



# Chelmsford School Department School Committee

## Notice of Public Meeting

Email Posting to [townclerk@townofchelmsford.us](mailto:townclerk@townofchelmsford.us) Thank you.

Filed with Town Clerk:

As required by G.L. c. 30 A, §18-25

**DATE:** Tuesday December 21, 2021 **TIME:** 6:00 p.m. **ROOM:** Conf. Room 1

**PLACE:** CPS Central Administration Office **ADDRESS:** 230 North Road

The Chelmsford School Committee (CSC) intends to conduct an in-person meeting on the date and time specified. In-person public participation will be **scheduled** to provide social distancing of community members in accordance with the CSC In-Person Public Participation Guidelines. The meeting will be live-streamed by Chelmsford Telemedia for interested community members to access and watch. Interested community members may e-mail Superintendent of Schools, Dr. Jay Lang, at [langj@chelmsford.k12.ma.us](mailto:langj@chelmsford.k12.ma.us) prior to 4:00 p.m. on Monday December 20, 2021 to be scheduled to provide in-person input under the public participation portion(s) of the agenda.

### **CALL TO ORDER**

### **PLEDGE OF ALLEGIANCE**

### **CHAIR OPENING STATEMENT**

### **CONSENT AGENDA**

1. Approval of the minutes of the regular school committee meeting of December 7, 2021
2. Approval of the minutes of the school committee workshop meeting of December 14, 2021

### **CHS STUDENT REPRESENTATIVE ANNOUNCEMENTS**

### **GOOD NEWS**

**PUBLIC COMMENTS:** The School Committee will hear from members of the public on items listed under New Business on the posted agenda.

### **NEW BUSINESS**

1. Dore & Whittier Architects Update on Districtwide Facilities Master Plan
2. FY2023 Capital Plan Update

3. COVID-19 Cases, Pool Testing, Test and Stay, and Vaccination Status Update
4. New On-Line Payment Processing Platform
5. Recommended FY2022 Budget Transfer
6. Update pertaining to On-Demand Tutoring Service Usage: Paper
7. Personnel Report: November 2021
8. Valley Collaborative Annual Report: 2020 – 2021
9. Valley Collaborative Winter Newsletter: 2021

**REPORTS**

1. Liaison Reports

**ACTION/NEW ITEMS**

1. Request for Reports & Updates

**PUBLIC COMMENTS:**

The School Committee will hear from members of the public on general matters of education interest.

**ADJOURNMENT**

**CHELMSFORD SCHOOL COMMITTEE  
REGULAR MEETING  
December 7, 2021  
Meeting Minutes**

**Members Present:** Mr. Dennis King (Chair), Mr. John Moses (Vice Chair), Mr. Jeff Doherty (Secretary), Ms. Donna Newcomb and Ms. Maria Santos.

**Also present:** Dr. Jay Lang (Superintendent), Dr. Linda Hirsch (Assistant Superintendent) and Ms. Joanna Johnson-Collins (Director of Business and Finance).

**Call to Order**

6:00 p.m.

**Pledge of Allegiance**

**Chair Opening Statement**

“Tonight’s meeting is being live-streamed by Chelmsford Telemedia and posted to the CPS website for interested community members to access and watch. In-person public participation will be taking place tonight in accordance with social distancing and safety protocols established by the Chelmsford School Committee Public Participation Guidelines. Anyone interested in speaking during the public input portion of the meeting would have notified the superintendent’s office by yesterday afternoon and would have been provided with the guidelines and assigned a time to attend the meeting to speak. If anyone watching this meeting live has questions or comments to share they are encouraged to email one of us during the meeting. We will read their comments or questions during our second public input session at the end of the meeting.”

**Consent Agenda**

1. **Approval of the minutes of the regular school committee meeting of November 16, 2021**
2. **Approval of the minutes of the school committee workshop meeting of November 23, 2021**

**Mr. Moses motioned to approve the regular school committee meeting minutes of November 16, 2021, and to approve the minutes for the school committee workshop on November 23, 2021, as presented. Mr. Doherty seconded. Motion carries 5-0.**

**CHS Student Representative Announcements**

Katrina shared that students are half-way through term 2. Winter sports are starting, including basketball, hockey, swim, wrestling, indoor track, gymnastics and ski team. The combined winter concert by the band, chorus and orchestra will be on December 15<sup>th</sup> at 7:00 p.m. in The PAC. The All-Town Wind Ensemble will perform on December 22<sup>nd</sup> at 7:00 p.m. in The PAC. The acapella groups The Crescendos and The Thursdays performed at the annual tree lighting ceremony this past week. A bake sale fund raiser was held at that event.

Sarah announced that therapy dogs came to CHS where excited students were able to meet with them in the Career Center. The Mindfulness Matters Club organized this event. The dogs will be returning several times this school year. Holiday cards are being collected by students Brook Stacy and Megan Arpino for

patients who will be hospitalized during the holidays. All CHS students may participate by making cards. The National Honor Society is holding a "towel drive" for families in need. The Student Council is collecting "Toys for Tots" through tomorrow. The Career and College Readiness Center will host a representative from the Greater Lowell Workforce Board every other week. Their goal is to connect students with jobs that are a best fit and to assist with resources needed for job applicants. This program will be explained during Plus block this Thursday.

### **Good News**

Mr. Moses shared that the Christmas trees are up and "look great"!

### **Public Comments**

Mason Bronic from Tremolo Crow Residential spoke representing The Select Board on the agreement with The Town for the project on the West Campus. Conversations have already taken place concerning mitigation with the schools. Tonight, they would like to learn if the \$60,000 proposal is considered adequate by the School Committee. Dr. Lang responded that the topic will be discussed soon as it is agenda item number one.

### **New Business**

#### **1. Discussion on the Proposed Redevelopment of 255 Princeton Street (formerly the UMASS West Campus) and its Potential Impact on Schools**

Dr. Lang shared that The Committee had attended a Select Board meeting to discuss the West Campus redevelopment. The Committee is concerned with the impact this will have on the schools. The current zoning would put students residing there in Harrington Elementary and then McCarthy Middle schools followed by CHS. Currently Harrington has five classrooms per grade which is above the four originally projected. A cost to the district would be to hire a group to do the enrollment projections for the schools affected by the proposed development. An additional cost might be hiring a third party to look at redistricting all schools. The projected cost for both these studies would be between \$50,000 and \$60,000. The work will be done based on projected occupancy date. Additional money would be needed from The Town to provide services required, additional staff and added transportation. Moving forward the agreement will be between The Town of Chelmsford and the developer, with The School Committee able to give some input concerning school issues. The Town would like feedback from The Committee by the end of this week. The Chair will coordinate that.

#### **2. Tri-Board Budgetary Meeting: Monday December 13, 2021 at 7:00 p.m.**

Dr. Lang advised The Committee to attend the meeting on Monday. The meeting starts at 6:00 and not 7:00 as indicated in tonight's agenda. It will conclude with an Executive Session.

#### **3. Final October 1, 2021, Student Enrollment Report & Updated NESDEC Enrollment Projection**

The data is included in tonight's packet for each school. Dr. Lang stated these numbers do not vary much from the draft that was submitted to The State. The numbers of high school students have declined some, but there is an increase at the elementary level, which will trickle up to the middle schools. This information will be helpful in applying for new building projects with MSBA.

#### **4. 2021 – 2022 School Improvement Plans**

The detailed individual school improvement plans for the current school year are included in tonight's agenda packet. Dr. Hirsch will be happy to answer any questions from The Committee. The elementary schools work collaboratively as do the two middle schools. This work has already been in process since schools opened in September.

#### **5. Discussion on Middle School Honor Roll Designation**

Dr. Parks, principal of Parker Middle School, and Mr. McPhee, principal of McCarthy, came to tonight's meeting to share information and background on honor rolls at the middle schools. Mr. McPhee shared that several years ago the designation shifted from all "A's" for high honor roll to a GPA system. Averages of 90% and above were "high honor roll" and 80% "honor roll". Courses that meet five days per week are weighted more heavily than those that meet just once weekly. At both middle school the honor roll lists are posted in the school lobby. Students who met the honor roll criteria will have that information posted clearly on their report cards for their families. The grades reflect the curriculum standards as well behaviors (based on three criteria). Parents were advised of this at the beginning of this school year. To fully appreciate this presentation and The Committee's discussions, one should view tonight's meeting on Chelmsford Telemedia You/Tube.

#### **6. Department and School Presentation Schedule: Spring 2022**

The presentation schedule is included in tonight's agenda packet. The academic departments will team up with the schools for relevant shared presentations.

#### **7. Proposed 2022/23 School Calendar**

Dr. Lang included the proposed school calendar for 2022/23 in tonight's packet.

**Mr. Moses motioned to approve the Chelmsford Public Schools 2022 to 2023 academic calendar. Mr. Doherty seconded. Motion carries 5-0.**

#### **8. Proposed FY2023 Budget Calendar**

Dr. Lang would like to move The Committee meeting scheduled for February 15<sup>th</sup>, to February 8, 2022. Dr. Lang cannot attend the February 15<sup>th</sup> meeting and would like to have two budget meetings in February. The Committee supported this change.

**Mr. Moses motioned to move the February 15, 2022, School Committee meeting to February 8, 2022. Mr. Doherty seconded. Motion carries 5-0.**

#### **9. Approval of Out-of-State Field Trips**

**Mr. Moses motioned to approve the field trips as presented. Mr. Doherty seconded. Motion carries 5-0.**

#### **Liaison Reports**

Mr. Doherty shared that The Boosters' Club met last Thursday and are continuing to work with sports teams in need of financial assistance. The Alumni Association met and applications for the scholarships can be found on the website. Seniors applications need to be completed by January 7, 2022. Alumni applications need to be completed by January 21, 2022.

Ms. Santos shared that the Harrington PTO met via zoom. They had good participation for their "Color Run". They will be hosting a winter store with Byam on Saturday, December 11<sup>th</sup>, from 9 – 2:00 p.m. Items are priced between \$1.00 and \$7.00. They will be providing fleece jackets for their staff. Their "Tabletop Math" will begin soon. Many of their parents have volunteered to help with the fourth-grade events this year.

The Chair attended a CHIPS meeting last night which was an open house for current students where pizza was served. The Chelmsford Fire Dept. will be at their program Friday to an enrichment. Many events are lined up for the next three months. Currently they are sponsoring an online fund raiser of holiday baskets. They plan to hold an open house for new students in January or February.

### **Public Comments**

Melissa McDonald, of Six Colonial Terrace, has questions concerning iReady. She would like to see more transparency for the teachers and families with regard to the iReady rubrics. She has questions about the amount of time her sixth grader is expected to log on to iReady and to do at home ELA assignments each week. Screen time is concerning to her. She would like to see her children spend more time interacting with their peers and teachers. Currently, iReady consumes time that is going to increase in the next school year, from her understanding. She would like there to be feedback from students and teachers on iReady.

**Adjournment (7:53 p.m.)**

**Mr. Moses motioned to adjourn. Mr. Doherty seconded. Motion carries 5-0.**

*Respectfully submitted,  
Sharon Giglio, Recording Secretary*

**CHELMSFORD SCHOOL COMMITTEE  
WORKSHOP MEETING  
December 14, 2021  
Meeting Minutes**

**Members Present:** Mr. Dennis King (Chair), Mr. John Moses (Vice Chair), Mr. Jeff Doherty (Secretary), Ms. Donna Newcomb and Ms. Maria Santos.

**Also present:** Dr. Jay Lang (Superintendent) and Dr. Linda Hirsch (Assistant Superintendent).

**Call to Order:** 5:02 p.m.

**New Business**

The Chelmsford School Committee members participated in a workshop conducted by IDEAS, Initiatives for Developing Equity & Achievement for Students, pertaining to the following topics:

1. Conflict Styles
2. Personal and Institutional Barriers to Engaging in Difficult Conversations
3. Strategies for Turning Difficult Conversations into Opportunities for Learning
4. Scenario Work

The meeting was adjourned at 8:19 p.m. on a motion by Ms. Newcomb, seconded by Mr. Doherty. Motion carries 5-0.

Respectfully submitted,

Jay Lang, Ed.D.  
Superintendent of Schools

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee

From: Jay Lang, Ed.D., Superintendent of Schools

Date: December 19, 2021

Re: Presentation – Update on Districtwide Facilities Master Plan

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Attached please find a PPT presentation that representatives of Dore & Whittier Architects will review at the school committee meeting Tuesday evening as the work to update the facility conditions and districtwide master plan is in progress.





# Chelmsford Public Schools Facility Master Plan Update

## School Committee

12.21.2021

# Agenda

- Study Progress
- Key Decisions that Inform the Master Plan
- Timelines & Grade Configurations
- Questions / Discussion
- Implementation Plans for Cost Estimating
- Next Steps

# Study Progress

# Master Plan Update Scope

- Update Timing & Sequence of Capital Improvements
- Updated Enrollment Analysis
- Updated Capacity Analysis
- Exploration of Grade Configurations
- Exploration Of Alternatives and Cost Estimates
- Identification of MSBA Priority Project

# Master Plan Update Scope

- Update Timing & Sequence of Capital Improvements
- Updated Enrollment Analysis
- Updated Capacity Analysis
- Exploration of Grade Configurations
- Exploration Of Alternatives and Cost Estimates
- Identification of MSBA Priority Project

In Progress

Complete

Complete

Complete

In Progress

In Progress

# Master Plan Update Scope

- Update Timing & Sequence of Capital Improvements
- Updated Enrollment Analysis
- Updated Capacity Analysis
- Exploration of Grade Configurations
- Exploration Of Alternatives and Cost Estimates
- Identification of MSBA Priority Project



# Key Decisions that Inform Master Plan

HS

MS

MS

ES  
(600)

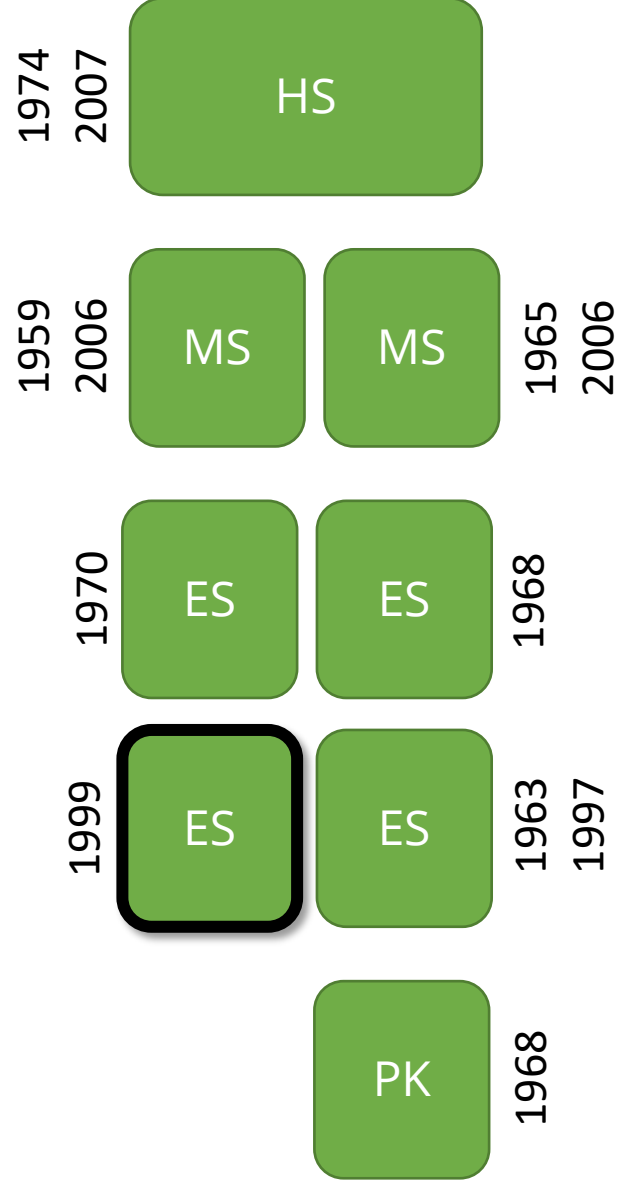
ES  
(600)

ES  
(600)

ES  
(600)

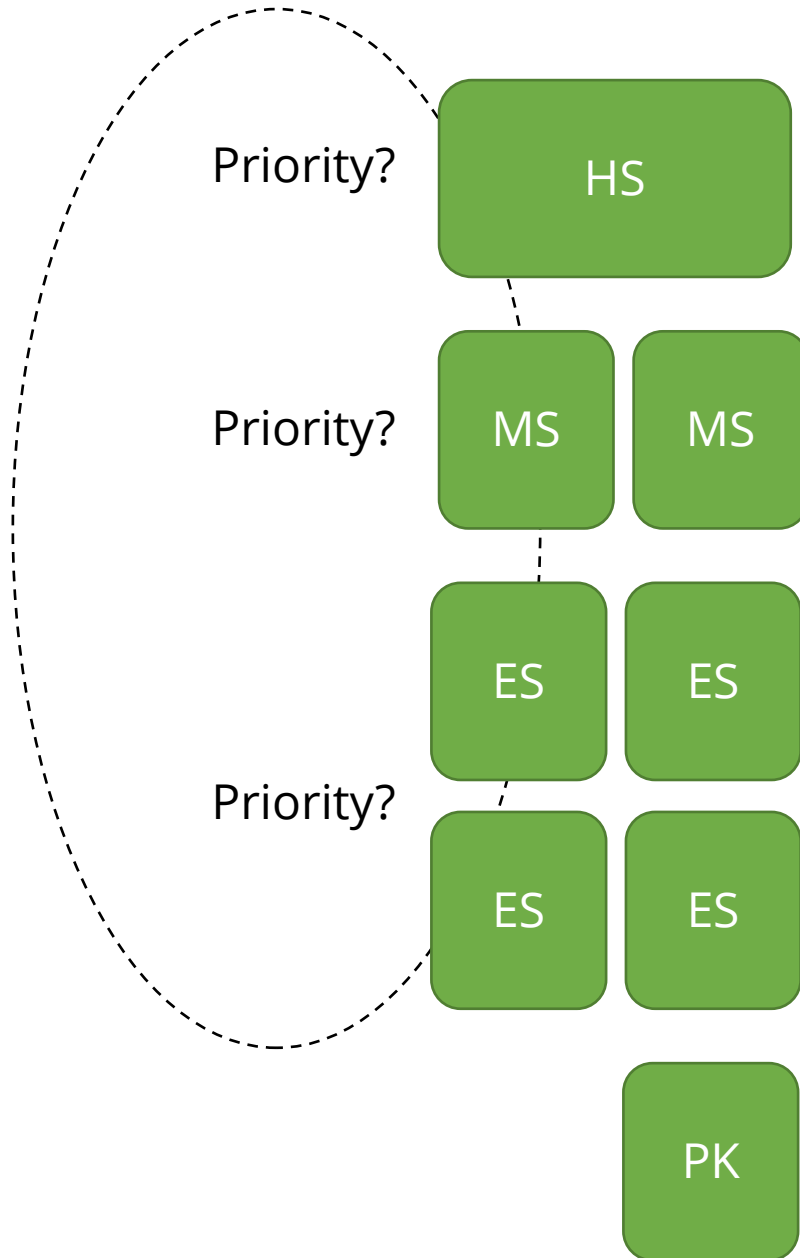
PK  
(140)



