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 $45,883. $1,130 of the $45,883 represents implicit costs.

Census Data Manipulation:

In the absence of data, the following was assumed:

Spouse Sex:	Male participants had female spouses and vice versa.
Spouse Age:	Male spouses were three years older than female spouses and same sex spouses were the same age.
Hire Age:	Participants who were not on the previous valuation were hired halfway between last valuation and the current valuation. If there was no census data related to the last valuation, the participants were assumed to have been hired at age forty.
Retiree Age:	Retirees had the same birth date as they had the prior valuation. If we did not have census data related to the last valuation, retirees who were enrolled in Active plans were assumed to be age sixty-two and retirees who were enrolled in Medicare Supplement plans were assumed to be age seventy-two. Those not enrolled in a medical plan were assumed to be sixty-seven.
School Demographics:	Two thirds of school participants were teachers.
Other Material Changes:	No other data changes were deemed to be material.

Valley Collaborative

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

For the Year Ended June 30, 2020

		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%
	FY2019	0.08325%	0.10137%
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
	FY2019	$ 20,989,574	$ 14,834,931
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	$ 6,333,668	$ 6,028,713
	FY2019	$ 6,087,231	$ 6,039,995
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	343.20%	189.73%
	FY2019	344.81%	245.61%
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%
	FY2019	53.95%	66.28%

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, 2019.

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, 2020

	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
MTRS						
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Collaborative's covered-employee payroll	$ 6,277,563	$ 5,347,143	$ 5,527,894	$ 5,762,613	$ 6,333,668	$ 6,087,231
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MSERS						
Contractually required contribution	$ 255,665	$ 240,012	$ 238,217	$ 259,571	$ 337,608	$ 338,240
Contributions in relation to the contractually required contribution	$ 255,665	$ 240,012	$ 238,217	$ 259,571	$ 337,608	$ 338,240
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Collaborative's covered-employee payroll	$ 4,565,446	$ 4,285,929	$ 4,254,279	$ 4,635,195	$ 6,028,713	$ 6,039,995
Contributions as a percentage of covered-employee payroll	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%

Notes to Required Supplementary Information
MTRS is the Massachusetts Teachers' Retirement System. MSERS is the M

Measurement Date
The amounts presented in this schedule were determined as of June 30, 2019.

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, 2020, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon dated November 19, 2020.

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) as a basis for designing 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Purpose of this Report

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

Fritz DeGuglielmo LLC

Certified Public Accountants

Newburyport, Massachusetts
November 19, 2020

Valley COLLABORATIVE

Central Administration

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

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, 2020.

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, 2020.

Board Chair

11/19/2020

Date

Valley Collaborative

Uniform Financial Report

June 30, 2020

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

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

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

For the Year Ended : 6/30/2020 (M/D/YYYY) — Filed Electronically? (Y/N): Y

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

Massachusetts Vendor Code Number

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

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

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

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

Management Company Name: — A-133 Audit Submitted? (Y/N): N — Have basic F/S been audited? (Y/N): Y

UFR Exemption/Exception Code#: 4

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

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

Program Number	Program Name	Subcontractor Name	Program Address: Street	City	State	Zip Code	Program Description	MMARS Prog.Code
05-101	MRC EVALUATION & TRAINING		25 LINNELL CIRCLE	BILLERICA	MA	01821	MRC EVALUATION & TRAINING	5100
04-102	MRC SUPPORTED WORK		25 LINNELL CIRCLE	BILLERICA	MA	01821	MRC SUPPORTED WORK	5200
NPOS-200	SCHOOL & VOCATIONAL TRAINING		40 LINNELL CIRCLE	BILLERICA	MA	01821	SCHOOL & VOCATIONAL TRAINING	
NPOS-400	HIGH SCHOOL - ALTERNATIVE & VOCATIONAL PROGRAM		40 LINNELL CIRCLE	BILLERICA	MA	01821	ALTERNATIVE & VOCATIONAL HIGH SCHOOL	
NPOS-450	MIDDLE SCHOOL - ALTERNATIVE PROGRAM		40 LINNELL CIRCLE	BILLERICA	MA	01821	ALTERNATIVE MIDDLE SCHOOL	
01-500	OVER 22 PROGRAM		25 LINNELL CIRCLE	BILLERICA	MA	01821	YOUNG ADULT WORKPLACE TRAINING	3181
NPOS-660	ELEMENTARY SCHOOL - ELEMENTARY BEHAVIORAL PROGRAM		135 COBURN ROAD	TYNGSBOROUGH	MA	01879	ELEMENTARY BEHAVIORAL PROGRAM	
NPOS-665	TRANSITION PATHWAYS		40 LINNELL CIRCLE	BILLERICA	MA	01821	TRANSITIONAL SERVICES	
NPOS-712	MIDDLE SCHOOL - EMOTIONAL BEHAVIOR PROGRAM		40 LINNELL CIRCLE	BILLERICA	MA	01821	EMOTIONAL BEHAVIOR PROGRAM	
01-500A	OVER 22 PROGRAM		25 LINNELL CIRCLE	BILLERICA	MA	01821	YOUNG ADULT WORKPLACE TRAINING	6704

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 06/30/2020 **WITH COMPARATIVE TOTALS AS OF** 6/30/2019
(BALANCE SHEET)

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	5,827,503	1,500,000			7,327,503	5,439,436
2	Accounts Receivable, Program Services	1,441,379				1,441,379	1,136,006
3	Allowance for Doubtful Accounts						
4	Net Accounts Receivable, Program Services	1,441,379				1,441,379	1,136,006
5	Contributions Receivable						
6	Notes Receivable						
7	Prepaid Expenses	37,583				37,583	25,901
8	Other Accounts Receivable						
9	Other Current Assets						501,179
10	Short-Term Investments						
11	**TOTAL CURRENT ASSETS**	7,306,465	1,500,000			8,806,465	7,102,522
12	Land, Buildings, and Equipment		12,300,136			12,300,136	10,806,051
13	Accumulated Depreciation		(3,964,582)			(3,964,582)	(3,389,013)
14	Net Land, Buildings and Equipment		8,335,554			8,335,554	7,417,038
15	Long-Term Investments						
16	Other Assets	1,914,061				1,914,061	2,279,552
17	Due From Other Funds						
18	**TOTAL ASSETS**	9,220,526	9,835,554			19,056,080	16,799,112
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	190,070				190,070	40,879
20	Subcontract Payable						
21	Accrued Expenses	689,784				689,784	639,835
22	Current Notes Payable						
23	Current Portion Long-Term Debt						
24	Deferred Revenue						
25	Other Current Liabilities	1,400,265				1,400,265	501,179
26	**TOTAL CURRENT LIABILITIES**	2,280,119				2,280,119	1,181,893
27	Long-Term Notes & Mortgage Payable						
28	Other Liabilities	4,289,878				4,289,878	3,736,557
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	6,569,997				6,569,997	4,918,450
	NET ASSETS						
31	Without Donor Restrictions	2,630,102	8,335,554			10,965,656	10,563,287
32	With Donor Restrictions	20,427	1,500,000			1,520,427	1,317,375
33							
34	**TOTAL NET ASSETS**	2,650,529	9,835,554			12,486,083	11,880,662
35	**TOTAL LIABILITIES AND NET ASSETS**	9,220,526	9,835,554			19,056,080	16,799,112

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2020 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2019

		Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
	REVENUES, GAINS, AND OTHER SUPPORT					
1	Contributions, Gifts, Legacies, Bequests & Special Events		18,177		18,177	37,010
2	In-Kind Contributions					24,999
3	Grants					
4	Program Service Fees	20,197,712			20,197,712	19,464,326
5	Federated Fundraising Organization Allocation					
6	Investment Revenue	28,958			28,958	60,945
7	Revenue from Commercial Products & Services	442,884			442,884	507,883
8	Other	5,098,834			5,098,834	3,716,749
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	15,125	(15,125)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions					
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	25,783,513	3,052		25,786,565	23,811,912
	EXPENSES AND LOSSES					
14	Administration (Management & General)	2,120,160			2,120,160	2,062,030
15	Fundraising					
16	Total Program Services	20,742,172			20,742,172	20,926,687
17	**TOTAL EXPENSES**	22,862,332			22,862,332	22,988,717
18	Losses					
19	**TOTAL EXPENSES AND LOSSES**	22,862,332			22,862,332	22,988,717
	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)	(2,518,812)	200,000		(2,318,812)	(1,465,329)
24	**TOTAL CHANGES IN NET ASSETS**	402,369	203,052		605,421	(642,134)
25	**NET ASSETS AT BEGINNING OF YEAR**	10,563,287	1,317,375		11,880,662	12,522,796
26	**NET ASSETS AT END OF YEAR**	10,965,656	1,520,427		12,486,083	11,880,662

See Accompanying Notes to Financial Statements

ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2020

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	605,421
	Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2	Depreciation	764,095
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	(305,373)
5	Increase/Decrease in Prepaid Expenses	(11,682)
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	149,191
8	Increase/Decrease in Accrued Expenses	49,949
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	1,744,398
14	Net Cash Provided by/(used in) Operating Activities	2,995,999
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(1,609,111)
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	(1,609,111)
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	
29	Other Finance Payments/Reciepts	
30	Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2020

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**		1,386,888
32	**Cash and Cash Equivalents at Beginning of Year**		5,940,615
33	**Cash and Cash Equivalents at End of Year**		7,327,503
	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 COLLABORATIVE **FEIN:** 043121303

Statement of Functional Expenses for the Year Ended: 06/30/2020

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	19,357,155	1,275,728		18,081,427
2. Occupancy	693,398	32,646		660,752
3. Other Program / Operating Expense	979,268	6,151		973,117
4. Subcontract Expense				
5. Direct Administrative Expense	996,139	706,834		289,305
6. Other Expenses	72,278			72,278
7. Depreciation of Buildings and Equipment	764,094	98,801		665,293
8. TOTAL EXPENSES	22,862,332	2,120,160		20,742,172

See Accompanying Notes to Financial Statements

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ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

Statement of Functional Expenses for the Year Ended: 06/30/20

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	05-101	04-102	NPOS-200	NPOS-400	NPOS-450
1. Employee Compensation & Related Expenses	309,026	154,645	5,018,436	2,851,181	22,409
2. Occupancy	24,120	6,453	86,547	56,783	781
3. Other Program / Operating Expense	7,858	1,629	299,210	101,605	3,392
4. Subcontract Expense					
5. Direct Administrative Expense	6,115	983	62,028	72,107	770
6. Other Expenses			19,145	18,927	
7. Depreciation of Buildings and Equipment	5,390	298	257,942	161,216	6,557
8. TOTAL EXPENSES	352,509	164,008	5,743,308	3,261,819	33,909

See Accompanying Notes to Financial Statements

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ORGANIZATION : VALLEY COLLABORATIVE **FEIN:** 043121303

Statement of Functional Expenses for the Year Ended: 06/30/20

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	01-500	NPOS-660	NPOS-665	NPOS-712	01-500A
1. Employee Compensation & Related Expenses	2,329,772	4,927,404	1,252	2,443,914	23,388
2. Occupancy	136,987	312,022	302	36,757	
3. Other Program / Operating Expense	360,355	154,935	479	40,576	3,078
4. Subcontract Expense					
5. Direct Administrative Expense	32,798	62,928	236	51,340	
6. Other Expenses	3,626	21,650		8,930	
7. Depreciation of Buildings and Equipment	102,769	68,599	640	61,882	
8. TOTAL EXPENSES	2,966,307	5,547,538	2,909	2,643,399	26,466

See Accompanying Notes to Financial Statements

ORGANIZATION: VALLEY COLLABORATIVE

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests				
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind				
4R **Total Contributions and In-Kind**				
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)				
7R **Total Grants**				
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept.of Developmental Services(DDS/DMR)	2,410,470	XXXXXXXXXX	XXXXXXXXXX	2,410,470
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)	15,196	XXXXXXXXXX	XXXXXXXXXX	15,196
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)	483,668	XXXXXXXXXX	XXXXXXXXXX	483,668
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX	
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div.of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities	14,329,090	XXXXXXXXXX	XXXXXXXXXX	14,329,090
32R Non-Mass. State/Local Government	2,959,288	XXXXXXXXXX	XXXXXXXXXX	2,959,288
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX	
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R **Total Assistance and Fees**	20,197,712	XXXXXXXXXX	XXXXXXXXXX	20,197,712
44R Federated Fundraising				
45R Commercial Activities	442,884	2,802		440,082
46R Non-Charitable Revenue				
47R Investment Revenue	28,958	28,958		
48R Other Revenue	5,098,834	252,611		4,846,223
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX			
50R Released Net Assets-Program	15,125	15,125		
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R **TOTAL REVENUE**	25,783,513	299,496		25,484,017
54R **TOTAL EXPENSE = 56E**	22,862,332	205,185		22,657,147
55R **OPERATING RESULTS**	2,921,181	94,311		2,826,870

EXPENSE	Total Organization FTE	Total Organization Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E **Total Direct Prog.Staff FTE/Exp 101-138**	215.12	11,004,974	XXXX	XXXXXXXXX	XXXX	XXXXXXXXX	215.12	11,004,974
2E Chief Executive Officer - FTE/Exp.	1.00	187,112	1.00	187,112				
3E Chief Financial Officer - FTE/Exp.	0.20	111,425	0.20	111,425				
4E Accting/Clerical/Support FTE/Expense	8.35	801,110	3.65	557,076			4.70	244,034
5E Admin Maint/House-Grndskeeping FTE/Exp								
6E **Total Admin Employee FTE/Expense 410**	9.55	1,099,647	4.85	855,613			4.70	244,034
7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXX		
8E **Total FTE/Salary/Wages**	224.67	12,104,621	4.85	855,613			219.82	11,249,008
9E Payroll Taxes 150		362,353		32,237				330,116
10E Fringe Benefits 151		1,854,453		182,693				1,671,760
11E Accrual Adjustments								
12E **Total Employee Compensation & Rel. Exp.**		14,321,427		1,070,543				13,250,884
13E Facility and Prog. Equip.Expenses 301, 390		432,222		28,913				403,309
14E Facility & Prog. Equip. Depreciation 301		759,094		98,801				660,293
15E Facility Operation/Maint./Furn.390		261,176		3,733				257,443
16E Facility General Liability Insurance 390								
17E **Total Occupancy**		1,452,492		131,447				1,321,045
18E Direct Care Consultant 201								
19E Temporary Help 202								
20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXX		XXXXXXXXX		
21E Subcontracted Direct Care 206				XXXXXXXXX		XXXXXXXXX		
22E Staff Training 204		35,390		5,360				30,030
23E Staff Mileage / Travel 205		14,794		791				14,003
24E Meals 207								
25E Client Transportation 208				XXXXXXXXX		XXXXXXXXX		
26E Vehicle Expenses 208		108,345						108,345
27E Vehicle Depreciation 208								
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXX		XXXXXXXXX		
29E Client Personal Allowances 211				XXXXXXXXX		XXXXXXXXX		
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXX		XXXXXXXXX		
31E Direct Client Wages 214		382,091		XXXXXXXXX		XXXXXXXXX		382,091
32E Other Commercial Prod. & Svs. 214		148,220						148,220
33E Program Supplies & Materials 215		290,428		XXXXXXXXX		XXXXXXXXX		290,428
34E Non Charitable Expenses								
35E Other Expense		72,278						72,278
36E **Total Other Program Expense**		1,051,546		6,151				1,045,395
37E Management Fees 410								XXXXXXXXX
38E Fundraising Fees 410				XXXXXXXXX				XXXXXXXXX
39E Legal Fees 410		39,479		39,479				XXXXXXXXX
40E Audit Fees 410		34,138		34,138				XXXXXXXXX
41E Management Consultant 410								XXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		577,596		296,901				280,695
43E Leased Office/Program Office Equip.410,390		9,459		849				8,610
44E Office Equipment Depreciation 410								
45E Admin. Vehicle Expenses 410								XXXXXXXXX
46E Admin. Vehicle Depreciation 410								XXXXXXXXX
47E Directors & Officers Insurance 410								XXXXXXXXX
48E Program Support 216				XXXXXXXXX				
49E Professional Insurance 410		335,467		335,467				
50E Working Capital Interest 410								
51E **Total Direct Administrative Expense**		996,139		706,834				289,305
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXX		(1,914,975)				1,914,975
53E **Total Reimbursable & Fundraising Expense**		17,821,604						17,821,604
54E Direct State/Federal Non-Reimbursable Expense		5,040,728		205,185		XXXXXXXXX		4,835,543
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXX						
56E **TOTAL EXPENSE = 56R**		22,862,332		205,185				22,657,147

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

	Name & Title	Reporting Entity Compensation Salary	Reporting Entity Compensation Other	Compensation from Other Entities Salary	Compensation from Other Entities Other
1C	Dr. Chris Scott, Executive Director	208,386	$ 4,800		
2C					
3C					
4C					
5C					

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue 17,599,420				

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

NON-REIMBURSABLE EXPENSE DETAIL	Total Organization Expense	Admin (M&G) Expense	Fund Raising Expense	Total All Programs Expense
	Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.			
1N Direct Employee Compensation & Related Exp.	5,035,728	205,185	XXXXXXXXX	4,830,543
2N Direct Occupancy			XXXXXXXXX	
3N Direct Other Program/Operating			XXXXXXXXX	
4N Direct Subcontract Expense			XXXXXXXXX	
5N Direct Administrative Expense			XXXXXXXXX	
6N Direct Other Expense			XXXXXXXXX	
7N Direct Depreciation	5,000		XXXXXXXXX	5,000
8N Total Direct Non-Reimbursable (must tie to 54E)	5,040,728	205,185	XXXXXXXXX	4,835,543
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	5,040,728	205,185	XXXXXXXXX	4,835,543
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	5,585,801	299,496	XXXXXXXXX	5,286,305
11N Capital Budget Revenue Adjustments	5,000		XXXXXXXXX	5,000
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(550,073)	(94,311)	XXXXXXXXX	(455,762)
Description of Admin (M&G) Direct Non-Reimbursable Exp.	See attachment			

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

UFR Program Number: 05-101 **Program Name:** MRC EVALUATION & TRAINING **Description:** MRC EVALUATION & TRAINING **Catalog of Federal Domestic Assistance #:** 84.126 B

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

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

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

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

REVENUE			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**	3.07	179,831	174,016	3.3 %
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)	1.30	76,059	3E Chief Financial Officer				
4R	**Total Contribution and In-Kind**		4S Supervising Professional (UFR Title 104)			4E Accting/Clerical Support	0.23	13,441		
5R	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E **Total Admin Employee**	0.23	13,441		
7R	**Total Grants**		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E **Total FTE/Salary/Wages**	3.30	193,272		
9R	Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		5,149		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		27,610		
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.**		226,031	201,991	11.9 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		20,858		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		5,390		
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		3,262		
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**		29,510	26,000	13.5 %
18R	MA. Rehabilitation Commission (MRC)	333,274	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		285		
23R	Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		1,529		
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		2,247		
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		1,356		
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		2,441		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	1.65	100,178	34E Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R	Medicare		36S Maintainence, House/Groundskeeping, Cook 138	0.12	3,594	36E **Total Other Program Expense**		7,858	50,500	-84.4 %
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		6,115		
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**	3.07	179,831	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**	333,274				51E **Total Direct Administrative Expense**		6,115	6,750	-9.4 %
44R	Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		32,446		%
45R	Commercial Activities					53E **Total Reimbursable Expense**		301,960	285,241	5.9 %
46R	Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		82,995		%
47R	Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	82,995				56E **TOTAL EXPENSE**		384,955	285,241	35.0 %
49R	Allocated Admin (M&G) Revenue					57E **TOTAL REVENUE = 53R**		416,269	300,000	38.8 %
50R	Released Net Assets-Program					58E **OPERATING RESULTS**		31,314	14,759	
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**	416,269								

SERVICE STATISTICS

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

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

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	102	190
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	102	190
7SS	filings.		

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (51,681)

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	82,995	MA Teachers' & State Employees' Retirement Systems on-b
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	82,995	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	82,995	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	82,995	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	120,328
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	120,328
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	44,357
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	164,685

	STAFFING_# hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)			
2S	Program Function Manager (UFR Title 101)		2.00	91,718
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)			
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)		0.03	1,475
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			
36S	Maintainence, House/Groundskeeping, Cook 138		0.03	1,615
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		2.06	94,808

SERVICE STATISTICS

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

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	43	46
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	43	46
7SS	filings.		

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	2.06	94,808	83,208	13.9 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support	0.14	8,487		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**	0.14	8,487		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	2.20	103,295		
9E	Payroll Taxes 150		2,685		
10E	Fringe Benefits 151		4,308		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		110,288	86,398	27.7 %
13E	Facility and Prog. Equip.Expenses 301,390		5,214		
14E	Facility & Prog. Equip. Depreciation 301		298		
15E	Facility Operation/Maint./Furn.390		1,239		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		6,751	6,200	8.9 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,515		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		114		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		1,629	4,000	-59.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		983		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		983	1,000	-1.7 %
52E	Admin (M&G) Reporting Center Allocation		14,405		%
53E	**Total Reimbursable Expense**		134,056	97,598	37.4 %
54E	Direct State/Federal Non-Reimbursable Expense		44,357		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		178,413	97,598	82.8 %
57E	**TOTAL REVENUE = 53R**		164,685	100,000	64.7 %
58E	**OPERATING RESULTS**		(13,728)	2,402	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (58,085)

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	MRC	CIESSES0000	5200	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	44,357	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	44,357	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	44,357	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	44,357	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	4,590,417
32R	Non-Mass. State/Local Government	1,033,455
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	5,623,872
44R	Federated Fundraising	
45R	Commercial Activities	69,301
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	1,325,111
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	7,018,284

	STAFFING_# hours/yr = 1.00 FTE:	1760	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		1.70	170,390
2S	Program Function Manager (UFR Title 101)		2.00	113,426
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)		0.65	53,046
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)		3.11	292,170
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		2.94	260,720
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)		11.15	745,084
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		3.36	138,298
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		1.80	127,087
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)		0.20	13,607
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)		35.36	1,014,323
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		0.20	22,758
36S	Maintainence, House/Groundskeeping, Cook 138		1.59	81,277
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		64.06	3,032,186

SERVICE STATISTICS

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

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	116	21,810
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	116	21,810
7SS	filings.		