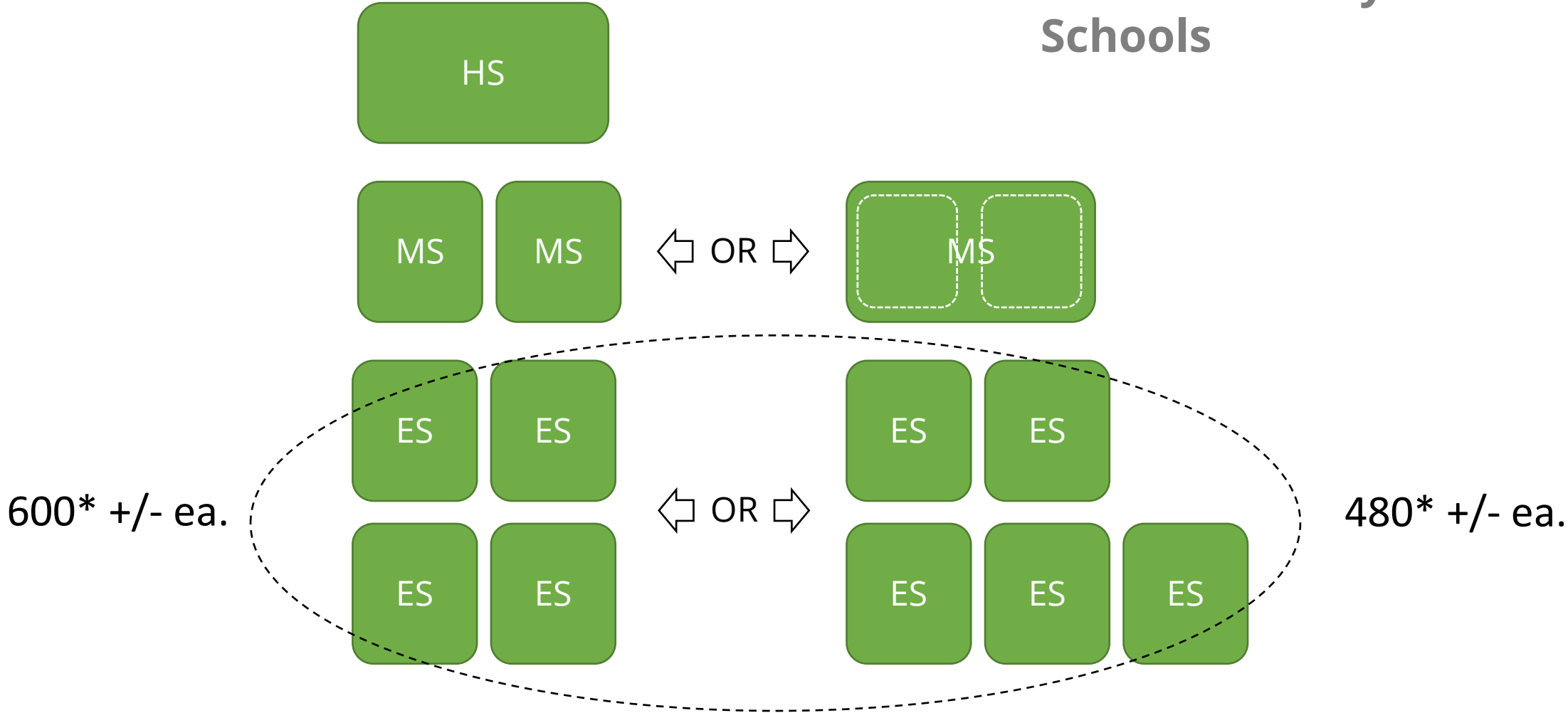


**Prepare a long-term plan  
to renovate or replace  
most or all buildings**

## Priority for Statement of Interest



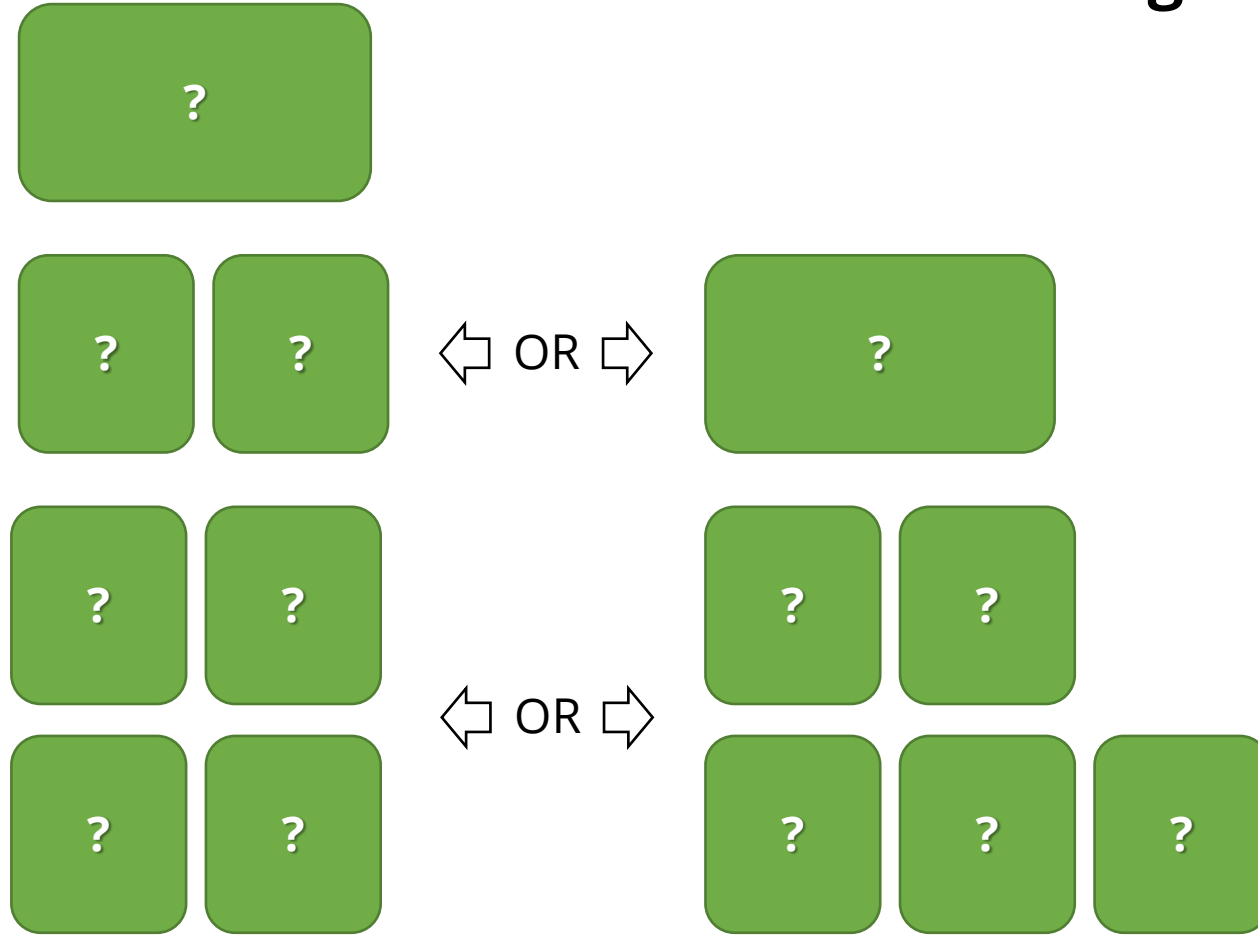
# Number of Elementary Schools



Assumes 150 PreK population incorporated into one of these projects.

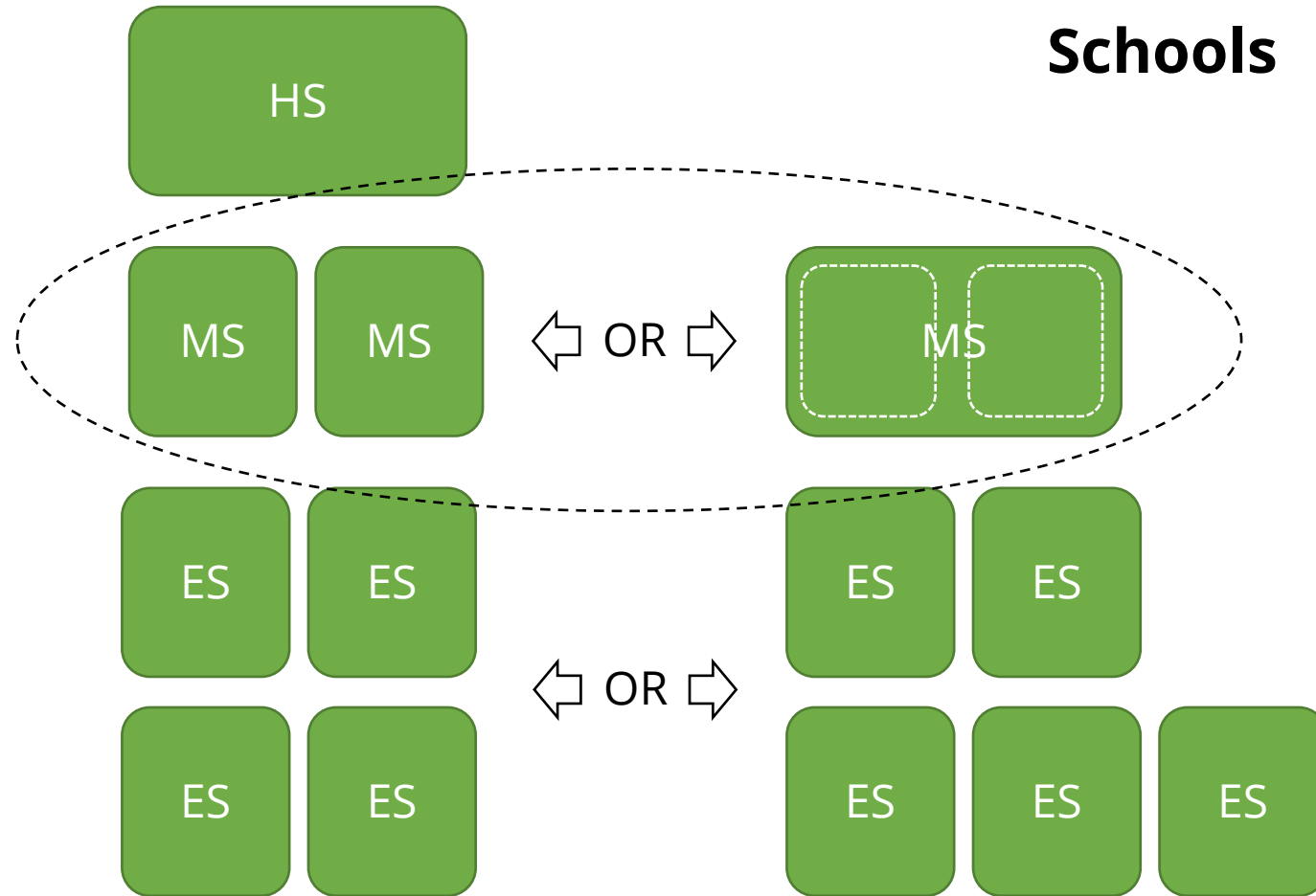
\* Depending on grade configuration.

# Grade Configuration

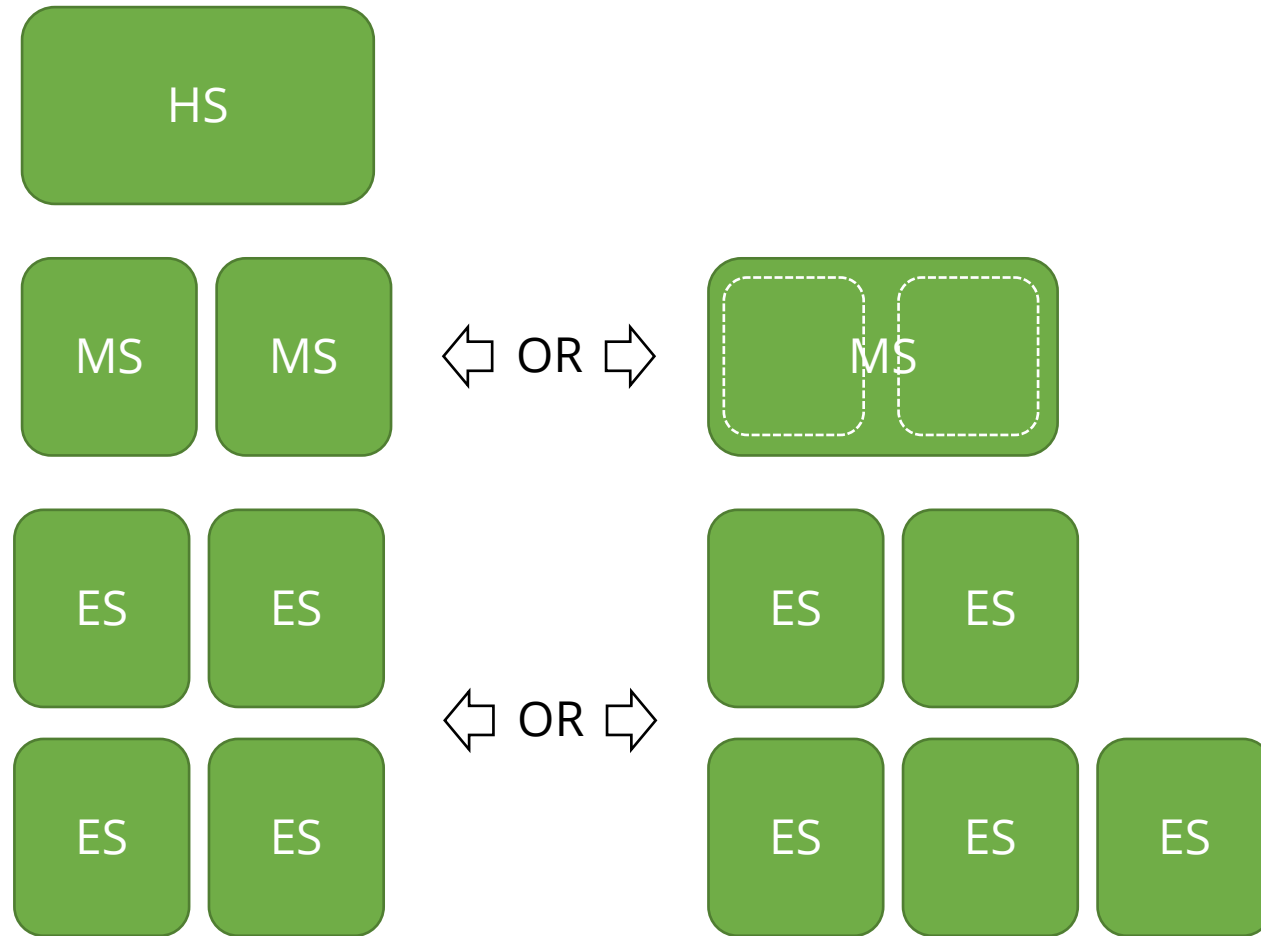


Assumes 150 PreK population incorporated into one of these projects.

# Number of Middle Schools



Assumes 150 PreK population incorporated into one of these projects.



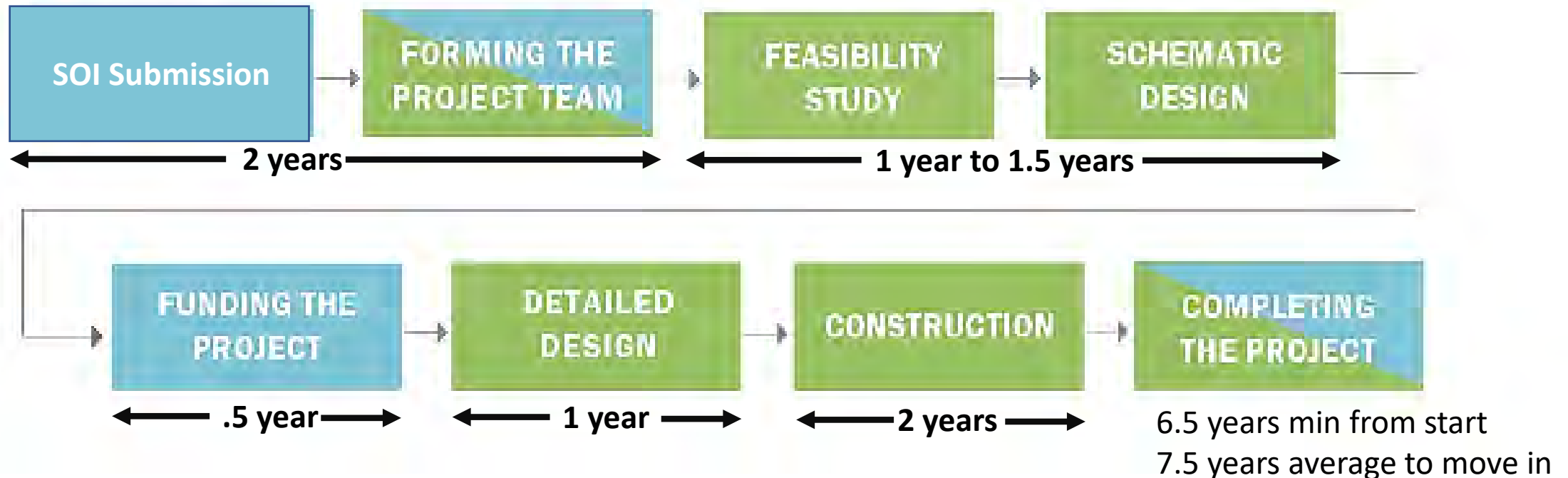
## 6 Projects, Minimum Over the Master Plan

Assumes 150 PreK population incorporated into one of these projects.