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	64.06	3,032,186	2,406,890	26.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support	1.05	53,633		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**	1.05	53,633		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	65.11	3,085,819		
9E	Payroll Taxes 150		88,782		
10E	Fringe Benefits 151		518,724		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		3,693,325	2,886,443	28.0 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		257,942		
15E	Facility Operation/Maint./Furn.390		86,547		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		344,489	245,000	40.6 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		6,654		
23E	Staff Mileage / Travel 205		81		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		36,645		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		79,455		
32E	Other Commercial Prod. & Svs. 214		104,682		
33E	Program Supplies & Materials 215		71,693		
34E	Non Charitable Expenses				
35E	Other Expense		19,145		
36E	**Total Other Program Expense**		318,355	556,500	-42.8 %
42E	Other Professional Fees & Other Admin. Exp. 410		61,425		
43E	Leased Office/Program Office Equip.410,390		603		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		62,028	17,500	254.4 %
52E	Admin (M&G) Reporting Center Allocation		531,900		%
53E	**Total Reimbursable Expense**		4,950,097	3,705,443	33.6 %
54E	Direct State/Federal Non-Reimbursable Expense		1,325,111		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		6,275,208	3,705,443	69.4 %
57E	**TOTAL REVENUE = 53R**		7,018,284	6,216,942	12.9 %
58E	**OPERATING RESULTS**		743,076	2,511,499	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	1,325,111	MA Teachers' & State Employees' Retirement System on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	1,325,111	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	1,325,111	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	1,394,412	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(69,301)	

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	2,762,256
32R	Non-Mass. State/Local Government	503,420
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	3,265,676
44R	Federated Fundraising	
45R	Commercial Activities	3,343
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	782,832
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	4,051,851

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

	STAFFING_# hours/yr = 1.00 FTE:	1680	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		0.70	78,490
2S	Program Function Manager (UFR Title 101)		2.50	98,247
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)		0.70	45,396
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)		0.11	7,908
12S	Physical Therapist (UFR Title 112)		0.04	605
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		0.14	12,637
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)		12.40	977,338
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		0.16	16,827
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		3.00	201,552
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)		0.80	54,429
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)		3.28	219,339
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		0.40	33,405
36S	Maintainence, House/Groundskeeping, Cook 138		1.00	46,278
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		25.23	1,792,451

SERVICE STATISTICS

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

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	95	13,859
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	95	13,859
7SS	filings.		

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	25.23	1,792,451	1,676,548	6.9 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support	0.66	30,550		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**	0.66	30,550		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	25.89	1,823,001		
9E	Payroll Taxes 150		50,618		
10E	Fringe Benefits 151		194,730		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		2,068,349	1,839,145	12.5 %
13E	Facility and Prog. Equip.Expenses 301,390		12,143		
14E	Facility & Prog. Equip. Depreciation 301		161,216		
15E	Facility Operation/Maint./Furn.390		44,640		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		217,999	158,006	38.0 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		6,972		
23E	Staff Mileage / Travel 205		20		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		19,404		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		27,945		
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		47,264		
34E	Non Charitable Expenses				
35E	Other Expense		18,927		
36E	**Total Other Program Expense**		120,532	258,000	-53.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		70,789		
43E	Leased Office/Program Office Equip.410,390		1,318		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		72,107	20,000	260.5 %
52E	Admin (M&G) Reporting Center Allocation		298,441		%
53E	**Total Reimbursable Expense**		2,777,428	2,275,151	22.1 %
54E	Direct State/Federal Non-Reimbursable Expense		782,832		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		3,560,260	2,275,151	56.5 %
57E	**TOTAL REVENUE = 53R**		4,051,851	3,878,540	4.5 %
58E	**OPERATING RESULTS**		491,591	1,603,389	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	782,832	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	782,832	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	782,832	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	786,175	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(3,343)	

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** MIDDLE SCHOOL - ALTERNATIVE PROGRAM **Description:** ALTERNATIVE MIDDLE SCHOOL **Catalog of Federal Domestic Assistance #:** B

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	10,622
32R	Non-Mass. State/Local Government	6,358
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	16,980
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	6,732
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	23,712

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

	STAFFING_# hours/yr = 1.00 FTE:	1680	FTE	Salary/Wage
1S	Program Director (UFR Title 102)			
2S	Program Function Manager (UFR Title 101)			
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)			
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.30		15,677
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			
36S	Maintainence, House/Groundskeeping, Cook 138			
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		
39S	**Total Direct Program Staff = 1E**	0.30		15,677

SERVICE STATISTICS

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

2SS **Enter total unit capacity:**

	Undup # Clients	# service units delivered
Publicly sponsored clients:		
Privately sponsored clients:		
Free Care clients:		
Total:		

3SS OSD's Program
4SS Performance Report (D-1
5SS Internet filing system)
6SS suspended for FY '08
7SS filings.

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.30	15,677	1,690,376	-99.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.30	15,677		
9E	Payroll Taxes 150				
10E	Fringe Benefits 151				
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		15,677	1,972,094	-99.2 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		6,557		
15E	Facility Operation/Maint./Furn.390		781		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		7,338	7,000	4.8 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		86		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		3,235		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		71		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		3,392	8,000	-57.6 %
42E	Other Professional Fees & Other Admin. Exp. 410		111		
43E	Leased Office/Program Office Equip.410,390		659		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		770	3,500	-78.0 %
52E	Admin (M&G) Reporting Center Allocation		3,272		%
53E	**Total Reimbursable Expense**		30,449	1,990,594	-98.5 %
54E	Direct State/Federal Non-Reimbursable Expense		6,732		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		37,181	1,990,594	-98.1 %
57E	**TOTAL REVENUE = 53R**		23,712		%
58E	**OPERATING RESULTS**		(13,469)	(1,990,594)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				

* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	6,732	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	6,732	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	6,732	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	6,732	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

UFR Program Number: 01-500 **Program Name:** OVER 22 PROGRAM **Description:** YOUNG ADULT WORKPLACE TRAINING **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** 23 **Program Address:** 25 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	2,389,799
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	15,196
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	30,066
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	2,435,061
44R	Federated Fundraising	
45R	Commercial Activities	364,735
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	611,060
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	3,410,856

	STAFFING_# hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)			
2S	Program Function Manager (UFR Title 101)		2.90	204,683
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)		2.10	122,424
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)		19.55	860,288
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		1.00	45,669
36S	Maintainence, House/Groundskeeping, Cook 138		0.65	27,794
37S	Direct Care / Driver Staff (UFR Title 138)		2.00	65,824
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		28.20	1,326,682

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	HOURS
2SS	**Enter total unit capacity:**	108,085

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	101	91,422
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	101	91,422
7SS	filings.		

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	28.20	1,326,682	1,472,796	-9.9 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support	0.98	59,796		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**	0.98	59,796		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	29.18	1,386,478		
9E	Payroll Taxes 150		59,635		
10E	Fringe Benefits 151		288,279		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		1,734,392	1,778,118	-2.5 %
13E	Facility and Prog. Equip.Expenses 301,390		109,144		
14E	Facility & Prog. Equip. Depreciation 301		97,769		
15E	Facility Operation/Maint./Furn.390		27,843		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		234,756	211,000	11.3 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		11,431		
23E	Staff Mileage / Travel 205		8,293		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		31,728		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		271,886		
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		37,017		
34E	Non Charitable Expenses				
35E	Other Expense		3,626		
36E	**Total Other Program Expense**		363,981	448,821	-18.9 %
42E	Other Professional Fees & Other Admin. Exp. 410		32,139		
43E	Leased Office/Program Office Equip.410,390		659		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		32,798	14,000	134.3 %
52E	Admin (M&G) Reporting Center Allocation		284,830		%
53E	**Total Reimbursable Expense**		2,650,757	2,451,939	8.1 %
54E	Direct State/Federal Non-Reimbursable Expense		600,380		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		3,251,137	2,451,939	32.6 %
57E	**TOTAL REVENUE = 53R**		3,410,856	2,493,621	36.8 %
58E	**OPERATING RESULTS**		159,719	$ 41,682	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (816,076)

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DMR	INTF203A804	3181	X
2C	DMR	INTF203AD04	3163	X
3C	DMR	INTF203AEA1	3168	X
4C	DMR	INTF1931042	6753	X
5C		SEEATTACHED		X

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	595,380	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	5,000	FY20 allocated depreciation on capital budget item
8N	Total Direct Non-Reimbursable (Tie to 54E)	600,380	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	600,380	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	975,795	
11N	Capital Budget Revenue Adjustment	5,000	
12N	Excess of Non-Reimbursable Expense Over Offsets	(380,415)	

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** ELEMENTARY SCHOOL - ELEMENTARY BEHAVIORAL PROGRAM **Description:** ELEMENTARY BEHAVIORAL PROGRAM **Catalog of Federal Domestic Assistance #:** B

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

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

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

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

REVENUE			STAFFING_# hours/yr = 1.00 FTE: 1680	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	2.00	174,498	1E **Total Direct Program Staff = 39S**	64.20	3,042,392	2,547,350	19.4 %
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	1.00	60,231	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 Accting/Clerical Support	1.03	48,629		
5R	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E **Total Admin Employee**	1.03	48,629		
7R	**Total Grants**		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)	1.10	61,247	8E **Total FTE/Salary/Wages**	65.23	3,091,021		
9R	Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		81,619		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		427,419		
11R	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)	1.94	155,548	11E Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)	0.72	32,718	12E **Total Employee Compensation & Rel. Exp.**		3,600,059	2,913,013	23.6 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)	2.52	149,153	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		68,599		
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		56,072		
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	13.00	892,959	16E Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E **Total Occupancy**		380,621	340,950	11.6 %
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)	2.88	253,646	22E Staff Training 204		3,051		
23R	Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)	2.00	146,596	23E Staff Mileage / Travel 205		263		
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		7,543		
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)	1.00	78,464	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	4,233,036	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R	Non-Mass. State/Local Government	1,001,976	32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214		43,538		
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		100,540		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	32.50	863,495	34E Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	2.00	98,040	35E Other Expense		21,650		
36R	Medicare		36S Maintainence, House/Groundskeeping, Cook 138	1.54	75,797	36E **Total Other Program Expense**		176,585	236,000	-25.2 %
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		58,875		
38R	Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		4,053		
39R	Mass. spon.client SF/3rd Pty offsets		39S **Total Direct Program Staff = 1E**	64.20	3,042,392	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**	5,235,012				51E **Total Direct Administrative Expense**		62,928	25,500	146.8 %
44R	Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		508,063		%
45R	Commercial Activities	2,703				53E **Total Reimbursable Expense**		4,728,256	3,515,463	34.5 %
46R	Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		1,327,345		%
47R	Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	1,327,345				56E **TOTAL EXPENSE**		6,055,601	3,515,463	72.3 %
49R	Allocated Admin (M&G) Revenue					57E **TOTAL REVENUE = 53R**		6,565,060	4,924,308	33.3 %
50R	Released Net Assets-Program					58E **OPERATING RESULTS**		509,459	1,408,845	
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**	6,565,060								

SERVICE STATISTICS

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

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	104	16,074
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	104	16,074
7SS	filings.		

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	1,327,345	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	1,327,345	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	1,327,345	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	1,330,048	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(2,703)	

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

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

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

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

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 1680	FTE	Salary/Wage
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S	Program Director (UFR Title 102)		
2R	Gov. In-Kind/Capital Budget		2S	Program Function Manager (UFR Title 101)		
3R	Private IN-Kind		3S	Asst. Program Director (UFR Title 103)		
4R	**Total Contribution and In-Kind**		4S	Supervising Professional (UFR Title 104)		
5R	Mass Gov. Grant		5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6R	Other Grant (exclud. Fed.Direct)		6S	Physician Asst. (UFR Title 106)		
7R	**Total Grants**		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8R	Dept. of Mental Health (DMH)		8S	R.N. - Non Masters (UFR Title 108)		
9R	Dept.of Developmental Services(DDS/DMR)		9S	L.P.N. (UFR Title 109)		
10R	Dept. of Public Health (DPH)		10S	Pharmacist (UFR Title 110)		
11R	Dept.of Children and Families (DCF/DSS)		11S	Occupational Therapist (UFR Title 111)		
12R	Dept. of Transitional Assist (DTA/WEL)		12S	Physical Therapist (UFR Title 112)		
13R	Dept. of Youth Services (DYS)		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14R	Health Care Fin & Policy (HCF)-Contract		14S	Dietician / Nutritionist (UFR Title 114)		
15R	Health Care Fin & Policy (HCF)-UCP		15S	Spec. Education Teacher (UFR Title 115)		
16R	MA. Comm. For the Blind (MCB)		16S	Teacher (UFR Title 116)		
17R	MA. Comm. for Deaf & H H (MCD)		17S	Day Care Director (UFR Title 117)		
18R	MA. Rehabilitation Commission (MRC)		18S	Day Care Lead Teacher (UFR Title 118)		
19R	MA. Off. for Refugees & Immigr.(ORI)		19S	Day Care Teacher (UFR Title 119)		
20R	Dept.of Early Educ. & Care (EEC)-Contract		20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21R	Dept.of Early Educ. & Care (EEC)-Voucher		21S	Psychologist - Doctorate (UFR Title 122)		
22R	Dept of Correction (DOC)		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23R	Dept. of Elementary & Secondary Educ. (DOE)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24R	Parole Board (PAR)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25R	Veteran's Services (VET)		25S	Licensed Counselor (UFR Title 127)		
26R	Ex. Off. of Elder Affairs (ELD)		26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27R	Div.of Housing & Community Develop(OCD)		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28R	POS Subcontract		28S	Counselor (UFR Title 130)		
29R	Other Mass. State Agency POS		29S	Case Worker / Manager - Masters (UFR Title 131)		
30R	Mass State Agency Non - POS		30S	Case Worker / Manager (UFR Title 132)		
31R	Mass. Local Govt/Quasi-Govt. Entities	37,767	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32R	Non-Mass. State/Local Government		32S	Direct Care / Prog. Staff III (UFR Title 134)		
33R	Direct Federal Grants/Contracts		33S	Direct Care / Prog. Staff II (UFR Title 135)		
34R	Medicaid - Direct Payments		34S	Direct Care / Prog. Staff I (UFR Title 136)		
35R	Medicaid - MBHP Subcontract		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36R	Medicare		36S	Maintainence, House/Groundskeeping, Cook 138	0.04	530
37R	Mass. Govt. Client Stipends		37S	Direct Care / Driver Staff (UFR Title 138)		
38R	Client Resources		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39R	Mass. spon.client SF/3rd Pty offsets		39S	**Total Direct Program Staff = 1E**	0.04	530
40R	Other Publicly sponsored client offsets					
41R	Private Client Fees (excluding 3rd Pty)					
42R	Private Client 3rd Pty/other offsets					
43R	**Total Assistance and Fees**	37,767				
44R	Federated Fundraising					
45R	Commercial Activities					
46R	Non-Charitable Revenue					
47R	Investment Revenue					
48R	Other Revenue	376				
49R	Allocated Admin (M&G) Revenue					
50R	Released Net Assets-Program					
51R	Released Net Assets-Equipment					
52R	Released Net Assets-Time					
53R	**Total Revenue = 57E**	38,143				

SERVICE STATISTICS

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

2SS **Enter total unit capacity:**

	Undup # Clients	# service units delivered
Publicly sponsored clients:		
Privately sponsored clients:		
Free Care clients:		
Total:		

3SS OSD's Program
4SS Performance Report (D-1
5SS Internet filing system)
6SS suspended for FY '08
7SS filings.

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.04	530		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support	0.02	346		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**	0.02	346		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.06	876		
9E	Payroll Taxes 150				
10E	Fringe Benefits 151				
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		876	692	26.6 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		640		
15E	Facility Operation/Maint./Furn.390		302		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		942	1,000	-5.8 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		479		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		479	1,000	-52.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		236		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		236		%
52E	Admin (M&G) Reporting Center Allocation		305		%
53E	**Total Reimbursable Expense**		2,838	2,692	5.4 %
54E	Direct State/Federal Non-Reimbursable Expense		376		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		3,214	2,692	19.4 %
57E	**TOTAL REVENUE = 53R**		38,143		%
58E	**OPERATING RESULTS**		34,929	(2,692)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	376	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	376	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	376	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	376	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

UFR Program Number: NPOS- **Program Name:** MIDDLE SCHOOL - EMOTIONAL BEHAVIOR PROGRAM **Description:** EMOTIONAL BEHAVIOR PROGRAM **Catalog of Federal Domestic Assistance #:** B

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	2,694,992
32R	Non-Mass. State/Local Government	414,079
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	3,109,071
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	659,620
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	3,768,691

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

	STAFFING_# hours/yr = 1.00 FTE:	1680	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		0.60	67,127
2S	Program Function Manager (UFR Title 101)		1.50	139,593
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)		0.35	42,007
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)		1.08	85,287
12S	Physical Therapist (UFR Title 112)		0.40	46,337
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		1.40	92,155
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)		8.05	426,896
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		1.60	98,940
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		2.20	150,305
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)		9.20	280,604
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		0.40	33,509
36S	Maintainence, House/Groundskeeping, Cook 138		0.88	44,161
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		27.66	1,506,921

SERVICE STATISTICS

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

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	50	8,512
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	50	8,512
7SS	filings.		

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	27.66	1,506,921	1,318,928	14.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support	0.59	29,152		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**	0.59	29,152		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	28.25	1,536,073		
9E	Payroll Taxes 150		40,278		
10E	Fringe Benefits 151		207,943		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		1,784,294	1,447,428	23.3 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		61,882		
15E	Facility Operation/Maint./Furn.390		36,757		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		98,639	58,000	70.1 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		1,637		
23E	Staff Mileage / Travel 205		108		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		7,543		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		31,288		
34E	Non Charitable Expenses				
35E	Other Expense		8,930		
36E	**Total Other Program Expense**		49,506	184,200	-73.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		50,022		
43E	Leased Office/Program Office Equip.410,390		1,318		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		51,340	17,450	194.2 %
52E	Admin (M&G) Reporting Center Allocation		238,824		%
53E	**Total Reimbursable Expense**		2,222,603	1,707,078	30.2 %
54E	Direct State/Federal Non-Reimbursable Expense		659,620		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		2,882,223	1,707,078	68.8 %
57E	**TOTAL REVENUE = 53R**		3,768,691	2,764,655	36.3 %
58E	**OPERATING RESULTS**		886,468	1,057,577	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	659,620	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	659,620	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	659,620	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	659,620	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

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

PREPARER COMMENTS:

ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020 **FEIN:** 043121303

UFR Program Number: 01-500. **Program Name:** OVER 22 PROGRAM **Description:** YOUNG ADULT WORKPLACE TRAINING **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** 27 **Program Address:** 25 LINNELL CIRCLE (Number/Street) BILLERICA (City) MA (State) 01821 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	20,671
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	20,671
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	5,795
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	26,466

	STAFFING_# hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)			
2S	Program Function Manager (UFR Title 101)		0.05	3,575
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)			
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)		0.25	9,921
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			
36S	Maintainence, House/Groundskeeping, Cook 138			
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		0.30	13,496

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	HOURS
2SS	**Enter total unit capacity:**	108,085

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	101	91,422
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	101	91,422
7SS	filings.		

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.30	13,496	13,496	%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.30	13,496		
9E	Payroll Taxes 150		1,350		
10E	Fringe Benefits 151		2,747		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		17,593	17,700	-0.6 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**				%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,629		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214		1,449		
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		3,078	3,679	-16.3 %
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**				%
52E	Admin (M&G) Reporting Center Allocation		2,489		%
53E	**Total Reimbursable Expense**		23,160	21,379	8.3 %
54E	Direct State/Federal Non-Reimbursable Expense		5,795		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		28,955	21,379	35.4 %
57E	**TOTAL REVENUE = 53R**		26,466	21,379	23.8 %
58E	**OPERATING RESULTS**		(2,489)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DMR	INTF1931042	6704	X
2C	DMR	INTF1931042	6780	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	5,795	MA Teachers' & State Employees' Retirement Systems on-l
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	5,795	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	5,795	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	5,795	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

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

PREPARER COMMENTS:

VALLEY COLLABORATIVE
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-3121303
FOR THE YEAR ENDED JUNE 30, 2020

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

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

Total 1C-4C Salary and Other	213,186
54E - Excess salaries	(26,074)
2E - Chief Executive Officer	187,112

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

Excess salaries	26,074	1N
Massachusetts State Employees' Retirement System on-behalf payments.	179,111	1N
	205,185	

SCHEDULE A & B - LINE 48R - OTHER REVENUE

	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-500a	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.**	179,111	82,995	44,357	1,325,111	782,832	6,732	595,380	1,327,345	376	659,620	5,795	5,009,654
Gain on trade-in of assets	73,500	-	-	-	-	-	-	-	-	-	-	73,500
Miscellaneous fees and rebates	-	-	-	-	-	-	15,680	-	-	-	-	15,680
	252,611	82,995	44,357	1,325,111	782,832	6,732	611,060	1,327,345	376	659,620	5,795	5,098,834

SCHEDULE B - LINE 35E: OTHER EXPENSE

Other Expenditures	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-500a	Total
Graduation and other student activities	-	-	-	6,508	3,340	-	2,046	-	-	-	-	**11,894**
Field trips/outdoor education	-	-	-	12,637	15,587	-	1,580	21,650	-	8,930	-	**60,384**
Total	**-**	**-**	**-**	**19,145**	**18,927**	**-**	**3,626**	**21,650**	**-**	**8,930**	**-**	**72,278**

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

Other Expenditures	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-500a	Total
ADP & Bank Charges	516	-	-	-	-	-	-	-	-	-	-	516
Advertising	3,104	-	-	-	-	-	-	-	-	-	-	3,104
Conferences & Meetings	7,292	495	-	1,027	1,783	-	794	2,691	-	2,099	-	16,181
Consultants & Contracted Services	219,926	-	-	10,558	11,234	-	-	3,535	-	20,174	-	265,427
Dues & Memberships	13,088	-	-	637	500	-	4,412	550	-	250	-	19,437
Office Supplies & Other	45,893	2,333	692	40,326	50,892	-	12,439	44,344	236	22,220	-	219,375
Postage	1,630	-	-	1,783	2,601	-	1,682	2,889	-	3,266	-	13,851
Telephone & Communications	5,452	3,287	291	7,094	3,779	111	12,812	4,866	-	2,013	-	39,705
Total	**296,901**	**6,115**	**983**	**61,425**	**70,789**	**111**	**32,139**	**58,875**	**236**	**50,022**	**-**	**577,596**

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

	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-500a	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.**	82,995	44,357	1,325,111	782,832	6,732	595,380	1,327,345	376	659,620	5,795	4,830,543
Capital budget depreciation	-	-	-	-	-	5,000	-	-	-	-	5,000
	82,995	44,357	1,325,111	782,832	6,732	600,380	1,327,345	376	659,620	5,795	4,835,543

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

DEPT	CONTRACT ID	MMARS
DMR	INTF2031830	3181
DMR	INTF2031A00	3163
DMR	INTF2031B00	3163
DMR	INTF2031C00	3163
DMR	INTF2031D00	3163
DMR	INTF2031EA0	3168
DMR	INTF2031TA7	3196
DMR	INTF2031TU6	3196
MCB	MCBSUEMP01A	2115
MRC	EMPDAYTAC00	2225
MRC	EMPDAYTAC00	2251
DMR	WRKFRCPYMNT	
DMR	200125COVID	

FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-3121303
FOR THE YEAR ENDED JUNE 30, 2020

VEHICLE LISTING

Make	Model	Model Year	Own/Lease	Purchase Date	Purchase Price	Primary Use	Garaged
Dodge	Grand Caravan	2012	Capital lease	7/2/2012	21,793	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/4/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/3/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	2/4/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	3/5/2014	26,887	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2010	Purchase	3/5/2014	7,853	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2012	Purchase	3/5/2014	25,500	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	4/15/2014	47,918	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	7/1/2014	28,229	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	6/30/2018	35,660	General transportation	41 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	12/28/2018	30,830	General transportation	42 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	12/28/2018	30,830	General transportation	43 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	12/28/2018	30,830	General transportation	44 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	6/30/2019	29,633	General transportation	45 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	45 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	45 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	45 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	45 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	45 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	45 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	45 Linnell Circle, Billerica, MA

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

Providers must complete all parts of this form in order to be qualified to contract with Commonwealth Agencies for POS services.