# Timelines & Grade Configurations

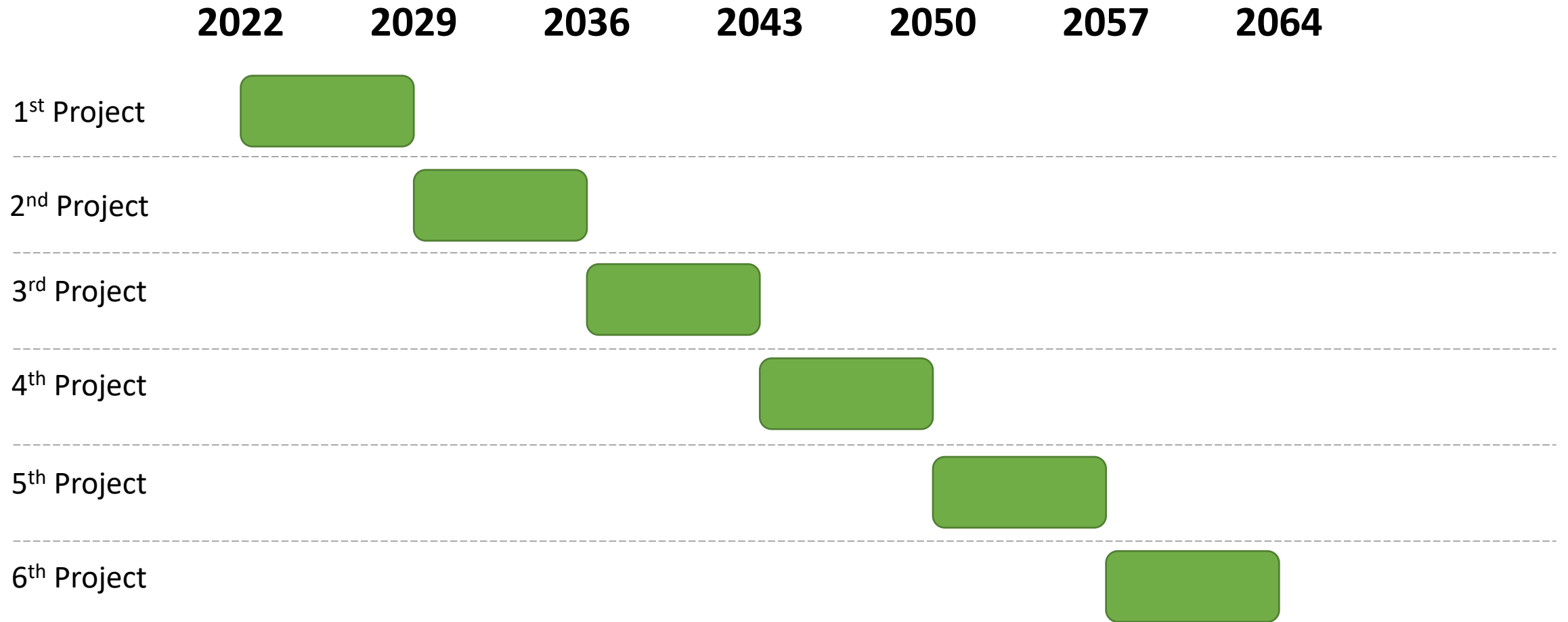
# Assumptions for Master Plan Timelines

MSBA Building Process Timeline Based on Average MSBA School Project

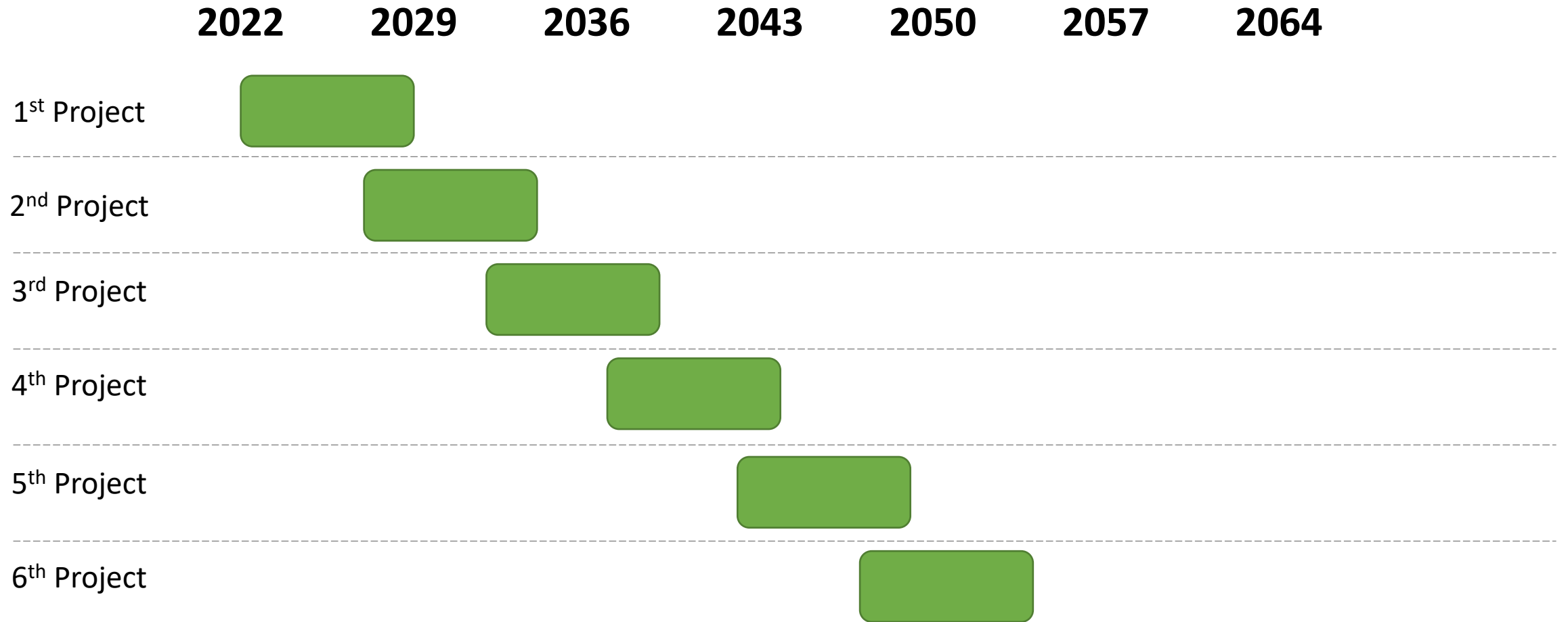




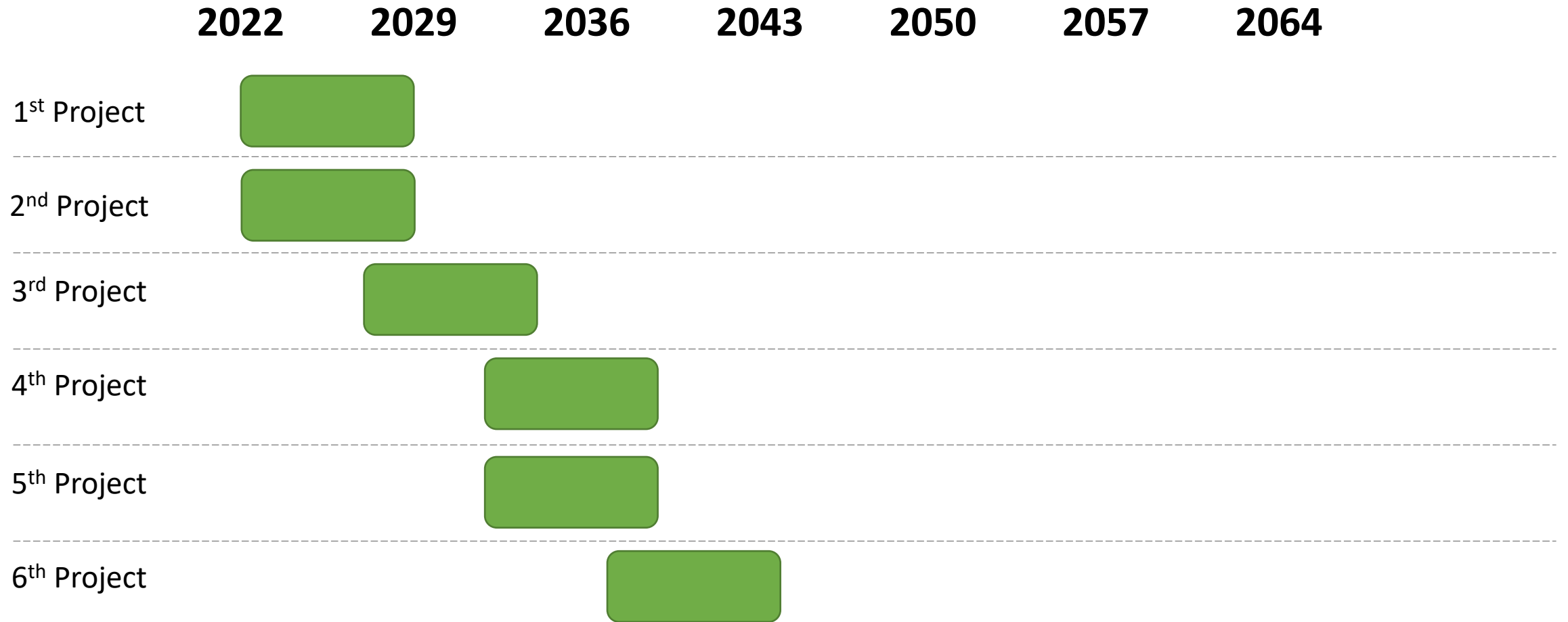
# Sequential Timeline



# Overlapping Timeline



# Concurrent Timeline



# Option: High School Priority

Parker Site

McCarthy Site

Byam Site

Center Site

Harrington Site

South Row Site

TBD

TBD

TBD

TBD

TBD

TBD

- May allow existing high school to be converted to 5<sup>th</sup> – 8<sup>th</sup>
- May allow existing Parker and/or McCarthy to convert to ES
- May allow Parker or McCarthy to serve as swing space for ES
- Least likely for to garner MSBA participation

1<sup>st</sup> Project

High School

2<sup>nd</sup> Project

TBD

3<sup>rd</sup> Project

TBD

4<sup>th</sup> Project

TBD

5<sup>th</sup> Project

TBD

6<sup>th</sup> Project

TBD

7<sup>th</sup> Project

TBD

## Option: Parker Priority, 7<sup>th</sup>-8<sup>th</sup> Focus

| Parker Site                          | McCarthy Site                    | Byam Site         | Center Site       | Harrington Site    | South Row Site    |
|--------------------------------------|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| New 7 <sup>th</sup> -8 <sup>th</sup> | 5 <sup>th</sup> -6 <sup>th</sup> | K-4 <sup>th</sup> | K-4 <sup>th</sup> | PK-4 <sup>th</sup> | K-4 <sup>th</sup> |

## Option: Parker Priority, 5<sup>th</sup>-6<sup>th</sup> Focus

| Parker Site                          | McCarthy Site                    | Byam Site         | Center Site       | Harrington Site    | South Row Site    |
|--------------------------------------|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| New 5 <sup>th</sup> -6 <sup>th</sup> | 7 <sup>th</sup> -8 <sup>th</sup> | K-4 <sup>th</sup> | K-4 <sup>th</sup> | PK-4 <sup>th</sup> | K-4 <sup>th</sup> |

## Option: Parker Priority, 5<sup>th</sup>-8<sup>th</sup> Focus

| Parker Site                          | McCarthy Site      | Byam Site         | Center Site       | Harrington Site   | South Row Site    |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| New 5 <sup>th</sup> -8 <sup>th</sup> | PK-4 <sup>th</sup> | K-4 <sup>th</sup> | K-4 <sup>th</sup> | K-4 <sup>th</sup> | K-4 <sup>th</sup> |

## Option: Parker Priority, 4<sup>th</sup>-6<sup>th</sup> Focus

| Parker Site                          | McCarthy Site                    | Byam Site         | Center Site       | Harrington Site    | South Row Site    |
|--------------------------------------|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| New 4 <sup>th</sup> -6 <sup>th</sup> | 7 <sup>th</sup> -8 <sup>th</sup> | K-3 <sup>rd</sup> | K-3 <sup>rd</sup> | PK-3 <sup>rd</sup> | K-3 <sup>rd</sup> |

## Option: Parker Priority, 6<sup>th</sup>-8<sup>th</sup> Focus

| Parker Site                          | McCarthy Site      | Byam Site         | Center Site       | Harrington Site   | South Row Site    |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| New 6 <sup>th</sup> -8 <sup>th</sup> | PK-5 <sup>th</sup> | K-5 <sup>th</sup> | K-5 <sup>th</sup> | K-5 <sup>th</sup> | K-5 <sup>th</sup> |

# Option: Parker Priority, 7<sup>th</sup>-8<sup>th</sup> Focus

Parker Site

McCarthy Site

Byam Site

Center Site

Harrington Site

South Row Site

New 7<sup>th</sup>-8<sup>th</sup>

5<sup>th</sup>-6<sup>th</sup>

K-4<sup>th</sup>

K-4<sup>th</sup>

PK-4<sup>th</sup>

K-4<sup>th</sup>

- May force four Elementary Schools @ 600 Students
- Does not allow McCarthy to serve as swing space for elementary school projects
- Requires seven projects
- PreK not impacted until Harrington complete
- All students in two grades benefit from first project
- No opportunity to alleviate overcrowding at elementary schools

1<sup>st</sup> Project

Parker  
(7<sup>th</sup>-8<sup>th</sup>)

2<sup>nd</sup> Project

McCarthy  
(5<sup>th</sup>-6<sup>th</sup>)

3<sup>rd</sup> Project

South Row  
(K-4<sup>th</sup>)

4<sup>th</sup> Project

Harrington  
(PK-4<sup>th</sup>)

5<sup>th</sup> Project

Byam  
(K-4<sup>th</sup>)

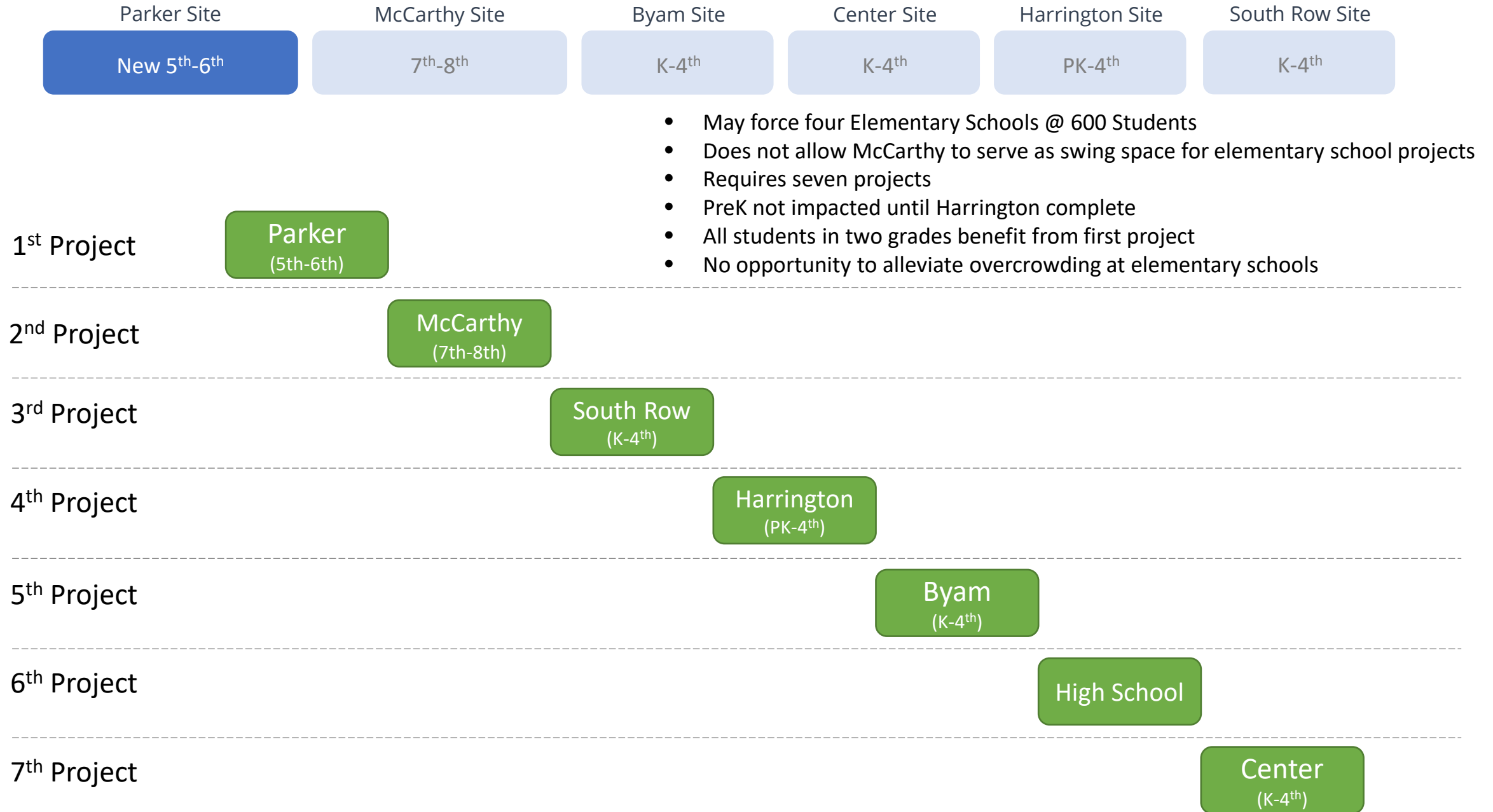
6<sup>th</sup> Project

High School

7<sup>th</sup> Project

Center  
(K-4<sup>th</sup>)

# Option: Parker Priority, 5<sup>th</sup>-6<sup>th</sup> Focus



# Option: Parker Priority, 5<sup>th</sup>-8<sup>th</sup> Focus (Two Middle Schools & Four ES Variation)

Parker Site

McCarthy Site

Byam Site

Center Site

Harrington Site

South Row Site

New 5<sup>th</sup>-8<sup>th</sup>

5<sup>th</sup>-8<sup>th</sup>

K-4<sup>th</sup>

K-4<sup>th</sup>

PK-4<sup>th</sup>

K-4<sup>th</sup>

- May force four Elementary Schools @ 600 Students
- Does not allow McCarthy to serve as swing space for elementary school projects
- Requires seven projects
- PreK not impacted until Harrington complete
- Half students in four grades benefit from first project
- No opportunity to alleviate overcrowding at elementary schools

1<sup>st</sup> Project

Parker  
(5<sup>th</sup>-8<sup>th</sup>)

2<sup>nd</sup> Project

McCarthy  
(5<sup>th</sup>-8<sup>th</sup>)

3<sup>rd</sup> Project

South Row  
(K-4<sup>th</sup>)

4<sup>th</sup> Project

Harrington  
(PK-4<sup>th</sup>)

5<sup>th</sup> Project

Byam  
(K-4<sup>th</sup>)

6<sup>th</sup> Project

High School

7<sup>th</sup> Project

Center  
(K-4<sup>th</sup>)



# Option: Parker Priority, 5<sup>th</sup>-8<sup>th</sup> Focus (One Middle School & Five ES Variation)

Parker Site

McCarthy Site

Byam Site

Center Site

Harrington Site

South Row Site

New 5<sup>th</sup>-8<sup>th</sup>

PK-4<sup>th</sup>

K-4<sup>th</sup>

K-4<sup>th</sup>

K-4<sup>th</sup>

K-4<sup>th</sup>

- Five Elementary Schools @ 480 Students
- PreK impacted after first project
- Opportunity to alleviate overcrowding at Elementary Schools after first project
- McCarthy may need some work to accept PreK-4<sup>th</sup> (Not depicted in timeline)
- McCarthy would not be available for swing space during elementary projects

1<sup>st</sup> Project

Parker  
(5<sup>th</sup>-8<sup>th</sup>)

2<sup>nd</sup> Project

South Row  
(K-4<sup>th</sup>)

3<sup>rd</sup> Project

Harrington  
(K-4<sup>th</sup>)

4<sup>th</sup> Project

Byam  
(K-4<sup>th</sup>)

5<sup>th</sup> Project

McCarthy  
(PK-4<sup>th</sup>)

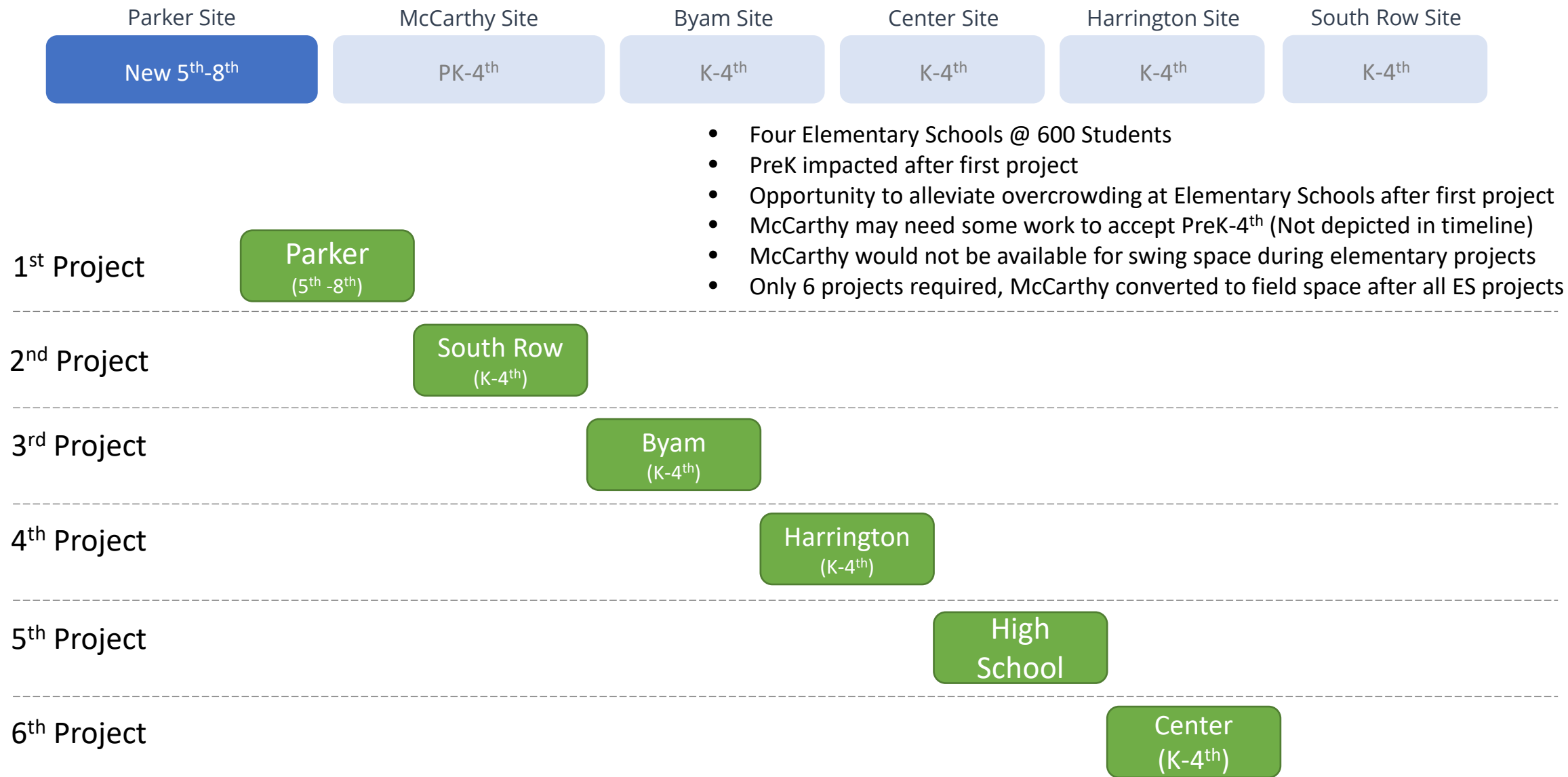
6<sup>th</sup> Project

High School

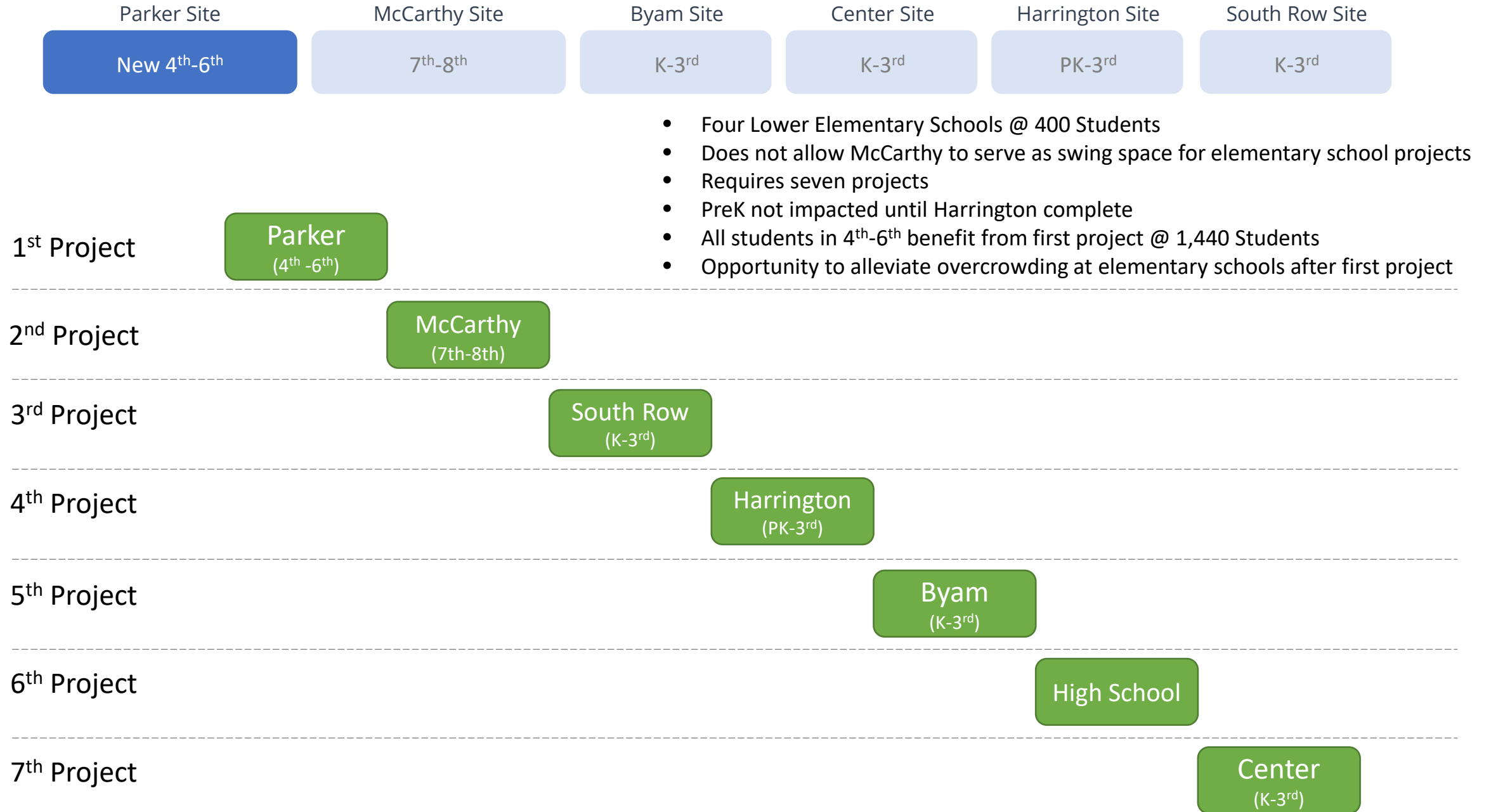
7<sup>th</sup> Project

Center  
(K-4<sup>th</sup>)