This form is due annually with a provider's UFR Report, and a copy of the completed form is to be submitted when responding to POS contract opportunities with an Executive Department.

Submission for Fiscal Year	2020	Please do not convert to PDF. See "How to Submit" for instructions.

Part I Contractor Information (Required)

Business Name	Contact Name	Contact Email	Contact Phone	Fiscal Year Total POS State Expenditures for the Reporting Year (e.g. 2020)
Valley Collaborative	James A. George, CPA, CVA, JD	james@jamesageorgepc.com	978-528-7883	$ 2,909,639.00

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

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

Planned and Current SDP Partner Company Name(s) (as it appears in a database of eligible partners)*	Certification Type (Choose One)**	Description of Business Arrangement	Expended Amount in the UFR Reporting Year/Prior Fiscal Year (e.g. 2020)	Committed Amount in Current Fiscal Year (e.g. 2021)
CAM Office Services, Inc.	M/WBE - Minority and Woman Business Enterprise		$ 1,047.70	$ 1,047.70
			$ -	$ -
			$ -	$ -
			$ -	$ -
			$ -	$ -
		TOTAL	$ 1,047.70	$ 1,047.70
		PERCENT (%) OF POS SPEND	0%	

***Eligible SDP Partners can be found by searching:**

Supplier Diversity Office Directory of Certified Businesses

U.S. Dept of Veterans Affairs Vendor Information Pages

How to Submit this Form:

- Complete the form electronically. No signature is required.
- "Save as" an Excel 97-2003 Workbook (*.xls)
- **Important: Do not use the current Excel Workbook (*.xlsx) format.**
- Submit with your UFR filing. Enter "SDP Form" under Document Category.

Form updated 07/01/2020

****All SDP Partners must possess one or more of the following certification types:**

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

FORM INSTRUCTIONS

Overall

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

Part I - Contractor Information

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

Part II - Contractor's SDP Partner Information

All SDP Partner(s) listed on the form must be certified in one or more of the certification categories listed on Page 1 of this form. Links to searchable databases of eligible SDP partners are also available on Page 1 of the form.

Providers certified by the Supplier Diversity Office may not list their own organization as an SDP partner.

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

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

Expended Amount in the UFR Reporting Year/Prior Fiscal Year: Enter the amount (as an exact dollar figure) that your organization expended with SDP partner(s) during the past fiscal year (UFR reporting year). If you are filing a UFR for Fiscal Year 2020, enter the amount spent with SDP partner(s) during Fiscal Year 2020.

Committed Amount in Current Fiscal Year : Enter the amount (as an exact dollar figure) your organization is committed to spend with SDP partner(s) during the current Fiscal Year. If you are filing a UFR for Fiscal Year 2020, the commitment would be for Fiscal Year 2021.

Additional Resources

- More information about the Supplier Diversity Program (SDP) is available at **www.mass.gov/sdp**
- More information about supplier diversity certifications is available at **www.mass.gov/sdo**

UFR - FY 2020

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

Valley COLLABORATIVE

Central Administration

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

We, the Board of Directors of Valley Collaborative, met on November 19, 2020 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, 2020.

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, 2020.

Timothy C. Piwarz

Title: Board Chair

Date: 11/19/2020

Valley COLLABORATIVE

Central Administration Office

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7826 * www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris Scott, Executive Director
Kari Morrin, Director of Human Resources
Jessica Scalzi, Lead Nurse
Date: December 3, 2020
Re: COVID-19 Update

Within the last two weeks, there have been four reported positive cases of our Valley community members. All four cases have not had any close contacts within our schools. The five classrooms that were remote previously have returned to in-person learning with no additional cases reported in those classrooms. We continue to track COVD-19 trends and exposures in our schools.

Valley Collaborative has been accepted into the Phase I of the Abbot BinaxNOW Rapid testing in schools. Valley has received support from our school physician Dr. Jennifer O'Shea by signing the standing order for testing with BinaxNOW. We have received our CLIA Waiver from the Department of Health and Human Services. Valley is awaiting further instruction on reporting requirements and consent forms from DESE which will be discussed on Friday, December 4th.

Staffing

Valley Collaborative shares a similar staffing narrative to many Massachusetts school districts during this global pandemic. Due to COVID-19, our staffing patterns have been impacted. Since we reopened our buildings in August, employees have accessed leave under the Families First Coronavirus Response Act (FFCRA), in addition to non-COVID-19 FMLA requests. From August to date, we have honored 21 leave requests for both FFCRA (EPSLA and EFMLA) and regular FMLA.

As a daily practice, we must shift our staffing in order to provide in-person programming, given COVID regulations. Currently, Valley has the following active leave requests to manage:

- FFCRA – Employee Paid Sick Leave: 5 employees
- FFCRA – Expanded Family and Medical Leave: 2 employees
- FMLA – Regular Family Medical Leaves: 4 employees

*These numbers do not take into account the many flexible work locations for staff working remotely. At present, we have two teachers currently working remotely as they have been identified as a close contact but wish to continue working and not access EPSLA.

Required Action:
None

Attachments:
Letter from Lead Nurse Jessica Scalzi and Dr. Chris Scott

Valley COLLABORATIVE

Central Administration Office

*25 Linnell Circle, Billerica, MA 01821 * Tel: (978)528-7826 * www.valleycollaborative.org*

Date: November 30, 2020

Dear parents, caregivers, and guardians,

I am writing to inform you that a person in our Valley Elementary School has tested positive for COVID-19. Our first responsibility is to keep our students and staff safe. We have been planning for this scenario during our reopening planning process and have a comprehensive plan in place to sanitize the school, inform families whose students were at risk of exposure or in close contact, and support the affected family as they navigate this stressful experience.

Our student body and staff have been closely adhering to the safety protocols including mask wearing, hand washing, and physical distancing. We are grateful to our families for their continued efforts to keep students home at the first sign of symptoms. These measures, taken in combination, greatly reduce the risk of additional transmission.

Though we cannot provide specific information about our school community member who tested positive, your child was not a close contact (defined as being within 6 feet of the person for at least 15 minutes) of the affected school member. Please continue to monitor your child for symptoms, and keep your child home if he/she/they shows any symptoms or is not feeling well.

Parents of students who were in close contact with the community member **have been notified** privately. All close contacts should be tested but must self-quarantine for 14 days after the last exposure to the person who tested positive, regardless of test result. We are also following all Department of Health protocols, including collaborating with our local board of health to complete contact tracing. Additionally, we are asking those parents whose students are tested for COVID-19 to please report the results to the school nurse. We are working hard to understand the impact of the virus on our school community and this information is a critical piece of that puzzle.

To further prevent transmission of the virus to other staff and students, we have sanitized the school with a focus on those areas frequented by the community member that tested positive. We will continue to be vigilant in adhering to all of the protocols that have been put in place in an effort to continue in person learning. We are also providing remote learning for all students required to quarantine at home to continue to provide instruction, structure, and an emotional connection to the classroom during a time that we know will be challenging for those children and families involved. We have been sharing remote learning options with students in advance of our first positive case in hopes that they will understand that this process is designed to keep everyone in our community safe, as opposed to assuming that they have contracted the virus.
For more information on COVID-19 symptoms and testing, visit:
https://www.mass.gov/info-details/about-covid-19-testing#where-can-get-a-test?-.

You can also find a map of testing sites at
https://memamaps.maps.arcgis.com/apps/webappviewer/index.html?id=eba3f0395451430b9f631

Valley COLLABORATIVE

Central Administration Office

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cb095febf13. Please contact us immediately should you or someone in your home begin to show symptoms.

We are committed to continuous communication with and support of our families. If you have any additional questions or concerns, please contact Lead Nurse, Jessica Scalzi RN, BSN, NCSN at jscalzi@valleycollaborative.org or 978-528-7896. If there is additional transmission as a result of this case or a separate case, we will send out another message immediately. Thank you for your continued support.

Be well,

Jessica Scalzi RN, BSN, NCSN
Lead Nurse

Dr. Chris A. Scott
Executive Director

Valley COLLABORATIVE

Central Administration Office

*25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7826 * http://www.valleycollaborative.org*

MEMORANDUM

To: Valley Collaborative Board of Directors
From: Dr. Chris A. Scott, Executive Director
Date: December 3, 2020
Re: Communications

The following communications are attached for your review:

Community and Staff Feedback

- Holiday Message from Dr. Chris Scott
- Thanksgiving Safety Email from Lead Nurse Jessica Scalzi
- Draft of MOEC By-Laws with 2020 Revisions
- Valley's Fall 2020 Newsletter

From: Donna Suarez
To: Chris Scott
Subject: RE: Holiday Message from Dr. Chris A. Scott
Date: Monday, November 23, 2020 2:28:20 PM
Attachments: image001.png

Good Afternoon Dr. Scott,

This was a very well written testament to at times a most difficult and challenging year.

You have always been able to explain with the utmost honesty the facts of any situation. In this letter you did it with perfection!

I am so very grateful to be here at Valley!

Thank you for always being the considerate, thoughtful person that you are.

Happy Thanksgiving!

Sincerely,

Donna

From: Human Resources Dept
Sent: Monday, November 23, 2020 11:09 AM
To: Collaborative <collaborative@valleycollaborative.org>
Subject: Holiday Message from Dr. Chris A. Scott

Dear Valley Community,

It is with great respect that I send this communication to you as Thanksgiving time and the holiday season approaches. To many, the holidays are a time of reflection and mindfulness as we prepare for a new year. 2020 has been truly remarkable. We have experienced a very unprecedented time, filled with civil unrest and a wave of surprising and disturbing events around every corner. Dr. Anthony Fauci's name became well known in all of our homes. With the talk of a vaccine, there is hope that this dark chapter may soon be behind us.

While this year has been filled with more than its fair share of challenges, there is much to be thankful for. I would be remiss if I did not highlight the extraordinary amount of care each and every staff at Valley pour into their work. From developing and implementing our remote learning plans this March to engage our students/DDS and MRC supported Individuals through the physical reopening of all Valley buildings in August, Valley's Board of Directors and I am in awe of the dedication shown by each of you to give the best possible outcome during the height of this pandemic. It is at this time I am reminded of the many things I am thankful for, especially at Valley.