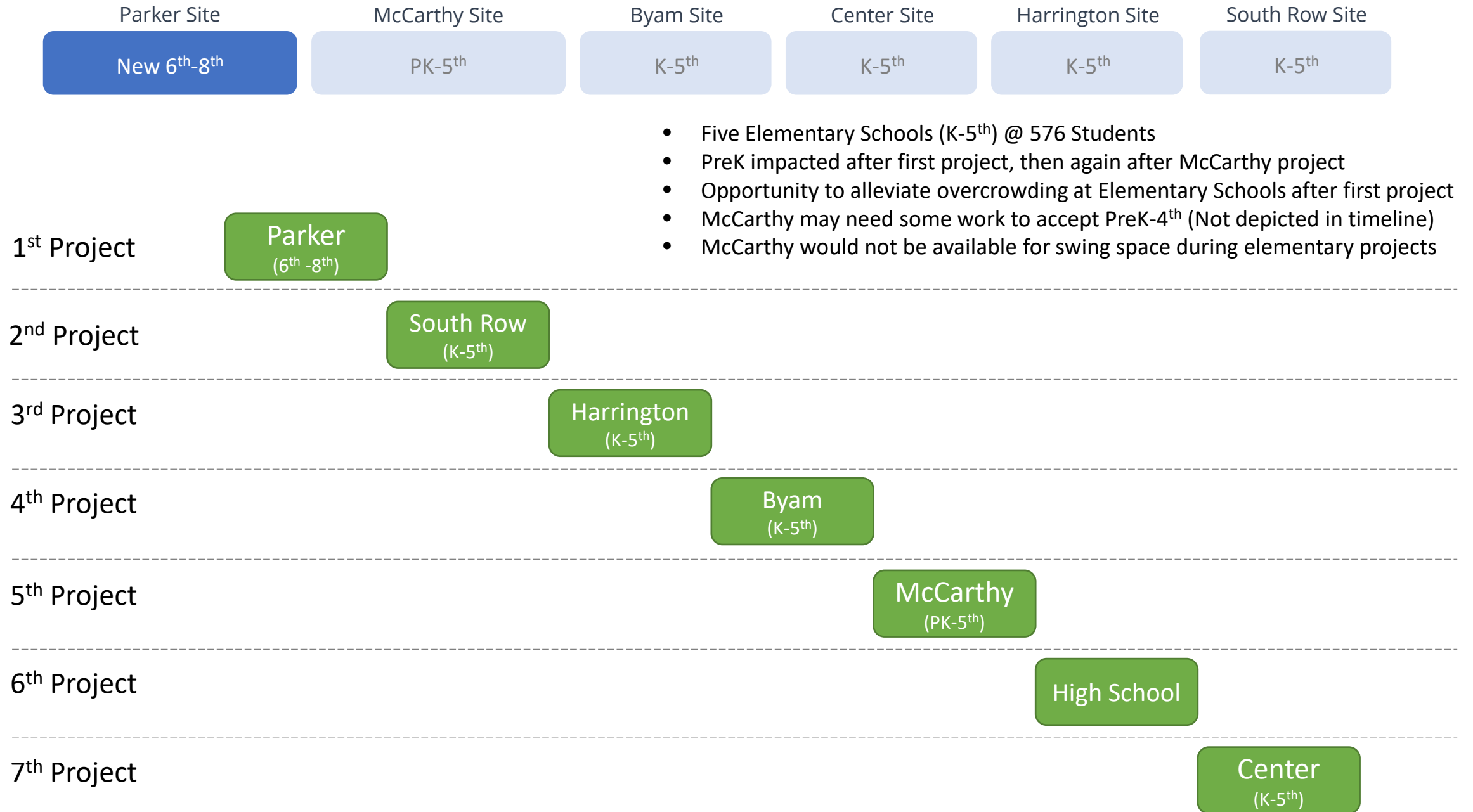
# Option: Parker Priority, 5<sup>th</sup>-8<sup>th</sup> Focus (One Middle School & Five then Four ES Variation)



# Option: Parker Priority, 4<sup>th</sup>-6<sup>th</sup> Focus



# Option: Parker Priority, 6<sup>th</sup>-8<sup>th</sup> Focus

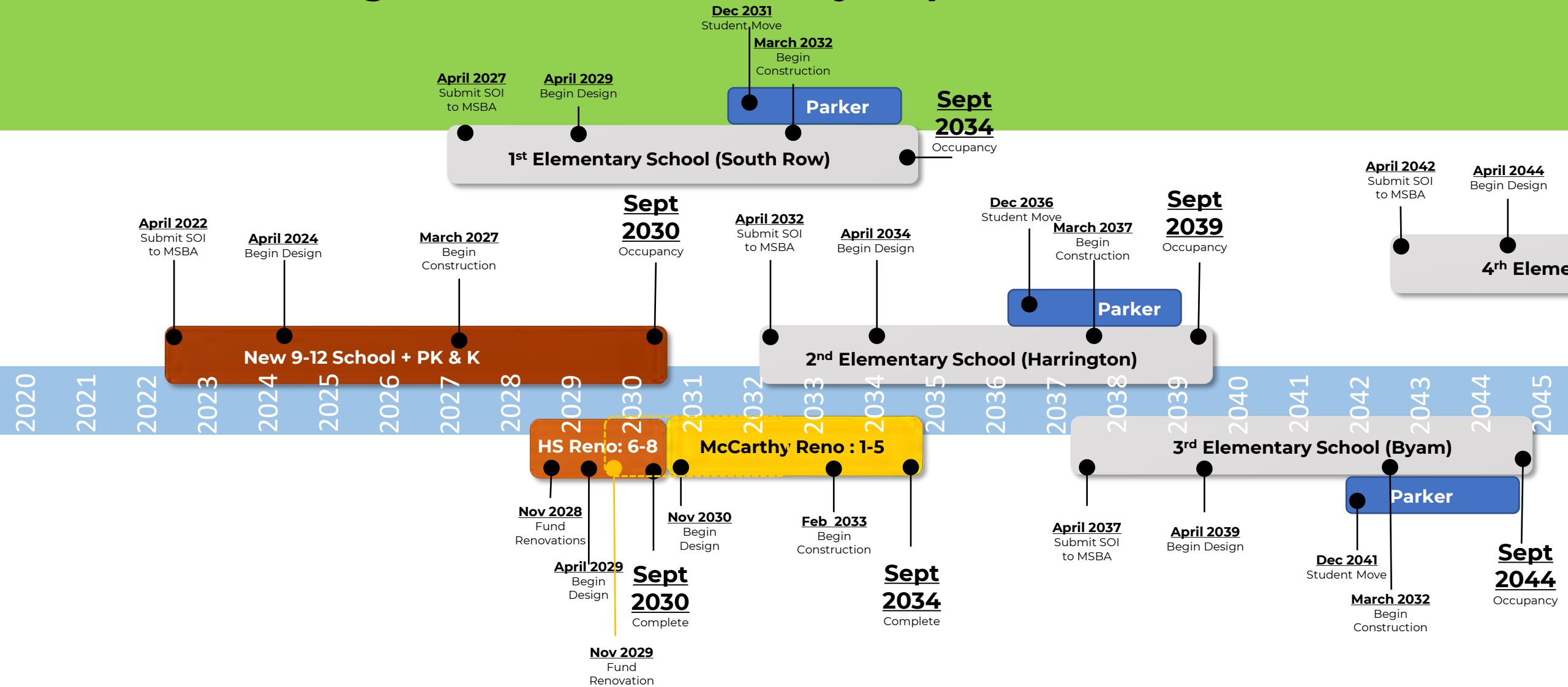


# Questions / Discussion



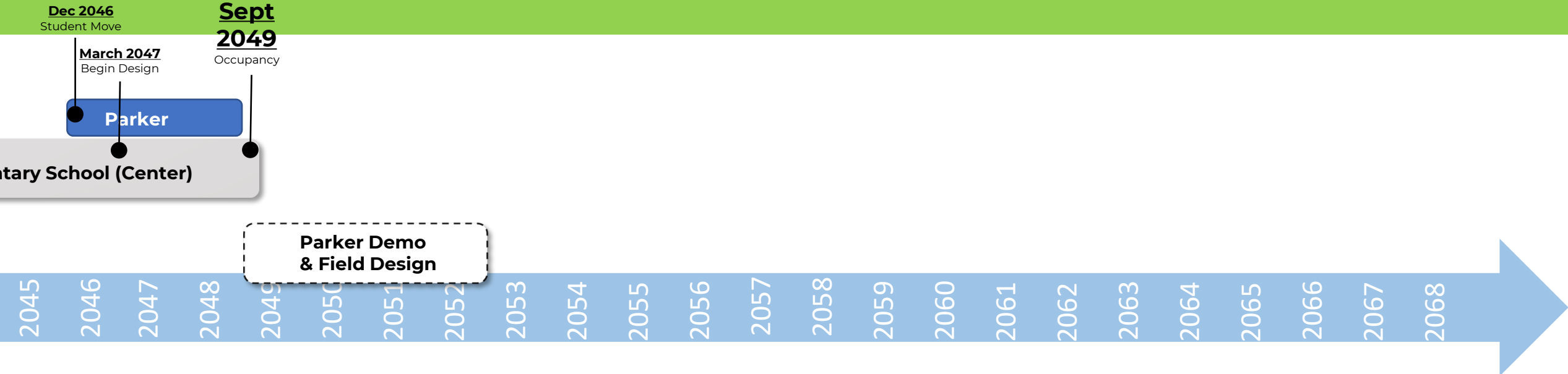
# Implementation Plans for Cost Estimating

# J5: High School + ECC Priority – updated for 2021 MP



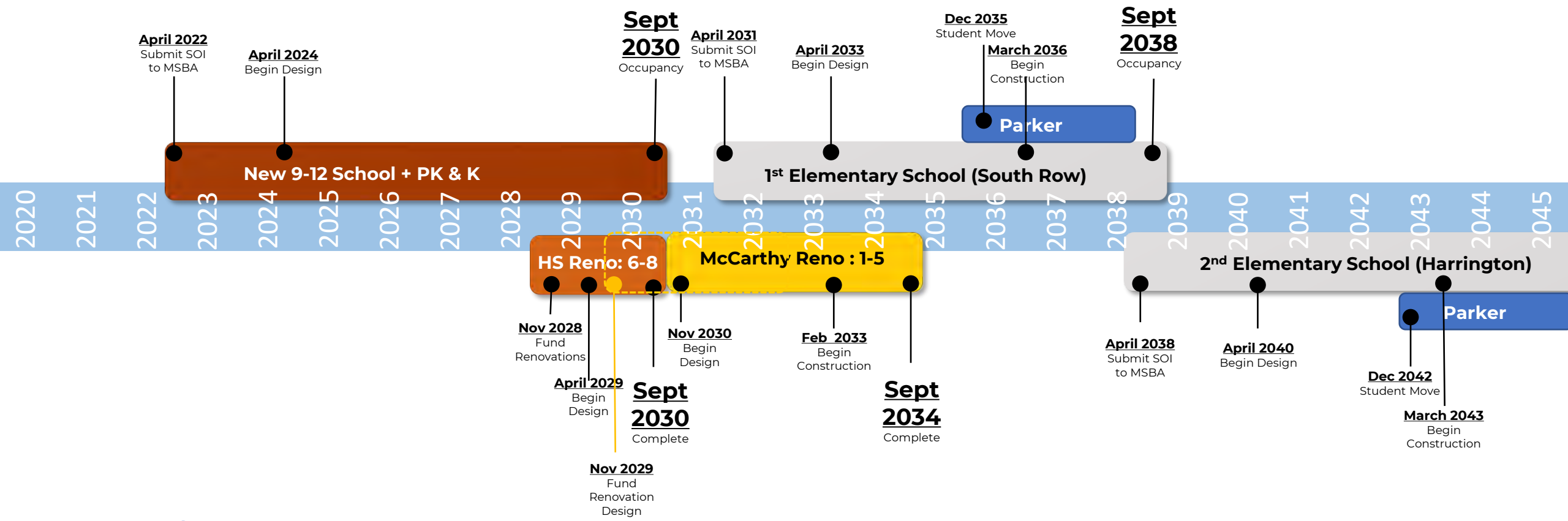
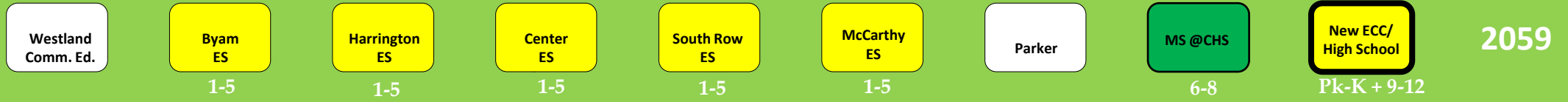
Capital Improvements to Keep Parker School Operational until 2048

# J5: High School + ECC Priority – updated for 2021 MP



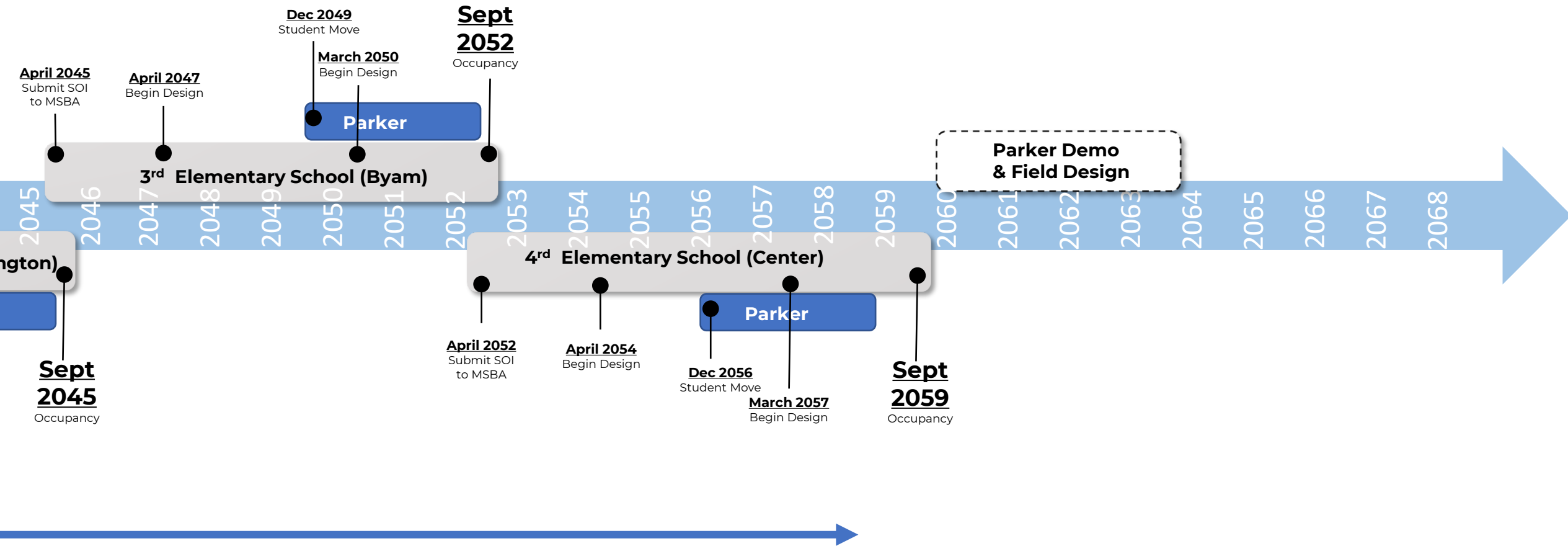


# J5: High School + ECC Priority – extended timeline



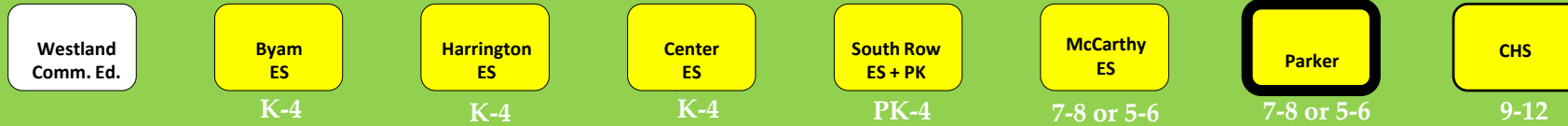
Capital Improvements to Keep Parker School Operational until 2058

# J5: High School + ECC Priority – extended timeline

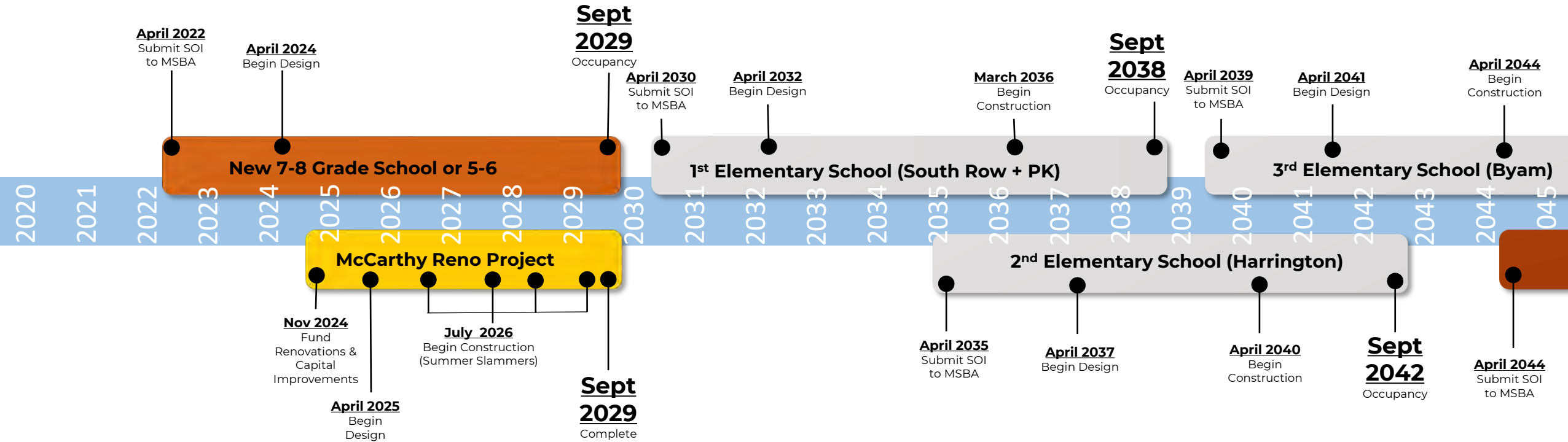


Capital Improvements to Keep Parker School Operational until 2058

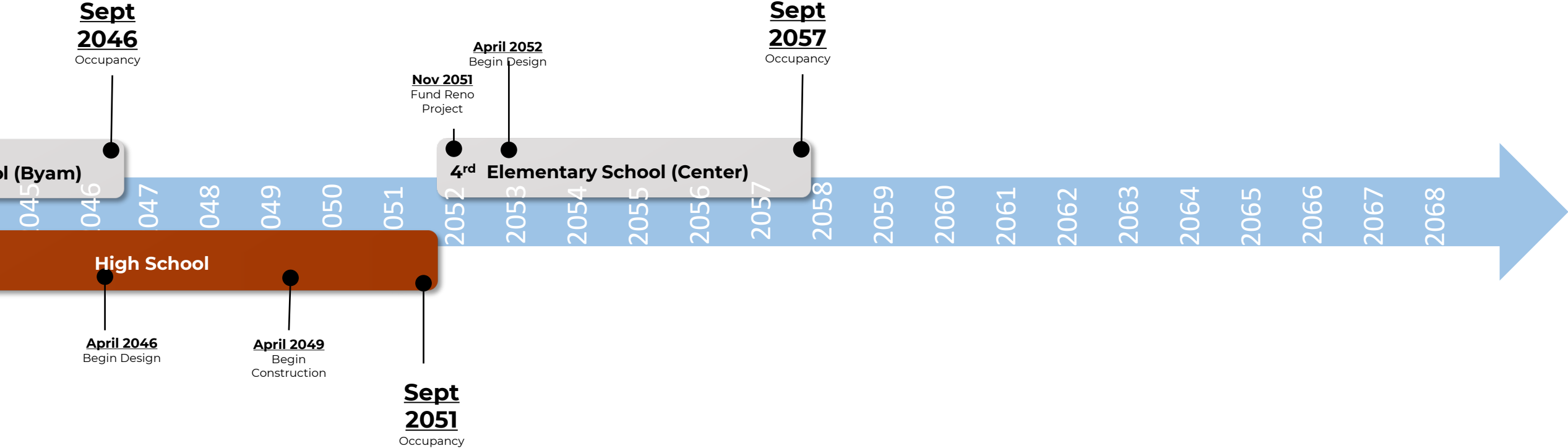
# P1: Parker as 7-8 Grades / P2: Parker as 5-6 Grades



2057



# P1: Parker as 7-8 Grades / P2: Parker as 5-6 Grades

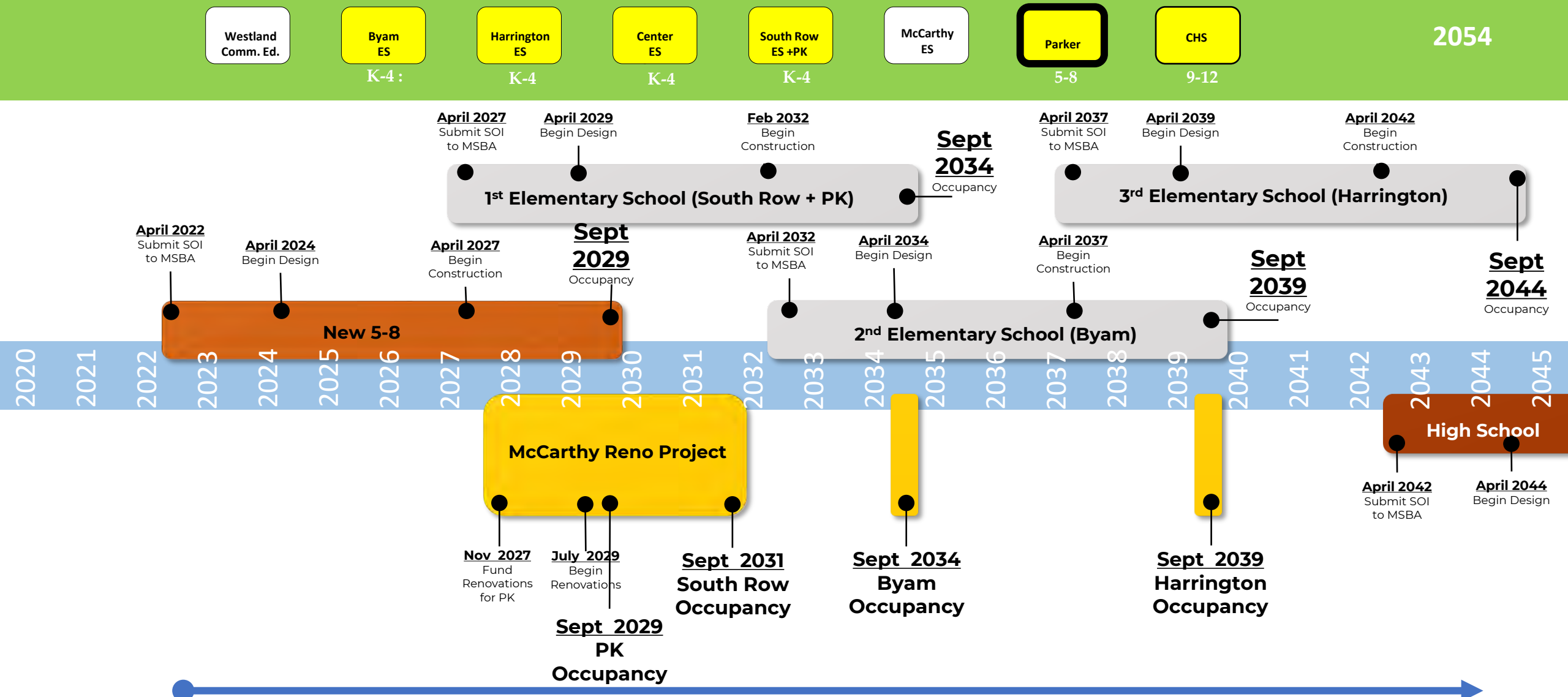


**Thank you**



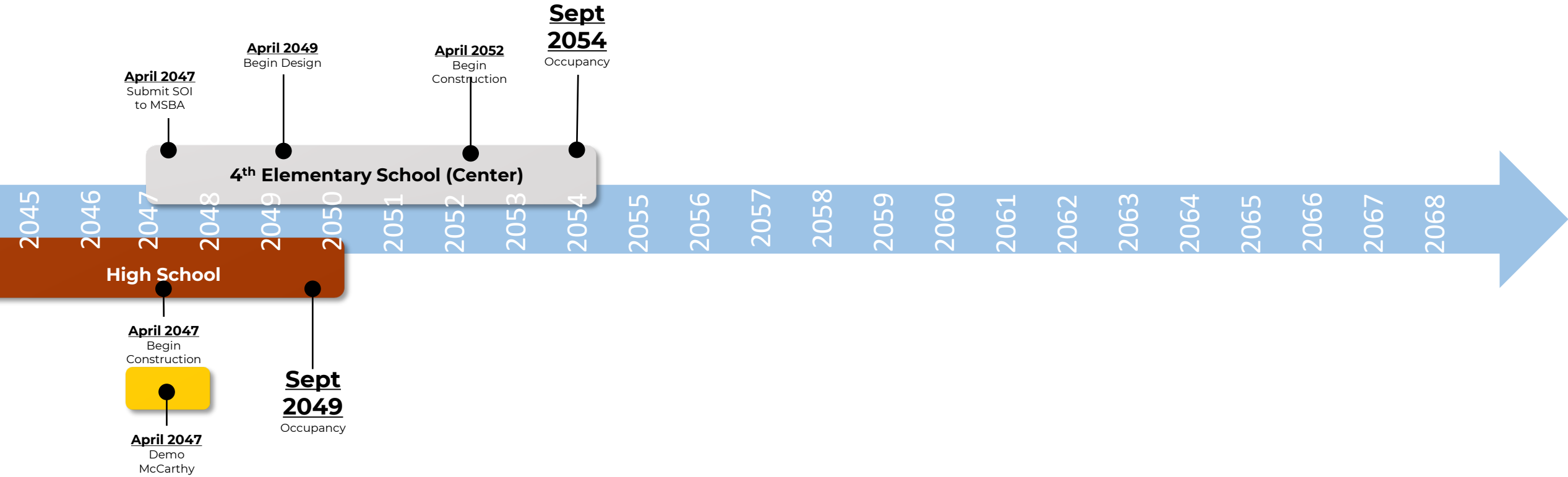


# P3.1: Parker as 5-8 Grades

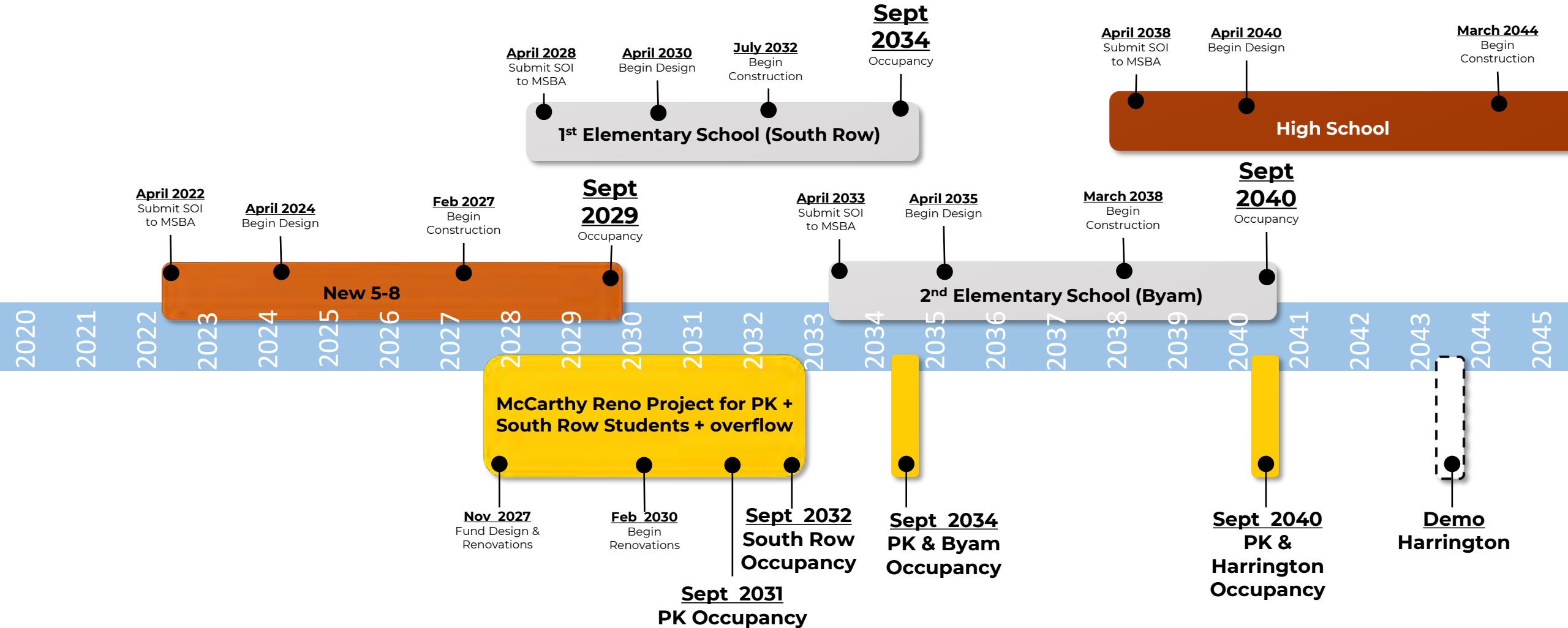


Capital Improvements to Keep McCarthy School Operational until 2044

# P3.1: Parker as 5-8 Grades

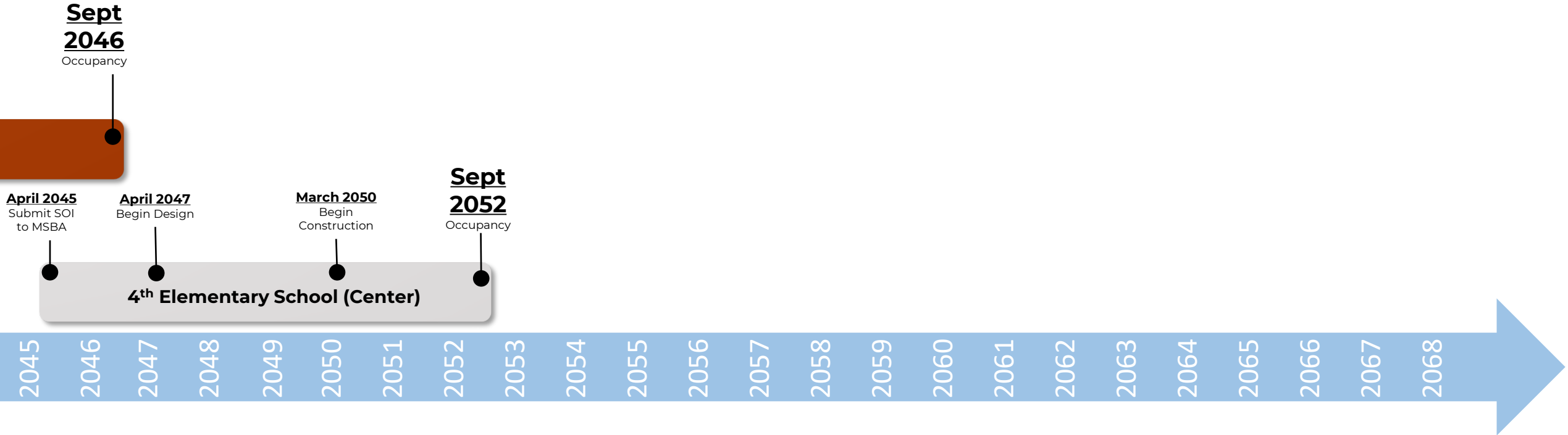


# P3.2a: Parker as 5-8 Grades (Harrington at McCarthy)





# P3.2a: Parker as 5-8 Grades (Harrington at McCarthy)



# P3.2b: Parker as 5-8 Grades - Accelerated Path

Westland  
Comm. Ed.

Byam  
ES

K-4 : 570

Harrington  
ES

Center  
ES

K-4: 372

South Row  
ES

K-4 :570

McCarthy /  
Harrington

PK:100 + K-4 :500

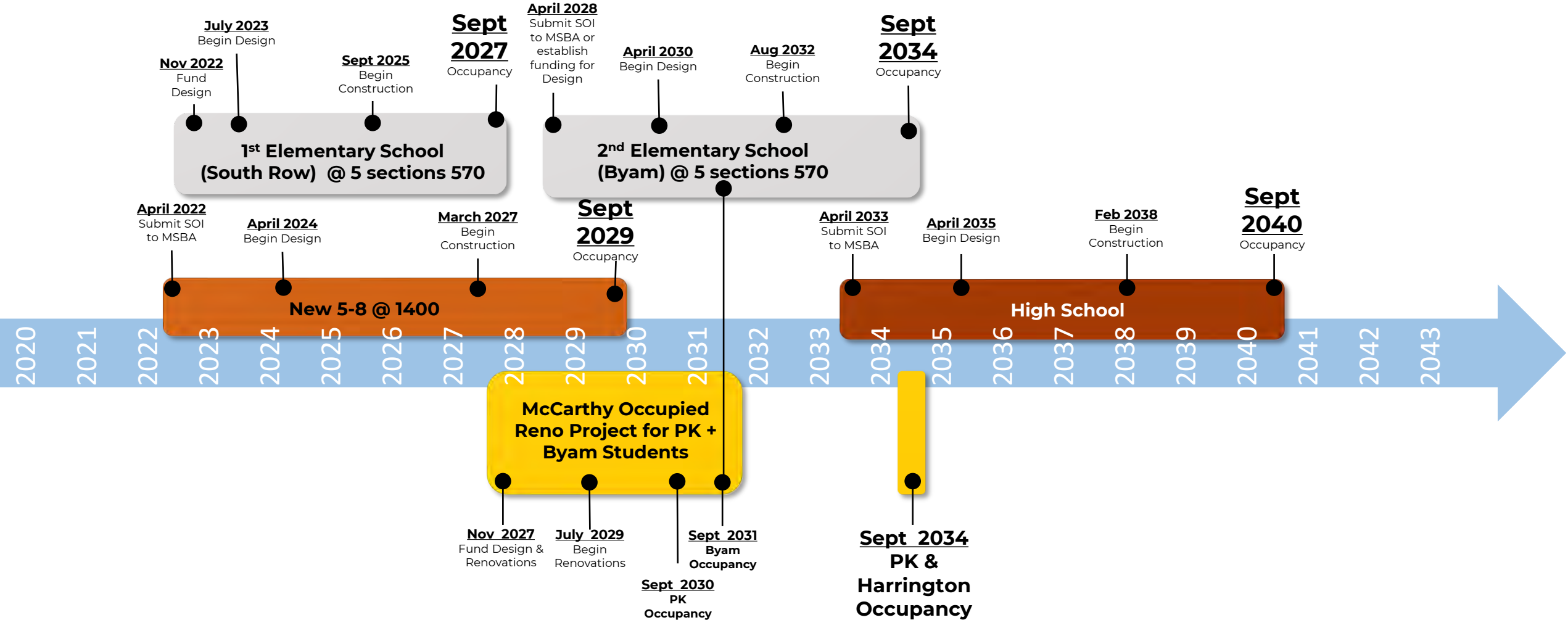
**Parker**

5-8 :1400

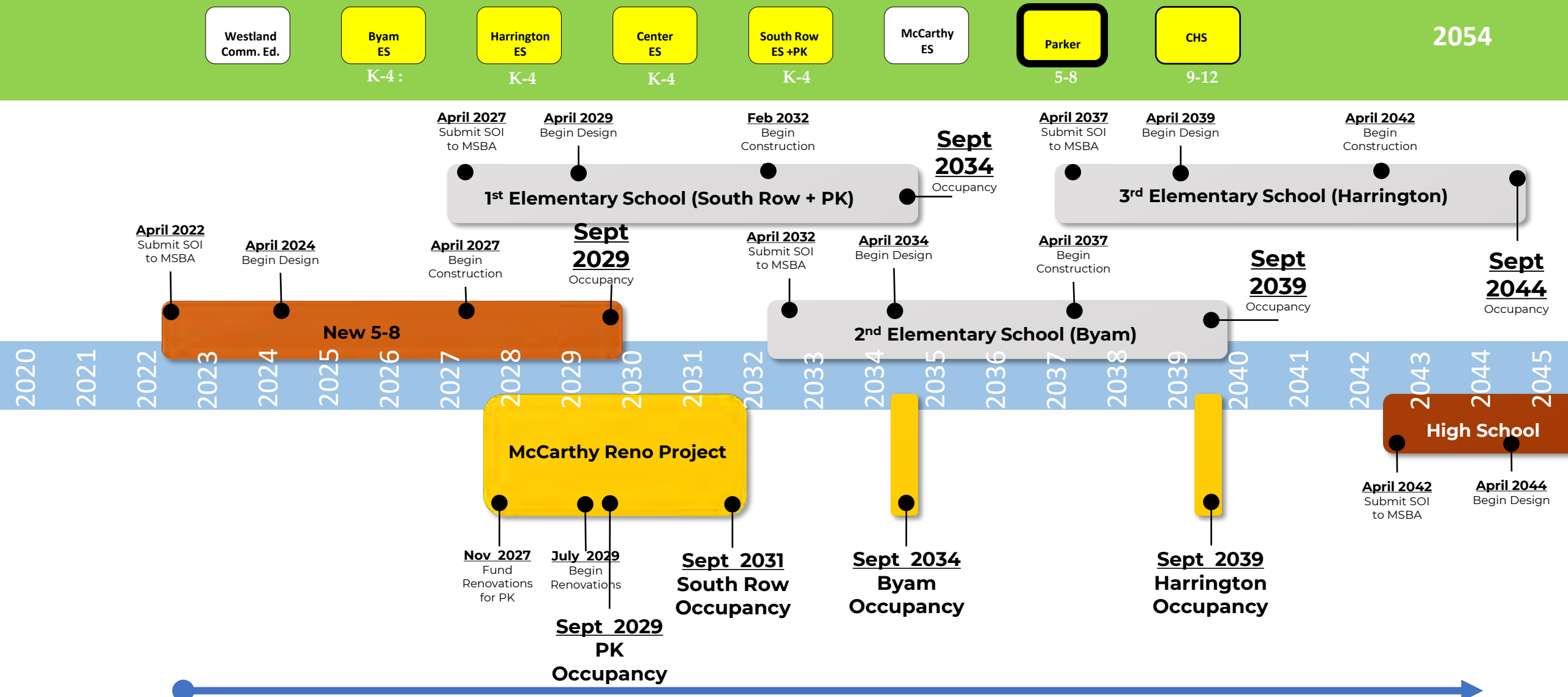
CHS

9-1 : 1400

2040

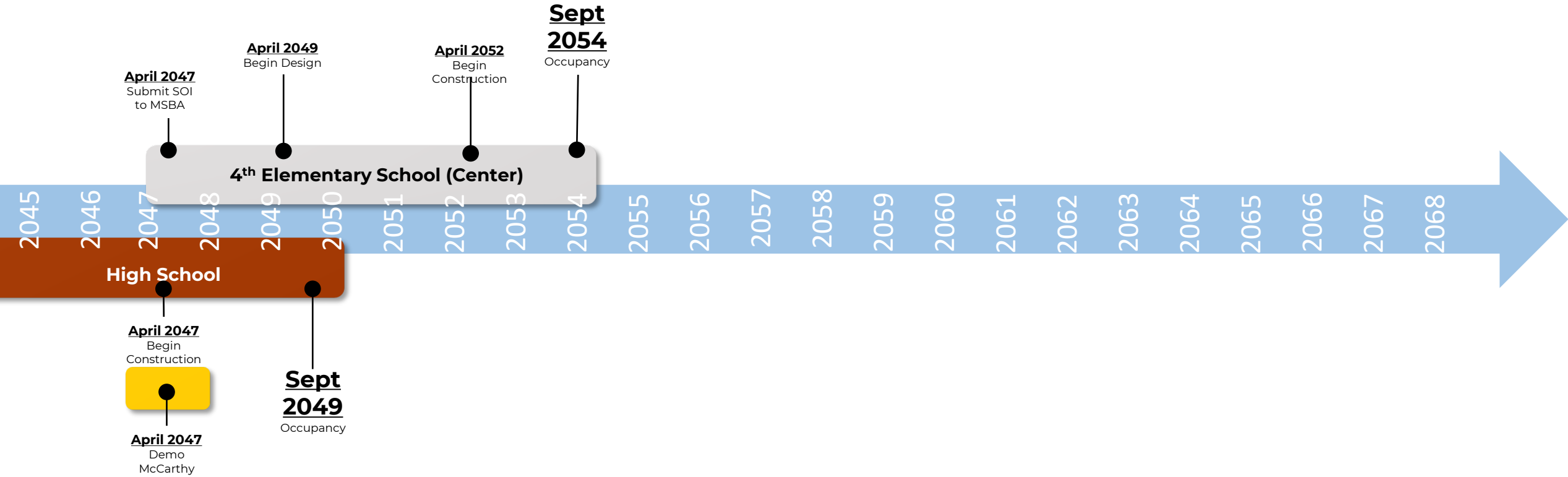


# P3.1: Parker as 5-8 Grades

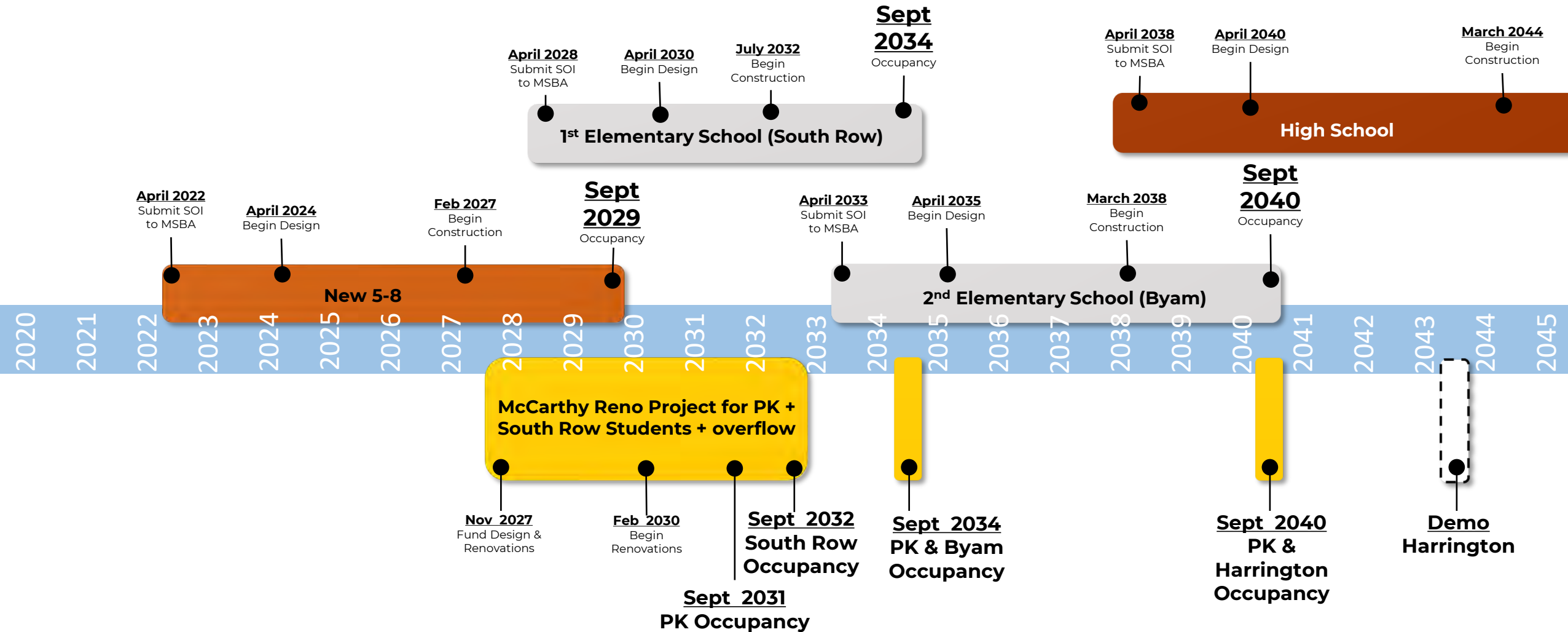


Capital Improvements to Keep McCarthy School Operational until 2044

# P3.1: Parker as 5-8 Grades



# P3.2a: Parker as 5-8 Grades (Harrington at McCarthy)



# P3.2a: Parker as 5-8 Grades (Harrington at McCarthy)



# P3.2b: Parker as 5-8 Grades - Accelerated Path

Westland  
Comm. Ed.