Due to the unique relationships between students/DDS and MRC supported Individuals and staff, as well as staff and administration, Valley has been able to cultivate a culture of care as highlighted in the most recent staff survey results. Some of the highlights from this survey include:

- 95% of staff feel that Valley Collaborative is student focused. I am proud of Valley's priorities.

- 79% of staff reported feeling supported by their administrators. In spite of not having union dues, we are able to honor an open door policy with honest, transparent communication and have salary schedules that compete in the local market as well as a premier benefits package through the GIC.

- 83% of staff reported that teamwork and collaboration are things their school does well. During this pandemic, Valley has able to allow staff to focus on one's own family by providing the ability to work remotely and grant leaves in order to accommodate personal circumstances. We at Valley believe that you are the key to our success.

- 77% of staff reported feeling a sense of belonging to their school community. I have witnessed the staff in each of Valley's many different programs become family. The tremendous amount of support and care you share with each other is very special.

- When asked, "How do you feel about the overall morale/culture at our school?," staff responded:
  - "Excellent! The kids and staff as a community really benefit from events like Thanksgiving lunch here at Linnell and the Halloween dance at the Elementary school. Those events create different opportunities for building better relationships."
  - "I feel that the staff are dedicated, kind hearted, and team orientated. The culture seems accepting and open, patient and respectful to all – both staff/administration and students. I feel that it is prioritized by management."
  - "Love the team atmosphere at Valley."

Thank you for all that you do. I sincerely wish you a happy and safe Thanksgiving season. Please be safe and stay well.

My door is always open,

Chris A. Scott, Ph.D.
Executive Director

Valley
COLLABORATIVE

25 Linnell Circle
Billerica, MA 01821
978-528-7826

From: Jessica Scalzi
To: Collaborative
Subject: Thanksgiving Safety
Date: Wednesday, November 25, 2020 9:33:12 AM

Good Morning Valley Community,

We know Thanksgiving is a time to celebrate and gather with family and loved ones. Please be mindful of all safety guidelines from the Center for Disease Control and the Massachusetts Department of Public Health during this time. See the links below for safety considerations during Thanksgiving:

Tips for a Safe Thanksgiving
CDC Thanksgiving Safety

If there has been any travel during this holiday time to a high risk state, please follow the Massachusetts Travel Order in place. COVID-19 Travel Order Email COVID-19 test results to jscalzi@valleycollaborative.org prior to your return to work.

We ask you to continue to self-monitor daily for symptoms of COVID-19 and do not come to work if you are experiencing any of the following symptoms:

- Fever (100.0° Fahrenheit or higher), chills, or shaking chills
- Cough (not due to other known cause, such as chronic cough)
- Difficulty breathing or shortness of breath
- New loss of taste or smell
- Sore throat
- Headache, when in combination with other symptoms
- Muscle aches or body aches
- Nausea, vomiting, or diarrhea
- Fatigue, when in combination with other symptoms
- Nasal congestion or runny nose (not due to other known causes, such as allergies) when in combination with other symptoms

Visit a COVID-19 testing site near you if you develop any of the above symptom. Stop the Spread has free testing sites available throughout Massachusetts to residents.

We hope you have a wonderful Thanksgiving!

Stay Healthy!

Jessica Scalzi BSN, RN, NCSN
Lead Nurse
Valley Collaborative
Ph: 978-528-7896
Fax: 978-528-7879

COVID 19 Health Resources

Massachusetts Organization of Educational Collaboratives

BY-LAWS

of the

MASSACHUSETTS ORGANIZATION
of
EDUCATIONAL COLLABORATIVES

Reviewed and revised by
The By-Law and Rules Committee: 2021

Chair: Chris Scott
Jacki Clark
Cindy Landanno

Approved by the MOEC membership
TBD

ARTICLE I

Name

The name of this organization shall be the Massachusetts Organization of Educational Collaboratives (MOEC).

ARTICLE II

Purposes

The purposes of this organization shall be as follows:

1. to acquire and disseminate relevant information to Collaborative members
2. to enable Collaborative administrators and Collaborative board members to develop forceful and coordinated positions with respect to existing and proposed laws and state regulations affecting Collaboratives
3. to provide information and assistance to those school districts interested in forming or joining a Collaborative
4. to encourage support for Educational Collaboratives as they attempt to meet the needs of their clients
5. to provide a forum for educational personnel of Educational Collaboratives and other concerned educators to share and discuss common problems; develop cooperative solutions to such problems; and consider, prepare, and adopt policies for the continued growth and development of Collaborative endeavors
6. to cooperate with appropriate personnel of the Massachusetts Department of Elementary and Secondary Education in order to fulfill the purposes of MOEC and advocate for MOEC and Educational Collaboratives
7. to cooperate in promoting high-quality, cost-effective regional programs and services among Collaboratives
8. to identify human, material, and financial resources which may be utilized to support member Collaboratives and assist in their growth and development
9. to acquire and disburse funds for the support of MOEC programs and services

ARTICLE III

Membership

Section 1. General Membership in MOEC shall be open to all Chapter 40 Educational Collaboratives in the Commonwealth of Massachusetts established under the General Laws of the Commonwealth. The cost of regular membership shall be determined by the Executive Board on an annual basis.

Section 2. Individual Associate Membership shall be open to any and all other professionals interested in Educational Collaborative endeavors. The cost of such membership shall be determined by the Executive Board on an annual basis. Massachusetts Department of Elementary and Secondary Education staff with designated responsibilities for Collaboratives in the Commonwealth shall be exempt from the associate membership fee.

Section 3. Institutional Membership shall be open to all other groups, institutions and organizations interested in the education of students in the Commonwealth of Massachusetts. The cost of such membership shall be determined by the Executive Board on an annual basis.

ARTICLE IV

Organization

The structural units of the organization shall consist of:

1. General Membership
2. Executive Board
3. Standing Committees

ARTICLE V

Executive Board

Section 1. The Executive Board shall be comprised of the duly elected officers of the organization, the AESA liaison and regional liaison representatives from geographic ~~educational~~ regions across the state as defined below:

a. Region 1 - West
b. Region 2 - Central
c. Region 3 - Greater Boston
d. Region 4 - North
e. Region 5 - Southeast

Section 2. The immediate past president remains a member of the Executive Board.

Section 3. The Executive Board shall have general supervision over the affairs of the organization between its business meetings; fix the hour and location of meetings; prepare and present an annual budget for action by the general membership at the May meeting; make recommendations to the general membership of the organization; and perform such other duties as specified in these By-Laws.

Section 4. The Executive Board shall assume its responsibilities on July 1 of each biennial year.

ARTICLE VI

Standing Committees

Section 1. The standing committees are constituted to perform a continuing function and remain in existence permanently. Representation will be sought from all regions across the state.

Section 2. The following committees shall stand as continuing units of the organization with the chairpersons serving as members of the Executive Board:

a. Legislative ~~Liaison~~ Committee
b. Professional Development/Program Committee
~~c. Founders Committee~~
~~Membership eligibility for the Founders Committee is open to any retired executive directors who are interested in promoting and advocating for Educational Collaboratives in the Commonwealth~~

Section 3. Within 30 days of the annual meeting the President shall appoint chairpersons of the standing committees who must meet with the approval of the Executive Board. Chairpersons shall serve a two-year term.

Section 4. Each standing committee shall have one representative from each of the five regions if possible but no less than two members in addition to the chairperson. Members of standing committees shall be appointed by the chairperson.

ARTICLE VIA

ADHOC Committees

Section 1. ADHOC Committees will be appointed by the President and may include:

a. By-Laws and Rules Committee
b. Nominating Committee
c. Any other committees as necessary at the discretion of the President

ARTICLE VII

Duties of the Standing Committees

Section 1. All standing committees shall carry out the responsibilities assigned to them by the Executive Board and as prescribed in these By-Laws. A progress report shall be presented at the annual meeting.

Section 2. The duties of the Legislative ~~Liaison~~ Committee shall be to:

a. Monitor legislative information that is pertinent to the organization and inform the membership of same
b. Maintain a working relationship with state agencies and appropriate committees of the Massachusetts State Legislature
c. Actively seek the passage of legislation in the interest of Educational Collaboratives and coordinate lobbying efforts of the total membership
d. Maintain ongoing communication with regular membership and communicate with MOEC ~~lobbyist~~ legislative liaison

e. Maintain a working relationship with Association of Educational Service Agencies (AESA)

Section 3. The duties of the Professional Development/Program Committee shall be to:

a. Select and develop programs in accordance with the purposes of the organization, for review and action by the Executive Board
b. Foster and communicate new initiatives among the membership

~~Section 4: The duties of the Founders Committee shall be to:~~

~~a. Advise the Board of Directors as requested on organizational priorities and history~~
~~b. Retain the institutional memory and wisdom of retired Collaborative executive directors~~

ARTICLE VIIA

Duties of ADHOC Committees

Section 1. The duties of the By-Laws and Rules Committee shall be to:

a. Review and recommend revisions of the By-Laws as necessary
b. Review and render advice to the Executive Board on any proposed amendments or revisions of the By-Laws submitted by the President
c. See that any changes made in the By-Laws are noted in the existing By-Laws
d. Seek any necessary parliamentary or legal advice as required for By-Laws and Rules decisions

Section 2. The Nominating Committee shall consist of President and ~~Past~~ Vice President and be chaired by the Past President:

a. Prepare and present a slate of officers to be voted on by the general membership at the annual meeting. The slate shall consist of one candidate for each office
b. Tabulate the votes of the membership

ARTICLE VIII

Executive Board

Section 1. The Executive Board of this organization shall be as follows and shall be elected biennially from the general membership:

a. President
b. Vice-President
c. Secretary

d. Treasurer
e. Past President
f. Regional Liaison Representatives
g. AESA Liaison

Section 2. Vacancies in office shall be filled at the next meeting of the organization and an officer elected to fill a vacancy shall serve the remainder of the term.

Section 3. An officer may be removed from office by a vote of two-thirds of the members present and voting at a regular meeting of the organization. Intent to remove an officer shall be announced to the regular membership at least two weeks prior to the meeting.

ARTICLE IX

Duties of the Executive Board

Section 1. The duties of the Executive Board shall be such as are implied by their respective titles and such as are specified in these By-Laws.