Byam  
ES

K-4 : 570

Harrington  
ES

Center  
ES

K-4: 372

South Row  
ES

K-4 :570

McCarthy /  
Harrington

PK:100 + K-4 :500

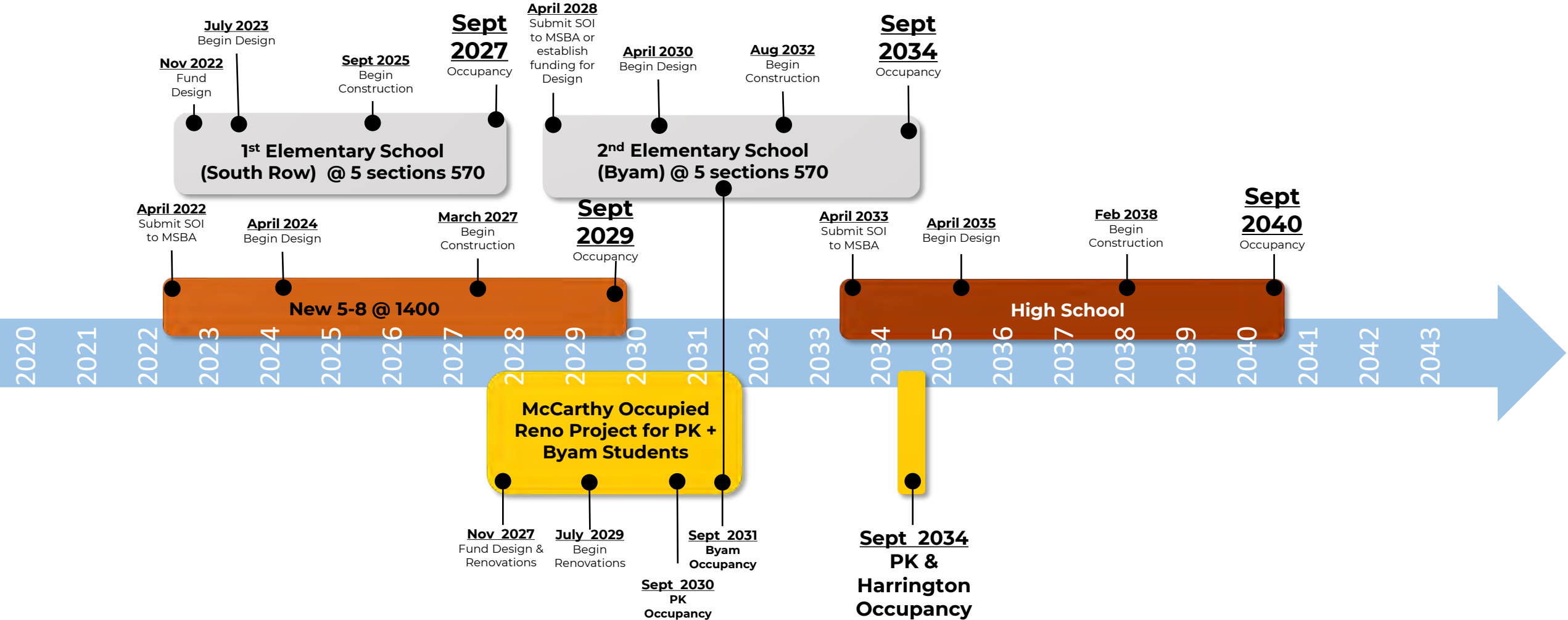
**Parker**

5-8 :1400

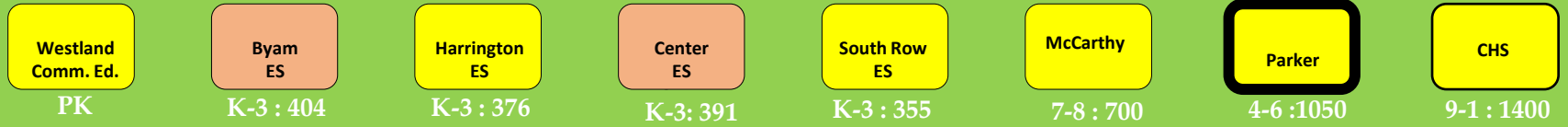
CHS

9-1 : 1400

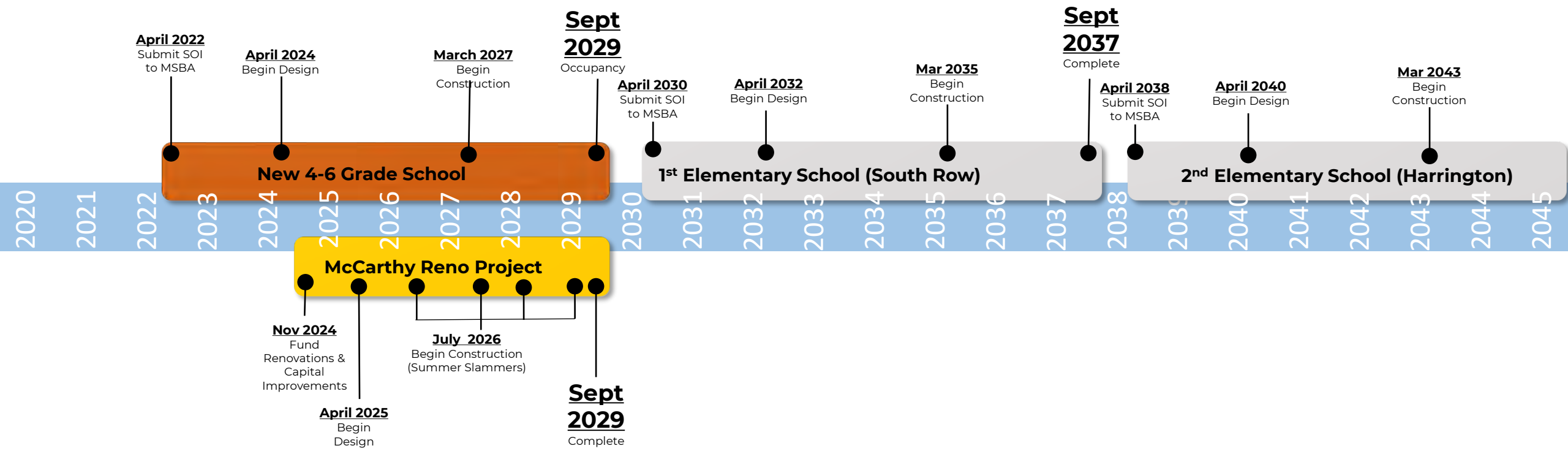
2040



# P4: Parker as 4-6 Grades

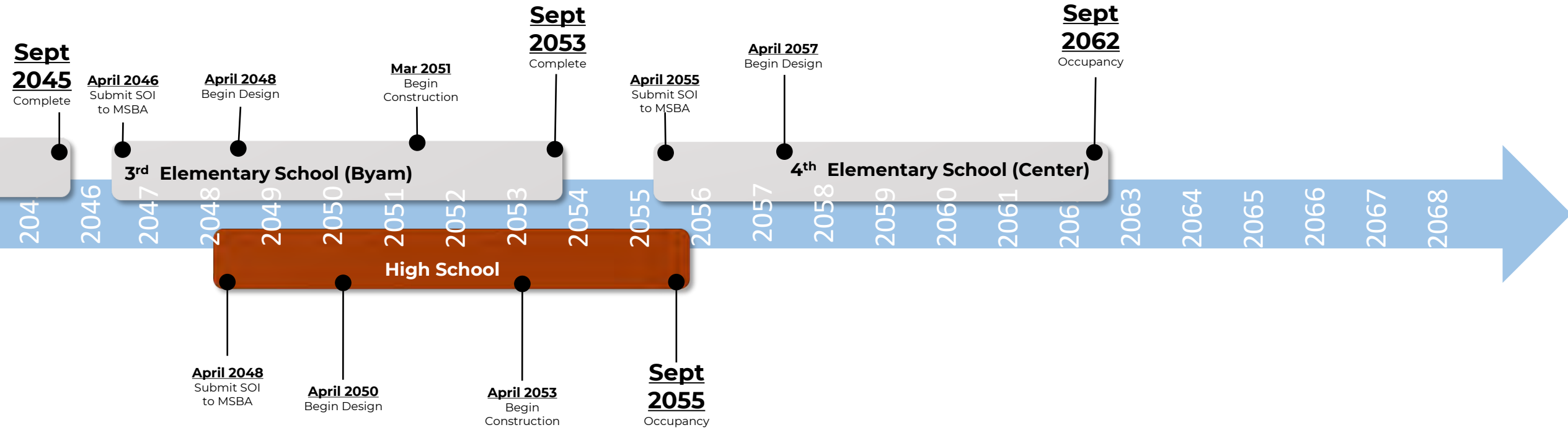


2062

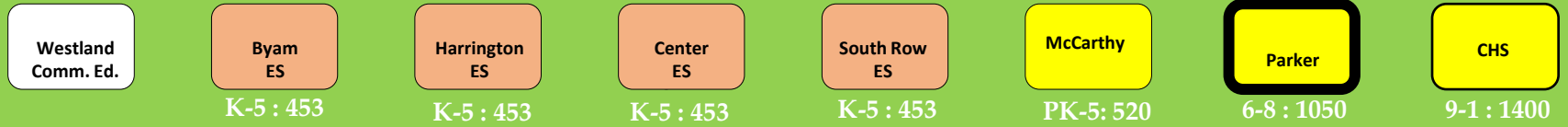




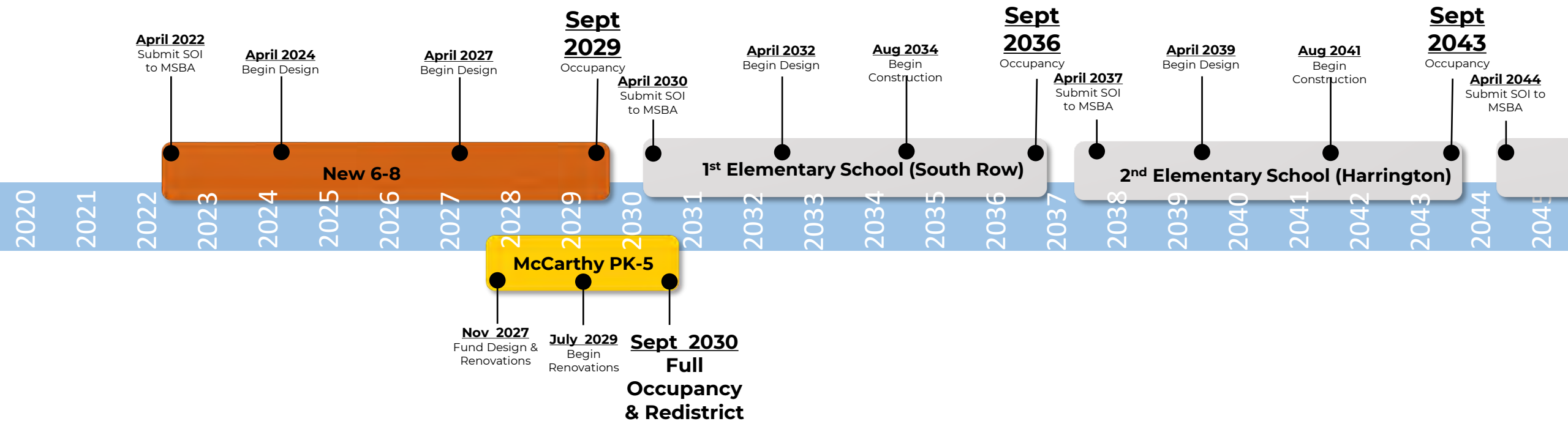
# P4: Parker as 4-6 Grades



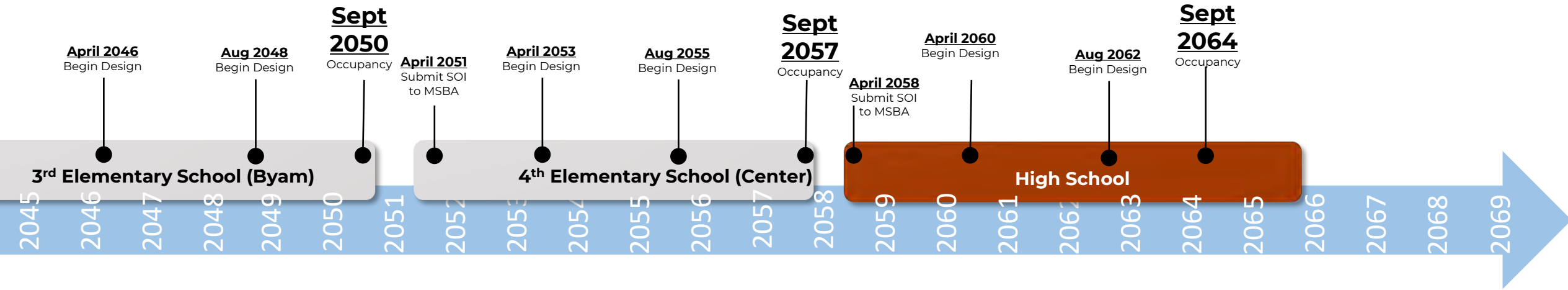
# P5: Parker as 6-8 Grades



2069



# P5: Parker as 6-8 Grades



# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: December 19, 2021  
Re: FY2023 Capital Plan Update

---

Attached please find an e-mail communication from John Sousa, Town of Chelmsford Finance Director/Treasurer, pertaining to the FY2023 capital plan recommendations that were approved by the Capital Planning Committee and will be submitted to Town Meeting in April for funding approval.

Six (6) of the eight capital projects submitted by the school department for funding consideration totaling \$ 1.614 million were recommended for approval. The two projects not recommended for funding were the tennis courts replacement project (\$ 1.2 million) and the exterior lighting upgrade (\$ 13K) at Chelmsford High School. Town Manager Cohen has indicated he may seek an alternate funding mechanism to replace the tennis courts at CHS and the exterior lighting upgrade at CHS was below the \$ 25K threshold for capital project consideration. I will bring a separate funding recommendation for the \$ 13K with the use of one-time surplus funds later this year to the school committee for review and consideration.

**From:** [Sousa, John](#)  
**To:** [cfddc2@aol.com](#); [lavallch@verizon.net](#); [Lussier, Darlene](#); [Goselin Sr., David](#); [jillkenny@gmail.com](#); [Doherty, Jeffrey](#)  
**Cc:** [Cohen, Paul](#); [Crocker-Timmins, Virginia](#); [Becky Herrmann](#); [Boyle, David](#); [Bruce, Kristina](#); [Dzuris, Tricia](#); [Herrmann, Becky](#); [Lutter, Ted](#); [Parziale, Jeanne](#); [Persichetti, Gary](#); [Ryan, Gary](#); [Spinney, Jim](#); [Lang, Jay](#); [Johnson-Collins, Joanna](#)  
**Subject:** FY23 Capital Improvement Plan  
**Date:** Friday, December 10, 2021 9:36:38 AM  
**Attachments:** [FY23 Capital Planning Recommendation.pdf](#)

---

Good Morning:

Please find a copy attached of the FY23 Capital Improvement Plan recommendation that was approved at our virtual meeting last night. This plan will be presented to the Select Board, School Committee, and Finance Committee at the Tri-Board meeting on Monday evening, December 13th. Finally, the FY23 Capital Budget will be presented to Town Meeting in April 2022 for consideration and approval.

The Committee reviewed 18 projects totaling just over \$4.95M. 16 projects were recommended for funding in FY23. Two projects were deferred. The Committee voted to recommend the total amount financed to not exceed \$3,770,307. After deducting \$15,054 of bond premiums, the net amount to be financed through municipal bonds is \$3,755,253.

Thank you to our citizen members as well as members representing the School Committee, Finance Committee, and Board of Library Trustees for volunteering your time to assist with the development of the Town's annual capital budget. The attendance of our Select Board Liaison, Virginia Crocker-Timmins, is appreciated.