Section 2. The president shall:

a. be the chief executive officer of the organization and see that actions of the Executive Board are carried out
b. call and preside at all meetings of the general membership and Executive Board
c. appoint all standing/ADHOC committee chairpersons with the approval of the Executive Board and shall be an ex-officio member of all committees
d. carry out and/or cause to be carried out the policies, laws, rules, and directions of the organization
e. represent the organization in coordinating efforts with other agencies whether personally or through a person designated by the president or the chairperson of the appropriate standing committee
f. be responsible for notifying each member or the Executive Board of each meeting no less than seven days prior to such meeting
g. work with the Executive Director to present ~~make~~ an annual report to the membership
h. coordinate and direct the biennial evaluation of the Executive Director

Section 3. The vice-president shall:

a. serve in the president's place and with the president's authority in case of absence or disability of the president
b. assist the president in the planning and preparation of the plan of operation and annual budget
c. assist the president and perform such other duties as may be assigned to the office

d. be the president-elect

Section 4. The secretary shall:

a. ensure that the minutes and actions of all meetings including Executive Board meetings are maintained and posted on the MOEC website

Section 5. The treasurer shall:

a. be the custodian of all funds and shall maintain detailed accounts of all receipts and expenditures and render an account to the annual meeting and the Executive Board at each regular meeting or at any time when so requested by these bodies
b. prepare the annual budget for recommendation by the Executive Board to the regular membership
c. this term is not limited to the two year cycle

Section 6. In accordance with m.g.l. Chapter 40 Section 4E and 603 CMR 50: Educational Collaboratives the Regional Liaison Representative shall:

~~a. identify regional needs and priorities for educational services~~
~~b. develop policies and practices to coordinate the delivery of services to school districts in a manner that responds to regional needs and priorities~~
~~c. work in partnership with the Department of Elementary and Secondary Education and other regional entities to coordinate the dissemination of information and support to districts.~~

a. solicit and gather data from regional collaborative members to identify a range of regional needs and priorities for educational services, and potential areas for growth and needs for capacity building
b. collaborate with other regional liaison representatives to propose practices and procedures for coordination of services to school districts in a manner that responds to regional needs and priorities in conjunction with regional members
c. promote clear and consistent communication to develop and maintain mutual understandings and cooperation within the region
d. act as a liaison and ambassador between collaboratives in their respective region, the MOEC Board, and DESE to coordinate the dissemination of information and support to districts
e. communicate and advocate on behalf of their region when needs and priorities are being discussed
f. facilitate regional communication by setting up meetings and disseminating information to and from MOEC Board Meetings
    1. provide periodic reports to the MOEC board regarding regional activities

Section 7: The AESA Liaison shall:

a. represent MOEC as a member of the AESA Legislative Committee

b. connect with the officials of AESA and provide pertinent information to MOEC from AESA
c. coordinate the development of regional AESA meetings and conferences

ARTICLE X

Executive Director

Section 1. The Executive Board will hire an executive director for a period to be determined by the Executive Board.

Section 2. The executive director shall:

a. work with the general membership of MOEC to adapt and clarify the philosophy and mission of Educational Collaboratives in Massachusetts
b. provide leadership to the president and Board of Directors of MOEC in carrying out the goals of the organization
c. provide for the professional development of the general membership through appropriate program offerings and other forms of support
d. conduct surveys for MOEC that will provide its members with critical data to assist them in carrying out their responsibilities
e. produce three general membership meeting reports and one summary annual report reflecting current collaborative information for members and other interested parties ~~and directory~~ for members and other interested parties
f. work with MOEC's president to prepare agendas and materials for executive board meetings
g. work with MOEC's legislative liaison to promote legislation favorable to the well-being of Educational Collaboratives
h. serve as representative to Massachusetts Department of Elementary and Secondary Education (DESE) and other state agencies and organizations
i. maintain the MOEC website
j. work with standing and ad hoc committees

ARTICLE XI

Meetings

Section 1. General Membership Meetings

Meetings of the general membership shall be held three times during the fiscal year. The May meeting shall be designated as the annual meeting. Special meetings of the regular membership may be called at the discretion of the Executive Board. The dates and locations of the meetings shall be decided upon and reported to the membership before each school year. A majority of the membership of the organization shall constitute a quorum. A 2/3 majority of the Membership of the organization, whether in person or participating remotely (by phone or video) shall constitute a quorum.

Section 2. Executive Board Meetings

The Executive Board shall meet monthly during the fiscal year. The president may call additional meetings of the Board as deemed necessary. A 2/3 majority of the Executive Board members, whether in person or participating remotely (by phone or video) shall constitute a quorum.

Section 3. Standing and ADHOC Committees

Meetings of the Standing Committees and ADHOC Committees shall be called at the discretion of the chairperson. A majority of the Committee members shall constitute a quorum.

ARTICLE XII

Voting Procedure

Section 1. Board Voting Procedure

a. any votes taken by the Board shall require a quorum
b. each Board Member present shall have one vote
c. a majority vote shall be represented by ⅔ of the Board members present

Section 2. General Membership Voting Procedure

a. any votes taken by the Board shall require a quorum
b. each Educational Collaborative present virtually or in person shall have one vote. This vote will be cast by the Executive Director of the Collaborative
c. members who hold associate or institutional memberships shall not be entitled to vote
d. a majority vote shall be represented by ⅔ of the members present

ARTICLE XIII

Annual Elections

Section 1. Election of officers for the succeeding term shall be held at the biennial meeting of the general membership held in May.

Section 2. Officers shall be elected by the voting membership to the two-year term specified for the office and shall serve until each successor has been elected and assumed office. Regional Liaison Representatives shall serve a three year term consistent with MGL Chapter 40 Section 4E (Acts of 2018): Education Collaboratives.

Section 3. The Chair of the Nominating Committee shall be responsible for conducting the elections.

Section 4. The Nominating Committee shall seek nominations from the full membership and present the slate of officers to the membership.

Section 5. The chair of the Nominating Committee shall ask for nominations from the floor.

Section 6. Election of officers shall be conducted by written ballot of those voting members present when an office is contested. A candidate must receive a majority of votes cast.

Section 7. The newly elected officers shall assume office on July 1 of each year and shall serve for two years.

Section 8. In the event that an officer or other Board member leaves before the end of his/her term, the nominating committee will follow the above procedure for the Board member to fulfill the term as an interim member.

Section 9. No officer shall be eligible to serve more than two full-terms in the same office with the exception of the treasurer.

ARTICLE XIV

Amendments to the By-Laws

Section 1. Any change or modification in the existing By-Laws must be made by amendment.

Section 2. Any amendment shall require a two-thirds (2/3) majority vote of the voting members present at a regularly scheduled general meeting.

Section 3. Any amendment to be considered at a regularly scheduled meeting must be distributed to the general membership in writing at least two (2) weeks prior to the date of that regularly scheduled meeting as part of the agenda for that meeting.

Section 4. Any regular member may suggest an amendment to the By-Laws and Rules Committee provided he/she does so in writing to the President at least sixty (60) days prior to the date of the next regularly scheduled general meeting. The President shall submit the proposed amendment to the Chairperson of the By-Laws and Rules Committee for review and recommendations by the By-Laws and Rules Committee. The President shall be required to obtain a recommendation from the majority of the Executive Board in order to place the amendment on the agenda of the next general meeting.

Section 5. Any of the above requirements may be waived by two-thirds (2/3) majority vote of the members present and voting at a general or special meeting.

VALLEY COLLABORATIVE

Volume 9, Issue 1 News for the extended Valley Collaborative community Fall 2020

We are: Out and About

■ Page 3: After a spring shutdown, Valley students are savoring the chance to get out into nature.

We are: Making it Work

■ Page 5: Individuals in Valley's adult programs are back on site and adjusting to the 'new normal.'

We are: Glad to be Back!

■ Page 7: Valley staff and students are thrilled to be back on site and in class, even if things look a little different.

Much To Be Thankful For This Holiday Season

Dear Valley Community:

It is with great respect that I send this communication to you as the holiday season approaches. To many, the holidays are a time of reflection and mindfulness as we prepare for a new year. 2020 has been truly remarkable. We have experienced a very unprecedented time, filled with civil unrest and a wave of surprising and disturbing events around every corner. Dr. Anthony Fauci's name became well known in all of our homes. With the talk of a vaccine, there is hope that this dark chapter may soon be behind us.

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- 79% of staff reported feeling supported by their administrators. In spite of not having union dues, we are able to honor an open door policy with honest, transparent communication and have salary schedules that compete in the local market as well as a premier benefits package through the GIC.
- 83% of staff reported that teamwork and collaboration are things their school does well. During this pandemic, Valley has been able to allow staff to focus on one's own family by providing the ability to work remotely and grant leaves in order to accommodate personal circumstances. We at Valley believe that our staff and the support we receive from our families and school districts we serve are the key to our success.

»continued on back page

VALLEY COLLABORATIVE

Elementary School: Happy Harvest

Fall at Valley Elementary is typically field trip time. But in a season that has been anything but typical, even a trip to a nearby Parlee Farms was now off the table. So Principal Heather Mackay got to work. If pumpkin picking was a no-go during the pandemic, what if the pumpkins came to Valley instead? "We have to be creative and think outside of the box," says Heather. She reached out to a local greenhouse, Amherst Garden Center, which offered to donate 80 pumpkins. And since the highlight of the farm field trip experience is an apple cider donut, Heather needed to make sure there were plenty of those on hand. "I called Parlee and they donated 300 donuts and 5 gallons of apple cider," says Heather.

Key ingredients in place, Heather and her team set about recreating the pumpkin picking experience for the students. They set up three pumpkin "patches" on the Valley Elementary field, six feet apart, in accordance with COVID guidelines. Hay bales and a scarecrow completed the farm experience. All of this work, by the way, was done in secret so as to surprise the students.

AMY MURPHY, ASSISTANT PRINCIPAL, AND HEATHER MACKAY, CO-PRINCIPAL, SHOW OFF THEIR TREASURE TROVE OF CIDER DONUTS DONATED BY PARLEE FARM.

On the big day, three classrooms came out at a time. Each student got to pick a pumpkin, pose for a picture to be sent to their family, then head back into the classroom, where donuts and cider were waiting along with individual paint stations for pumpkin decorating. The results of the students' handiwork were displayed on the window sill of their classrooms.

"The kids were so surprised," says K-2 teacher Megan Erickson. "This was so great for them because they really wanted to go to the farm. They'd been asking about it. It brought a little normalcy back into the school year," says Megan.

While the event was certainly special, it's just the latest example of Valley Elementary's success at "going with the flow" during this challenging time. In order to welcome students back safely, staff reenvisioned the school, centering it on individualized learning within small classes. Gone are the communal spaces—reading corners, or bean bag clusters. Instead, students have their own individual materials, color coded for easy identification, that are for them and them alone. Heather says that Valley's students have set an inspiring example with their resilience and adaptability. "They've been setting really good examples for one another. It's calming for the staff to see that."

Pumpkin patch day was a perfect opportunity to reward the students, says Heather. "It was pretty amazing. The kids were so excited." Heather notes that she's particularly grateful to the local farms that donated supplies to make the day so special. "Everyone is going through hard times but they're all being generous." ■

ELICIER SANCHEZ POSES WITH HIS PUMPKIN.

AIDAN MITCHELL WEARING A SPECIAL AUTUM HAT.

VALLEY COLLABORATIVE

Alternative Middle/High School: Renewed Connections

Relationships are at the center of everything that Valley Middle and High School Alternative Programs do—no matter where school happens to be. When the pandemic forced Valley to close back in the spring, alternative program staff quickly figured out creative ways to build engagement and a sense of connection with their students. Now, most students are back on site, and while programming may look different in this unusual season, the emphasis on relationship building remains central.

"It's a huge part of what we do," says history and ELA teacher Hannah Moriarty. "If you have a good relationship, that builds trust and everything follows from that." While she concedes that building a rapport can be a bit more challenging when students and staff are wearing masks, Hannah says that remaining unfailingly optimistic is key. "There's been a constant effort this year to stay positive. Where the teacher goes, the students follow," says Hannah.

RELISHING FRIENDSHIP AND FALL BEAUTY ON A RECENT HIKING TRIP TO MOUNT WACHUSETT.

Among the changes implemented this year: the high school programs have been split into smaller cohorts, dividing students into smaller groupings for safety reasons. That restructuring, explains math teacher Matt Conant, builds on Valley's small staff to student ratio. "We took a small setting and made it even smaller." Additionally, remote and hybrid programming was created for students.