John

John Sousa, Jr.  
Finance Director/Treasurer  
Town of Chelmsford  
50 Billerica Rd.  
Chelmsford, MA 01824  
(978) 244-3390

## FY2023 Capital Improvement Plan Recommendation

| <b>Detail</b>  |   |              |                     |
|----------------|---|--------------|---------------------|
| <b>Sheet #</b> | <b>Project</b>                              | <b>Cost</b>  | <b>Funded</b>       |
| 1              | IT - Network Switch Replacement             | \$ 130,000   | \$ 130,000          |
| 2              | IT - Door Security System                   | \$ 100,000   | \$ 100,000          |
| 3              | Town Clerk - Vault & Storage Upgrades       | \$ 53,000    | \$ 53,000           |
| 4              | Library - Masonry Repairs                   | \$ 60,000    | \$ 60,000           |
| 5              | Fire - Staff Vehicle Replacement            | \$ 57,750    | \$ 57,750           |
| 6              | Fire - Replace Engine 3                     | \$ 785,122   | \$ 785,122          |
| 7              | DPW - Sidewalk Construction                 | \$ 350,000   | \$ 350,000          |
| 8              | DPW - Road Improvements                     | \$ 400,000   | \$ 400,000          |
| 9              | DPW - Sander Truck Replacement              | \$ 165,000   | \$ 165,000          |
| 10             | Facilities - Pickup Truck Replacement       | \$ 55,000    | \$ 55,000           |
| 11             | School - HVAC Ductwork Repair/ Service      | \$ 156,354   | \$ 156,354          |
| 12             | School - Stair Treads - Byam, Harr., Parker | \$ 135,218   | \$ 135,218          |
| 13             | School - Restroom Upgrades - Westlands      | \$ 455,400   | \$ 455,400          |
| 14             | School - Gymnasium Walls - So. Row & Ctr.   | \$ 72,108    | \$ 104,108          |
| 15             | School - Kitchen Upgrade - McCarthy         | \$ 438,355   | \$ 438,355          |
| 16             | School - Boiler Replacement - CHS           | \$ 325,000   | \$ 325,000          |
| 17             | School - Basketball & Tennis Courts         | \$ 1,200,000 |                     |
| 18             | School - Lighting Upgrade - CHS             | \$ 13,662    |                     |
|                | TOTAL:                                      | \$ 4,951,969 | \$ 3,770,307        |
|                | LESS: Bond Premiums                         |              | \$ (15,054)         |
|                |   |              | \$ -                |
|                | Net Amount Borrowed                         |              | <u>\$ 3,755,253</u> |

# COVID-19 Cases, Pool Testing, Test & Stay, and Vaccination Status Update

Chelmsford Public Schools

December 21, 2021

# Massachusetts COVID-19 Vaccination Data

| Date Published: Thursday December 16, 2021 |            |                                    |   |                  |   |
|--|------------|------------------------------------|---|------------------|---|
| Town of Chelmsford                         |            |                                    |   |                  |   |
| Age Group                                  | Population | Individuals with at least one dose | Individuals with at least one dose per capita | Fully Vaccinated | Fully Vaccinated individuals per capita |
| 5 - 11 Years                               | 2,775      | 1,538                              | 55%   | 1,043            | 38%                                     |
| 12 - 15 Years                              | 1,812      | 1,498                              | 83%   | 1,330            | 73%                                     |
| 16 - 19 Years                              | 1,721      | 1,529                              | 89%   | 1,452            | 84%                                     |



# Pool Testing Participation – School Level

Chelmsford Public Schools

## School Level Data - Participation in Pool Testing and Test & Stay Protocol

|                                     | Enrollment | Individuals enrolled in Pool Testing | % of School | Individuals enrolled in Test & Stay Protocol | % of School |
|-------------------------------------|------------|--------------------------------------|-------------|--|-------------|
| <b>Chelmsford High School</b>       | 1,345      | 266                                  | 20%         | 177  | 13%         |
| <b>McCarthy Middle School</b>       | 832        | 307                                  | 37%         | 435  | 52%         |
| <b>Parker Middle School</b>         | 723        | 263                                  | 36%         | 337  | 47%         |
| <b>Byam Elementary School</b>       | 511        | 223                                  | 44%         | 271  | 53%         |
| <b>Center Elementary School</b>     | 500        | 255                                  | 51%         | 222  | 44%         |
| <b>Harrington Elementary School</b> | 472        | 182                                  | 39%         | 297  | 63%         |
| <b>South Row Elementary School</b>  | 447        | 216                                  | 48%         | 329  | 74%         |

Consents Provided as of  
12.17.2021:

1,712

2,068

# Chelmsford Public Schools COVID-19 Pool Testing Results

| Test Week      | Week Beginning | Total Tests Administered | # Tests Positive | # Tests Negative | % Positivity |
|----------------|----------------|--------------------------|------------------|------------------|--------------|
| 1              | 9.27.2021      | 1,011                    | 1                | 1,010            | 0.10%        |
| 2              | 10.4.2021      | 1,166                    | 2                | 1,164            | 0.17%        |
| 3              | 10.11.2021     | 1,175                    | 1                | 1,174            | 0.09%        |
| 4              | 10.18.2021     | 1,248                    | 0                | 1,248            | 0.00%        |
| 5              | 10.25.2021     | 1,294                    | 3                | 1,291            | 0.23%        |
| 6              | 11.1.2021      | 1,280                    | 4                | 1,276            | 0.31%        |
| 7              | 11.8.2021      | 1,303                    | 6                | 1,297            | 0.46%        |
| 8              | 11.15.2021     | 1,252                    | 1                | 1,251            | 0.08%        |
| 9              | 11.29.2021     | 1,285                    | 1                | 1,284            | 0.08%        |
| 10             | 12.6.2021      | 1,330                    | 5                | 1,325            | 0.38%        |
| 11             | 12.13.2021     | 1,274                    | 2                | 1,272            | 0.16%        |
|                |                |                          |                  |                  |              |
| <b>TOTALS:</b> |                | 13,618                   | 26               | 13,592           | 0.19%        |

# Chelmsford Public Schools Test & Stay Results

| Month     | Total Tests Administered | # Tests Positive | # Tests Negative | % Positivity |
|-----------|--------------------------|------------------|------------------|--------------|
|           |                          |                  |                  |              |
| September | 709                      | 12               | 697              | 1.69%        |
| October   | 682                      | 1                | 681              | 0.15%        |
| November  | 1,411                    | 15               | 1,396            | 0.07%        |

# Chelmsford Public Schools Test & Stay Results

| November, 2021 | Total Tests Administered | # Tests Positive | # Tests Negative | % Positivity |
|----------------|--------------------------|------------------|------------------|--------------|
| CHS            | 40                       | 0                | 40               | 0.00%        |
| McCarthy       | 507                      | 5                | 502              | 0.99%        |
| Parker         | 208                      | 1                | 207              | 0.48%        |
| Byam           | 70                       | 0                | 70               | 0.00%        |
| Center         | 339                      | 4                | 335              | 1.18%        |
| Harrington     | 114                      | 4                | 110              | 3.51%        |
| South Row      | 133                      | 1                | 132              | 0.75%        |
| CHIPs/Comm Ed  | 0                        | 0                | 0                | 0.00%        |
|                |                          |                  |                  |              |
| <b>TOTAL:</b>  | <b>1,411</b>             | <b>15</b>        | <b>1,396</b>     | <b>0.07%</b> |

# School Level Vaccinations

| Chelmsford Public Schools     |            |  |             |
|-------------------------------|------------|--|-------------|
| School Level Vaccination Data |            |  |             |
|                               | Enrollment | Individuals sharing vaccination status | % of School |
| Chelmsford High School        | 1,345      | 1,046                                  | 78%         |
| McCarthy Middle School        | 832        | 273                                    | 33%         |
| Parker Middle School          | 723        | 246                                    | 34%         |

# Chelmsford Public Schools Weekly COVID-19 Dashboard

## Positive COVID-19 Cases in Chelmsford Public Schools

The data in the table below represents the number of positive COVID-19 cases involving students and staff in the Chelmsford Public Schools during the reporting period specified.

Please note the following definitions:

1. Reported positive cases for students: Number of reported positive cases for students who are enrolled in the school.
2. Reported positive cases for staff: Number of reported positive cases for district staff members employed by the school district.

A weekly report will be posted each Friday.

| School                       | Number of STUDENTS with confirmed positive cases from 12/9 to 12/15 | Number of district STAFF with confirmed positive cases from 12/9 to 12/15 |
|------------------------------|---|---|
| CHIPs Integrated Pre-School  | 1   | 0   |
| Lions Pride Pre-School       | 0   | 0   |
| Byam Elementary School       | 5   | 0   |
| Center Elementary School     | 2   | 1   |
| Harrington Elementary School | 2   | 0   |
| South Row Elementary School  | 2   | 0   |
| McCarthy Middle School       | 5   | 1   |
| Parker Middle School         | 6   | 1   |
| Chelmsford High School       | 6   | 3   |

# CHELMSFORD PUBLIC SCHOOLS

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## Memorandum

TO: Jay Lang, Ed.D., Superintendent of Schools  
Members of the School Committee

FROM: Joanna Johnson-Collins, Director of Business & Finance

DATE: December 16, 2021

RE: New On-line Payment Processing Platform

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The Chelmsford Public Schools currently uses MCC – Invoice Cloud for two applications: 1) for families to register their child to ride the bus and pay the associated bus fee and 2) for families to register their child for high school sports and pay the associated athletic fee. The vendor will no longer be offering this platform, so we have selected a new on-line platform for the registration and payment processing of these two applications. The purpose of this memo is to discuss the fees associated with the new platform and to seek guidance from the committee on whether to absorb the fees in total or to pass on a portion of the fee to the family.

The MCC – Invoice Cloud platform charged an annual fee (\$ 3,000) as well as a per transaction fee (ranging from 2.5% to 2.7%). These fees were absorbed by the school district and totaled approximately \$ 21,000 a year. No transaction fee was passed on to the family for the on-line payment transaction. The transaction fees paid by the district were netted against the revenue and recorded in the transportation and athletic revolving funds.

The new on-line platform charges a percentage fee based on the dollar amount of the transaction with no fixed annual fee. The current percentage is 3.95% for the remainder of this school year, however the fee will increase to 4.95% as of July 2022. Should the district absorb the entire fee, the estimated annual amount will be \$ 36,000, still recorded in the transportation and athletics revolving funds. Should the district begin to pass on a fee (or portion) to the family, this would increase the amount of the bus fee and athletic participation fee by an average of between \$ 3.50 and \$ 6.00. Below please find a chart of the impacts of a 2% transaction fee, which would maintain the current district portion of the fees at the \$ 21,000 level.

| Type                      | Current Amount | 2% Fee | Revised Amount |
|---------------------------|----------------|--------|----------------|
| Bus Fee – Early Bird      | 175            | 3.50   | 178.50         |
| Bus Fee – Regular         | 200            | 4.00   | 204.00         |
| Bus Fee – Late            | 225            | 4.50   | 229.50         |
|                           |                |        |                |
| Athletic Fee First Sport  | 300            | 6.00   | 306.00         |
| Athletic Fee Second Sport | 250            | 5.00   | 255.00         |
| Athletic Fee Third Sport  | 200            | 4.00   | 204.00         |

Thank you for your review and input in the decision of the district to absorb the entire fee or to increase the fees to the families slightly to maintain the amount that the district has historically paid for an on-line payment processing platform. While this is a relatively small increase to either the district or family with bus and

athletic fees, there is a concern if the new on-line payment processing platform is expanded in the future to incorporate other district fees not currently paid on-line (i.e. student activity fees, field trip fees, student travel fees) and even potentially student fundraising activities and the unintended consequences/impact such an expansion may have on the district budget.

I look forward to discussing this matter at the regular school committee meeting Tuesday evening.



# CHELMSFORD PUBLIC SCHOOLS

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## Memorandum

TO: Jay Lang, Ed.D., Superintendent of Schools  
Members of the School Committee

FROM: Joanna Johnson-Collins, Director of Business & Finance

DATE: December 16, 2021

RE: FY2022 Recommended Budget Transfer – Playground

---

I am writing at this time to request one budget transfer for FY2022.

As reported in the first quarter FY2022 financial update, the local budget has a favorable variance in the employee separation cost category. Early retirement incentive payments (to teachers who retired at the end of last school year) were originally scheduled to be paid in July 2021 (FY2022), however were paid in June 2021 (FY2021) due to some other favorable budget variances in FY2021. The category is projected to be favorable by \$ 129,792. After this budget transfer of \$ 38,143, the category will remain favorable by \$ 91,649.

These funds will be used for the Center Elementary School Playground Project. The overall cost for the project is \$ 188,143. We had previously encumbered \$ 100,000 towards the project (part of the local budget capital DESE category in FY2021) and the Center School PTO will generously be funding \$ 50,000 through our gifts and donations fund. If approved by the school committee, the balance of \$ 38,143 will be funded through the same 7200 Capital DESE function code category.

| From           |                           | To             |                           | Amount        |
|----------------|---------------------------|----------------|---------------------------|---------------|
| 15150000-51140 | Employee Separation Costs | 17200000-57800 | Capital – Land & Building | 38,143        |
|                |                           | <b>Total</b>   |                           | <b>38,143</b> |

*I recommend the school committee vote to approve the FY2022 local operating budget transfer of \$ 38,143 from the Employee Separation Costs account to the Capital Land & Building account as presented.*



# CHELMSFORD PUBLIC SCHOOLS

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Dr. Linda Hirsch, Assistant Superintendent

## MEMORANDUM

To: Dr. Jay Lang, Superintendent  
Members of the Chelmsford School Committee

From: Dr. Linda Hirsch, Assistant Superintendent *Linda J. Hirsch*

Date: December 21, 2021

RE: Paper – 24/7 Online Tutoring Program Update

---

In October, I presented about our new access to a secure, online tutoring service called *Paper*. This is a free service that our district is providing for students in Grs. 5-12 through our ESSER grant funding. *Paper* provides students with unlimited, 24/7 academic support with specially trained content expert tutors in over 200 subjects and more than 4 languages on a secure, chat-based platform.

In your packets you will find a brief presentation on the usage of *Paper* in our district that I will review this evening. For more information on Paper please visit their [website](#).

If you have any questions, please feel free to contact me.



**PAPER**

December 21, 2021

# Chelmsford <> Paper Update

 @PAPERlearning

1

---

**What are students saying?**

“Amazing at explaining problems,clear,patient and an overall nice person loved his help with my work!”



“Helped with a lot of questions I had wrong, and was very patient! 10/10 tutor!”

“I didn't know about alliterations at first, but after talking through it for about 10 minutes I understood! Thank you!”

---

**-86% of students rated their sessions positively!**

This student logged on for help with a writing piece on *Catcher in the Rye*. The tutor guides him through finding text evidence to support his extremely insightful thoughts about the main character, even though he originally thinks that there is no text to support his claim!

[Session ID: 1141618](#)

The screenshot shows a tutoring session interface. At the top right, a blue rounded rectangle contains the text: "Great start, is there text evidence you can use to argue that?". Below this, on the left side, the word "no" is written in a light grey font. In the center, a blue rounded rectangle contains the text: "So let's start with what you know about Holden as a character. How would you describe him? How do you think his mistake in changing the song shows his morals or psychological state?". At the bottom, a white rounded rectangle contains the text: "I would say, he is a bipolar 17year old that tries to find meaning to parts of life, but is constantly rejected and told to play the game, but holden won't unless he finds out why". Below that, another white rounded rectangle contains the text: "I think that by changing the song, it shows how Holden as a narrator doesn't understand many things, and puts himself as the hero, while everyone else is the, phony?".

2



# Learning Moments

# Learning Moments

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**2,018**

Learning Moments

**1,568**

Sessions

**450**

Essays

**804**

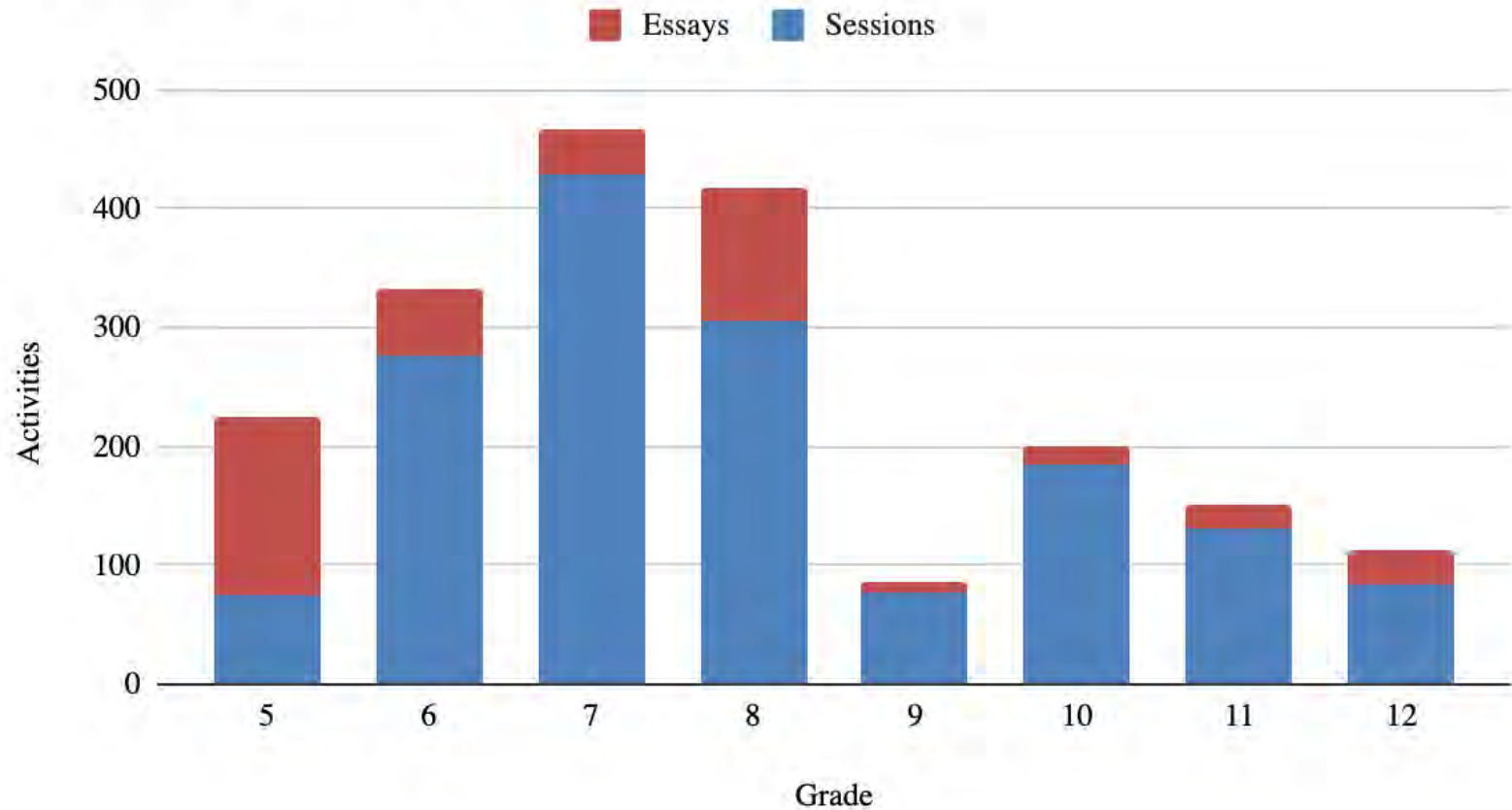
Students Active

## Top Subjects

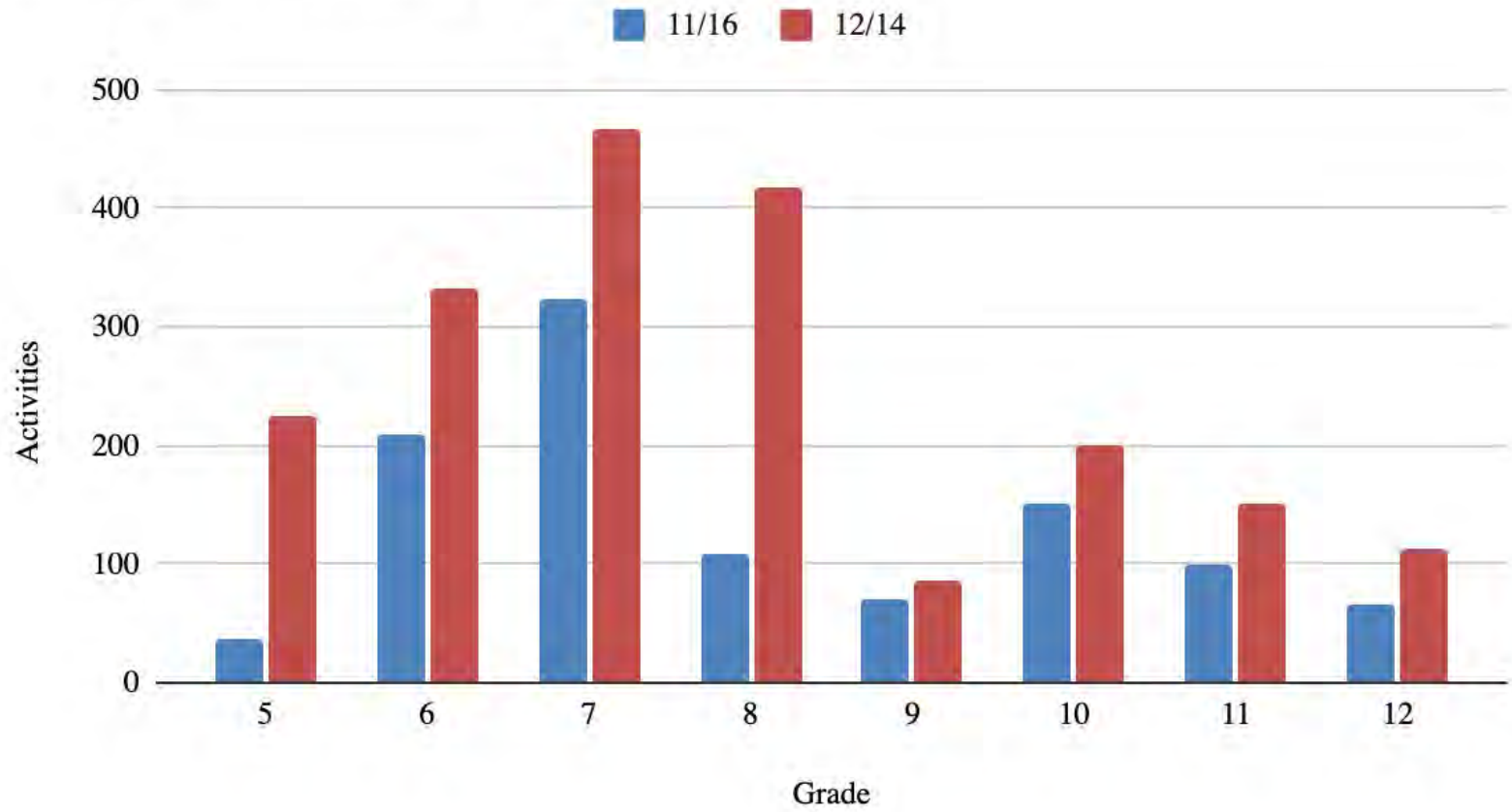
- 1. Arithmetic
- 2. Algebra
- 3. Geometry



# Activities by Grade Level



# Change in Activities by Grade



**October 2021 - December 2021**

| School          | # active students | % active students | # sessions | # essays | Learning moments |
|-----------------|-------------------|-------------------|------------|----------|------------------|
| Chelmsford High | 237               | 18%               | 480        | 73       | 553              |
| Parker Middle   | 297               | 41%               | 723        | 172      | 895              |
| McCarthy Middle | 270               | 32%               | 365        | 205      | 570              |

- 54% of sessions occurred after hours  
-19 sessions lasted longer than 2 hours

**PAPER**

**Questions?**



# CHELMSFORD PUBLIC SCHOOLS

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*Office of Human Resources  
230 North Road, Chelmsford, MA 01824  
Telephone: (978) 251-5100 Fax: (978) 251-5110*

To: Dr. Jay Lang, Superintendent

From: Robyn Corbett

Date: December 7, 2021

**Re: Personnel Report – November 2021**

---

Please see the attached Personnel Report which includes retirements, resignations, new hires, and assignment changes. Thank you for sharing this report with members of the Chelmsford School Committee.