PHILIP HOFFMAN AND LORENZO ARBAIZA WITH THEIR CATCH.

It helped that changing things up is something that happens regularly at Valley, says IEP coordinator Bobby Nimblett. "We're used to having different things come at us."

Staff say that the most dramatic change on display has less to do with programs than with the mindset of the students and their teachers, who are just happy to be back in the building. "People are less frustrated with little things," says Matt. "We took for granted a year ago that we'd be able to see each other every day." The relief at being back at school manifests itself in displays of healthy behavior. While staff initially worried that students might be resistant to the new safety protocols involving masks and cleaning, that hasn't been the case at all, says Hannah. "They are kind of willing to do those things automatically."

That positive behavior by students gets rewarded at the end of each week with the option of participating in field trips or opportunities in the building. Recent adventures have included fishing in Billerica and hikes on Mount Wachusett. Of course, safety is now the major priority, says IEP coordinator Bobby Nimblett. In the old days, he and Assistant Principal Glen Costello could pile into a van with a group of students. Now, it's one staff and three students per van, and everyone wears a mask. Bobby says that while hiking with a mask on takes some getting used to, the students have taken it in stride.

"They're really appreciative that they're able to attend school, and to get outside and be on a mountain with their peers," says Bobby. "They're really thankful for that." ■

VALLEY COLLABORATIVE

Transitional Middle/High School: Meaningful Support for Parents

When Valley's Middle and High School Transitional programs were forced to switch to remote learning last spring, Social Workers and Counselors had just days to figure out how to supply students and their families with essential supports. And they did. These skilled Valley staffers sprang into action, quickly figuring out what parents needed. "In those first weeks, we had constant communication with parents, much more than we were used to having," says School Counselor, Jen Schultz Bray. "It felt very enlightening and helpful."

This season's quick pivot to remote learning brought Valley staff and parents closer together.

The quick pivot online also presented Jen and her colleagues with an opportunity they'd never really had before, to get a close-up look at the lives of their students away from school. School Counselor, Jaclyn Squeglia, says that the experience was fascinating, and a useful tool for providing care. "I got a new lens on their lives, on how they handle stress. Now I can do more substantial work with them than I could before," says Jaclyn.

With the overwhelming majority of the students in the Transitional Program now back at school, the Social Workers and Counselors are taking that new perspective and putting it to use in order to better support students and their parents. This fall, Jen, Jaclyn and their colleague, Social Worker Ashley McNamara, held a virtual parent support group in response to what they'd seen and heard from parents themselves. Explains Ashley, "For these parents, this has been an incredibly stressful time. We wanted to offer them some support, but also just let them know that we understand what they're going through."

Approximately twenty parents signed up for the training, which was offered once during the day and once at night. For the inaugural session of what the team plans to make a quarterly offering, they focused squarely on the emotional needs of the parents. "We focused on depression and anxiety and ways to take care of yourself," says Ashley. While the goal had been to offer an informative presentation, the parents ended up sharing their own experiences of stress and how they cope.

"Most importantly", says Jen, "the parents got to connect with one another. We wanted to give them that opportunity because they're dealing with similar situations. It's a way for us to help them feel less isolated."

While parent outreach has long been a priority within these programs, the pandemic has given it a new urgency, and created new opportunities for collaboration. In the past, for example, parent meetings were held at Valley, limiting who could participate. Now the trainings are being offered virtually. "The fact that parents can access support and information without leaving their homes is huge," says Ashley.

The parents who participated seem to agree. In feedback, they gave the training rave reviews, especially the opportunity to connect with other parents. "Good to know everyone has a struggle and not just us," commented one parent. "It is helpful to hear what other families are experiencing, how they are managing, and ideas to implement in our house," said another. "All the resources and conversation were very helpful. Lets me know I am not alone in the difficult situation," commented a third.

SOCIAL WORKER, JEN SCHULTZ BRAY, THERAPIST ASHLEY MCNAMARA, SOCIAL WORKER JACLYN SQUEGLIA AND SOPHIE THE THERAPY DOG.

Planning is already underway to offer another session in December. The topic will likely reflect suggestions from parents about topics they'd like to see addressed, including how to motivate students at home and how to encourage healthy eating away from school. "Being right there with them in their homes in the spring really opened our eyes to what our parents are dealing with," says Jen. "It feels really good to be able to offer them some meaningful support." ■

VALLEY COLLABORATIVE

Adult Services: Making It Work

We're back! That's the message from Adult Services these days, after the pandemic forced a pivot to remote programming. Today, 25 Linnell Circle is humming once again as Valley staff and Individuals adjust to the new normal. For both adults and the staff who work with them, that's meant getting used to a different routine, and everyone is rising to the challenge.

COMING TO WORK NOW MEANS LOTS OF ATTENTION TO SAFETY. FROM RIGHT TO LEFT: BRENDA KENNEY, DAN SICARD, AND MIKE KEMPTON.

Special delivery

While Adult Services has been open for business since early August, much is different these days. For Individuals who used to go out to a variety of work sites as part of a crew, safety concerns are now keeping them on site. That got job coach Joe Langlois thinking: what if there was a way to bring at least some of the work to 25 Linnell? Before the shutdown, Joe led a crew of Valley adults to the Bristol-Myers Squibb plant in Devens, where they sorted mail and packages for distribution throughout the facility. Now he travels to BMS on his own and brings the mail back for Individuals to sort. Working in two groups of two, they arrange the mail in alphabetical order, and sort by office number, using their own directories.

ALANA CONNELL SORTING MAIL FOR BMS.

"They love it. It keeps them engaged and breaks up the day," says Joe. "Any little thing we can do to keep up that sense of normalcy is great." The idea, notes Joe, came from a BMS facilities manager, who approached Assistant Director of Transitional Services Matt Gentile. "BMS has been awesome," says Joe. Best of all, by focusing on a task that's similar to the work they'd been doing, the Individuals will be prepared when they are able to return to BMS. "Once we go back it won't be starting from square one."

Safe space

For the Individuals, the grounding of work crews during the pandemic has been a major adjustment. But it has also required Adult Services staff members to get creative about their own work in order to keep the Individuals engaged. "Because there are no jobs right now, there are no job coaches," explains Bob Perkins. Until last spring, Bob would spend his days accompanying a crew to a worksite, an endeavor that took most of the day. Today things are different. "I feel like I'm more of an educator than I was before," says Bob.

He starts his day going over job-related lessons and activities with a group of individuals, who remain in one classroom for safety. Then it's time for a Zoom lunch with the Individuals who remain at home. In the afternoon, Bob leads the students through activities related to the morning's theme, adding in a role-playing component.

From interviewing for jobs to dealing with a challenging co-worker, the scenarios are highly relevant, and not just to the work world.

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Adult Services: Making It Work

BOB PERKINS TEACHING, ERIN MCGRATH, SAWMARA NY, JOSEPH SEPE & LAUREN RIDDLE.

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"They talk about themselves and how these issues translate into other situations in their lives," says Bob. "It's very interactive."

Finally, it's time for a new tradition that has quickly become a favorite: the Hour of Power, in which the Individuals select an activity or topic for further exploration. So far, the H of P has included karaoke, and "visits" to far-flung regions of the world, including Spain, France, and Rome for a tour of the Coliseum. "They choose what they want to do and we make it happen," says Bob.

Staying connected

For the Individuals who are back on site, including some who are brand new to the program, the emphasis on classroom learning has been a hit. For those who've been unable to return to 25 Linnell Circle, remote teachers Cristen Tryder and Christine Joslin, both former job coaches, offer engaging activities remotely.

Until last spring, Cristen was in charge of a crew of Individual workers who went to 3M. She'd bring them out to the job site and teach them job skills, including assembly. These days she balances her time between assisting Individuals who are on site and those who prefer to learn remotely, either because of health concerns or transportation issues. On Zoom sessions, she walks her students through a curriculum focused on improving their job skills. And at a time when coping skills have never been more important, Cristen makes these a priority. During a group support hour, individuals talk about anything they're struggling with. "A lot of them are struggling with the lack of routine or getting used to a different routine. They need that sense of normalcy," says Cristen. "They want to be able to talk to their friends."

It's not just the Individuals Cristen is assisting right now. As hybrid coaches, Cristen and Christine Josline have also stepped up to offer help to her colleagues when they need help with technology issues. Kate Poulin, the Assistant Director of Adult Services, says that she's been blown away at how Cristen and her colleagues have risen to the occasion. "They are being pulled in many directions, but are all hands on deck."

A shout out to all of the Adult Services staff who've been "making it work"! On-site Staff: Brenda Kenney, David Ouellet, Bob Perkins, John Resteghini, Jonathan Taylor; Hybrid Staff: Christine Joslin, Joe Langlois, Cristen Tryder; Remote Staff: Alison Dunbar, Patricia Evans, Angela Fisette, Nikki Gounaris, Beth Tanguay, Katlyn Winch, Christopher Woodward. ■

LEFT TO RIGHT: LUCAS COSTAIN, DEREK PORCARO, ERIC HORAN, JOE PIRANIAN, SHANE O'BRIEN, COACH: JONATHAN TAYLOR (W/CLIP BOARD)

VALLEY COLLABORATIVE

Fall 2020: So Glad to be Back!

LEFT: ELEMENTARY SCHOOL STUDENT AMELIA OLIVARES, RIGHT: TRANSITIONAL MIDDLE/HIGH SCHOOL STUDENT ELLIOTT URBAN WITH TEACHER JOHN SHEA.

LEFT: ALTERNATIVE MIDDLE/HIGH SCHOOL STUDENTS SHOW OFF THEIR MUMMY-WRAPPING SKILLS. LEFT TO RIGHT, ARE: KRISTIN WILSON (SP/LANG PATHOLOGIST), LORENZO ARBAIZA, AARON STADNYCK, SARILYN BABEU (HIDING IN THE BACK), HANNAH MORIARTY (ALT MS TEACHER), AVA MCMULLEN, AND BRADY SCHOFIELD (BEHIND AVA). RIGHT: NATE STEIGERWALD AND MARYALICE JACKSON

ABOVE: CALVIN MANDEVILLE (RIGHT) WITH TEACHER JOSH PLUNKETT.
FAR LEFT: IN CLASS AT ADULT SERVICES WITH JOE PIRANIAN, SHANE O'BRIEN, PERRY CARAMANIS, CHUCKIE MACK, GREG MILNER (CLOSEST TO TV);
CENTER: GREG MILNER (LEFT) AND DAN EASTWOOD ON THE BEVERAGE DELIVERY BEAT.

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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

Much to be thankful for

»continued from cover

- 77% of staff reported feeling a sense of belonging to their school community. I have witnessed the staff in each of Valley's many different programs become family. The tremendous amount of support and care they share with each other is very special.

When asked, "How do you feel about the overall morale/culture at our school?," staff responded:

- "Excellent! The kids and staff as a community really benefit from events like Thanksgiving lunch here at Linnell and the Halloween dance at the Elementary school. Those events create different opportunities for building better relationships."
- "I feel that the staff are dedicated, kind hearted, and team orientated. The culture seems accepting and open, patient and respectful to all – both staff/administration and students. I feel that it is prioritized by management."
- "Love the team atmosphere at Valley."

I sincerely wish you a happy and safe holiday season. Please be safe and stay well.

My door is always open.

Chris
Chris A. Scott, Ph.D.
Executive Director