## Personnel Report – November 2021

### New Hires

#### **Chase, Timothy**

**ABA Paraprofessional**

**Parker Middle School**

Effective date: 11/22/21

#### **Cook, Harrison**

**Lunch/Recess Aide**

**South Row Elementary School**

Effective date: 11/15/21

#### **Gurajala, Bhuvaneshwari**

**Lunch/Recess Aide**

**South Row Elementary School**

Effective date: 11/8/21

#### **Jimenez, Marjourie**

**Nurse**

**South Row Elementary School**

Effective date: 11/1/21

#### **MacLean, Corrie**

**Interim 2<sup>nd</sup> Grade Teacher**

**Center Elementary School**

Effective date: 11/29/21

#### **Sousa, Nancy**

**Human Resources Coordinator**

**Chelmsford Public Schools**

Effective date: 11/29/21

#### **Terrell, Amber**

**Lunch/Recess Aide**

**Harrington Elementary School**

Effective date: 11/22/21

### Resignations:

### Retirements:

Assignment Changes:

**Miller, Cheryl (formerly Lunch/Recess Aide at Parker Middle School)**

**Lunch/Recess Aide**

**South Row Elementary School**

Effective date: 11/29/21

**Wall, Jennifer (formerly Lunch/Recess Aide at South Row Elementary School)**

**STRIVE – ABA Paraprofessional**

**South Row Elementary School**

Effective date: 11/15/21

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: December 19, 2021  
Re: Valley Collaborative 2021 Annual Report

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Attached please find a copy of the Valley Collaborative 2021 Annual Report.



# Valley Collaborative 2021 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](http://www.valleycollaborative.org)

***Academic and fiscal year:*** 2020-2021 – FY '21

### ***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:

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 as they develop and implement innovative curriculum and programming that engages our students and DDS & MRC supported individuals. 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 '21 school year was very successful programmatically and financially.

- The financial position of the Collaborative remains very strong. The total assets at June 30, 2021 were \$25,371,023. This includes \$5,271,479 held in the OPEB Trust at June 30, 2021. Valley was in a position to add an additional 1.1 million to its OPEB trust in FY '21.
- Capital fund was fully funded \$1.5 million in FY '21.

- Change in net assets from operations in FY '21 was approximately \$2,260,274.
- The Collaborative's cash position remains solid with over \$14.7 million (\$7.9 million unrestricted, 1.5 million Capital Fund, and \$5.3 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 \$140,631 in FY '21 for Vehicles, Furniture, Technology and Improvements.
- The member districts in FY '21 will have received a total of \$2,000,000 due to the collaborative cumulative surplus formula.
- Revenue for our adult program remained approximately at FY '21 levels given its robust remote programming options - totaling almost \$2.7 million.

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 survey results. 241 students/individuals completed this year's Student Survey. 151 staff completed the 2021 Sense of Belonging survey. 106 families completed the Family Survey this year. Some of the highlights from this survey include:

**Sense of Belonging Staff Survey** - Questions were designed to obtain feedback about culture, technology, impressions of policies and protocols implemented, and communication and support. 151 staff completed the 2020/2021 staff survey this year (62.3% completion rate).

- 93.4% of staff agree or strongly agree that their principal/administrator promotes a culture that affirms and values individuals' cultural, linguistic, racial, gender and other identity differences.
- 97.3% of staff agree or strongly agree that their principal/administrator implements effective school-based programs that support students' social and emotional well-being.
- 94.7% of staff agree or strongly agree that teachers have access to digital and technology tools (e.g. learning management systems, teaching and learning apps) that cultivate a safe and supportive online learning environment for students.
- 96% of staff agree or strongly agree that our building has systems (e.g. entry and dismissal routines, meals, class, transitions) in place to ensure that the school runs in a safe and efficient manner.
- 93.4% of staff agree or strongly agree that our building administration provided clear and direct communication to them during this pandemic regarding closure, reopening, and protocols.

**Sense of Belonging Family Survey** - Questions were designed to target the following indicators: programming, Valley's remote learning plans, communication, procedures, safety, progress.

- 76.4 % of families strongly and/or moderately agree that they had adequate access to Valley's programming.
- 82.4% of families strongly and/or moderately agree that during the pandemic and if their student/individual returned to the in-person model, they felt comfortable with the procedures that were implemented to keep them safe.
- 74.5% of families strongly and/or moderately agree that they were satisfied with the alternative programming that was provided during the pandemic.

- 86.4% of families strongly and/or moderately agree that they felt properly informed about the policies related to the pandemic that were implemented.
- 76.4% of families strongly and/or moderately agree that their student/individual continued to progress during the pandemic.

**Sense of Belonging Student Survey:** Questions were designed to target the following indicators: Staff/Program Impressions, Impressions of policies and protocols implemented, Areas to improve, Independence, Peer Relationships, School culture, Self-Actualization, Technology

- 81.6 % of students always feel that staff treat all individuals respectfully, regardless of an individual's race, culture, family income, religion, sex, or sexual orientation.
- 74 % of students always feel safe in school
- Across all programs, 72.2% of students/individuals feel as though staff implemented the appropriate policies and procedures to keep them safe during the pandemic.
- 76% of students/individuals across the Collaborative feel that Valley Collaborative is focused on the needs of students/individuals.

At Valley, we have a strong focus on literacy as many of the students who access our programming enter our schools reading below grade level. Additionally, research shows that students who are able to read at grade level are less likely to exhibit dysregulated behaviors. Below is the FY '21 Student Reading Comprehension data highlighting the success

**Reading Inventory SY20-21 Data Review**

| Measurement                                    | Result |
|--|--------|
| Reading Benchmark Tests Administered           | 293    |
| Average Number of Students Tested Per Session: | 98     |
| Average Participation Rate Per Session***:     | 80.95% |
| Number of Students Displaying Growth:          | 44     |
| Average Growth:                                | 151L   |
| Number of Students Tested                      | 150    |

FY '21 Technology Enhancements:

| Department Name                    | Technology Enhancement   | Cost          | Description  |
|------------------------------------|--------------------------|---------------|--|
| Elementary School                  | 40 Chromebooks           | \$ 15,289.00  | New Laptops for Staff and Students                                   |
|                                    | 40 iPads                 | \$ 20,716.00  | New iPads for Students   |
|                                    | 1 Chromebooks Cart       | \$ 2,467.00   | Sanitization cart for Chromebooks and iPads                          |
|                                    | 1 Virtual Classroom      | \$ 15,428.00  | Zoom room subscription, webcam, computer, soundbar                   |
|                                    | 2 Soundbars              | \$ 1,858.00   | Soundbars for classrooms to assist remote learning                   |
|                                    | 1 Smartboard             | \$ 2,353.00   | New smartboard to replace broken one                                 |
| Dept. Total                        |                          | \$ 58,111.00  |  |
| Alternative Middle & High Schools  | 47 Chromebooks           | \$ 21,242.00  | New laptops to replenish broken ones                                 |
|                                    | 1 Chromebooks Cart       | \$ 1,787.00   | Sanitization cart for Chromebooks and iPads                          |
|                                    | 1 Virtual Classroom      | \$ 8,285.00   | Zoom Room subscription, webcam, computer, soundbar                   |
|                                    | 1 Soundbar               | \$ 929.00     | Soundbars for classrooms to assist remote learning                   |
| Dept. Total                        |                          | \$ 32,243.00  |  |
| Transitional Middle & High Schools | 40 Chromebooks           | \$ 15,289.00  | New laptops to replenish broken ones                                 |
|                                    | 35 iPads                 | \$ 4,780.00   | New iPads to replenish broken ones.                                  |
|                                    | 1 Chromebooks Cart       | \$ 5,920.00   | Sanitization cart for Chromebooks and iPads                          |
|                                    | 1 Virtual Classroom      | \$ 8,285.00   | Zoom Room subscription, webcam, computer, soundbar                   |
|                                    | 1 Soundbar               | \$ 929.00     | Soundbars for classrooms to assist remote learning                   |
|                                    | Dept. Total              |               | \$ 35,203.00   |
| Adult Programs                     | 20 Chromebooks           | \$ 13,721.00  | New Laptops for Staff and Adult Participants                         |
|                                    | 10 iPads                 | \$ 4,780.00   | New iPads for Adult Participants                                     |
|                                    | 1 Chromebooks Cart       | \$ 2,467.00   | Sanitization cart for Chromebooks and iPads                          |
|                                    | 1 Virtual Classroom      | \$ 15,428.00  | Zoom Room subscription, webcam, computer, soundbar                   |
| Dept. Total                        |                          | \$ 36,396.00  |  |
| Infrastructure Changes             | Email Server             | \$ 16,800.00  | Migration to Microsoft email server                                  |
|                                    | Security Systems         | \$ 5,439.00   | Upgraded security badge system at #0LC                               |
|                                    | Help Desk System         | \$ 3,353.00   | Migration to Fresh Desk ticketing                                    |
|                                    | Phone Lines              | \$ 14,706.00  | Starting July 1st, we are migrating our phone lines to Zoom phones   |
|                                    | Server Updates           | \$ -          | Updated all servers and computers to Windows 10                      |
|                                    | Firewall Upgrades        | \$ -          | Upgraded firewall settings to ensure safety                          |
|                                    | Blackboard Notifications | \$ -          | Blackboard mass notification system set-up                           |
|                                    | Aspen Parent Portal      | \$ -          | Improved communication between Valley and families via parent portal |
|                                    | Dept. Total              |               | \$ 40,298.00   |
| Valley Total                       |                          | \$ 202,251.00 |  |

**Adult Program Highlights:**

- Valley's DDS remote programming has been a Northeast Region Leader in FY '21, with over 50 devices loaned/purchased for Individuals.
- Small Business relationships remain strong through the continued financial support of the Today & Tomorrow program. This is especially significant because Adult DDS workers are still restricted from performing on-site tasks.
- EOHHS Covid-19 restrictions are still in place, significantly reducing on-site program and transportation capacity.
- Individual, family, staff and agency satisfaction with Valley programming remains high despite significant state-imposed restrictions.
- Two new programming options were offered in FY '21, after Valley successfully applied for and was awarded this year; the DESE/DDS residential program and In-Home Supports.
- Total Adult Program Revenue increased from \$2,035,000 in FY'16 to a projected \$2,700,000 in FY '21.
- Small Business billing was reduced 12% in FY '21, while expenses were down 93%.
- Pre-Covid-19 revenue estimates for FY '21 were over 3 million dollars.
- FY '22 Adult Revenue is projected to be 2.9 million.

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



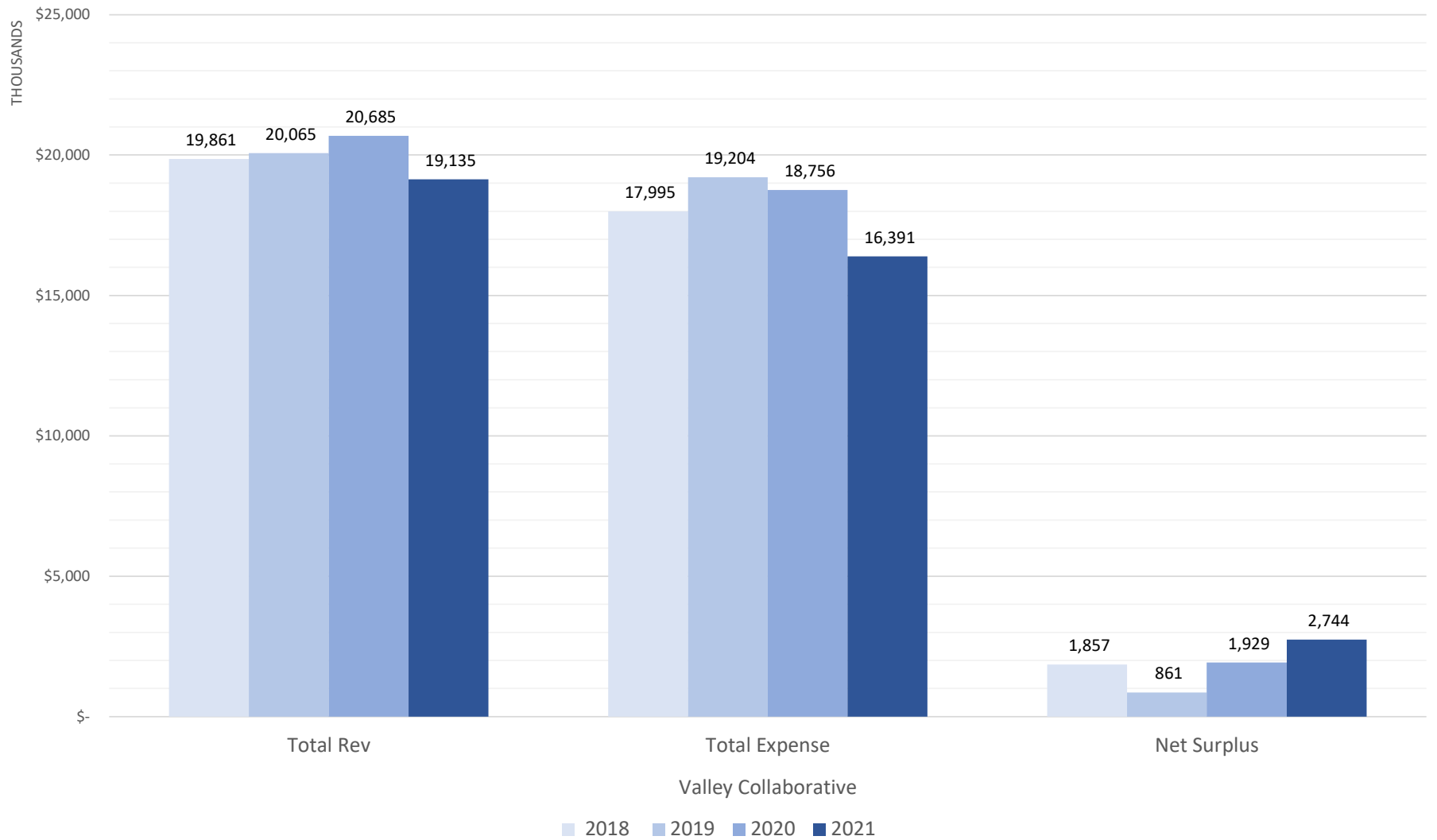
Valley Collaborative

Summary of Financial Activity

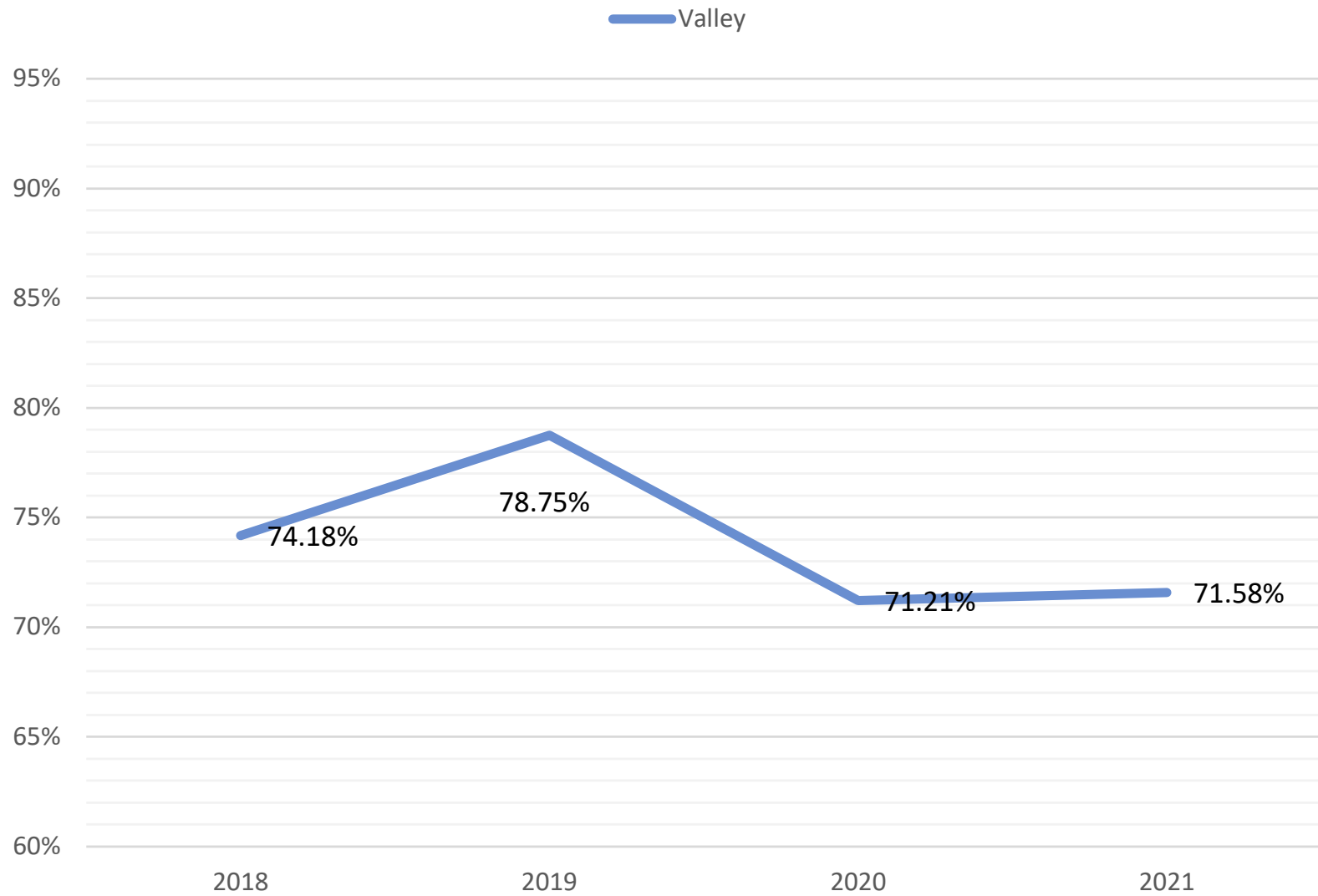
For the year ended June 30, 2021

## General Fund Activities

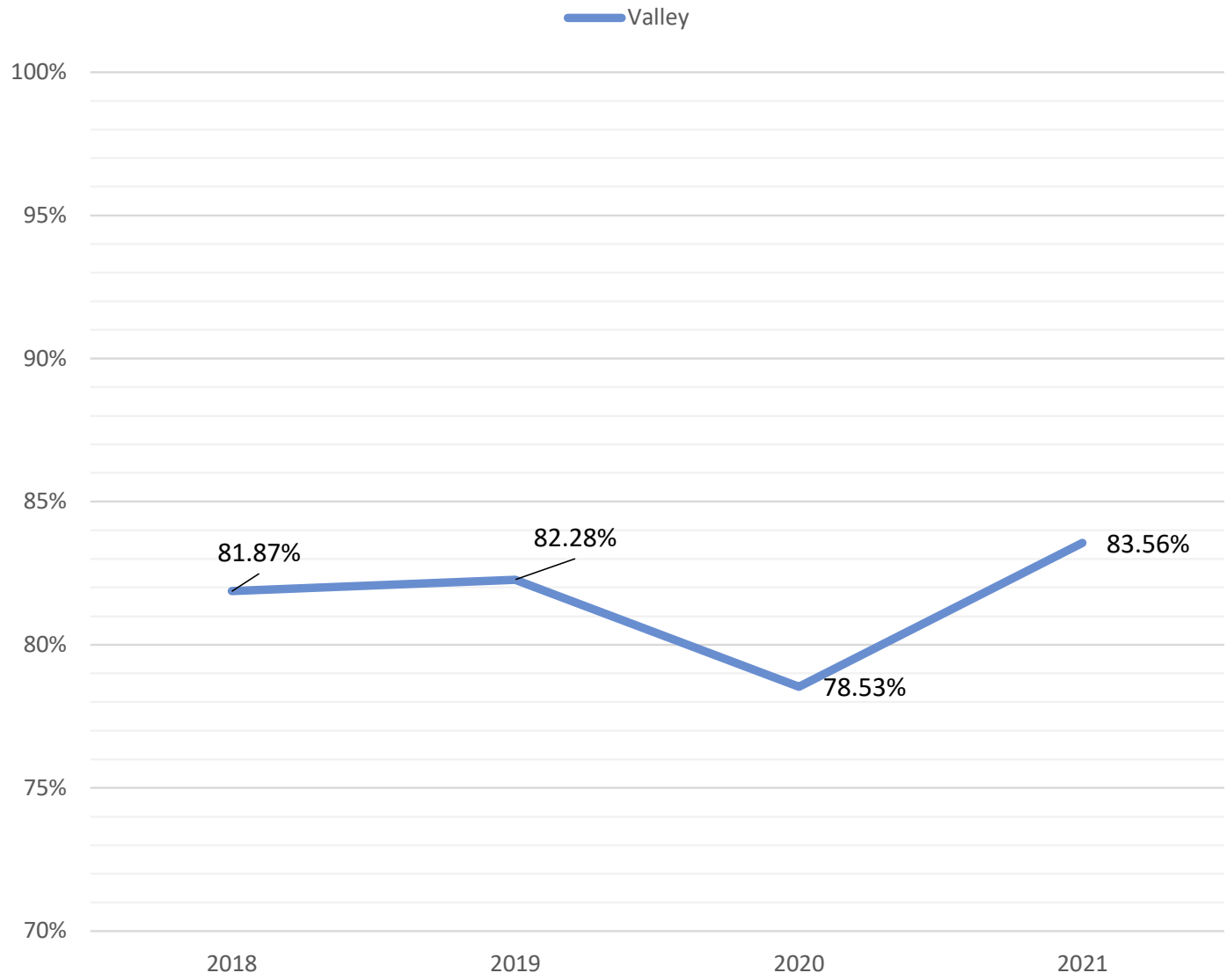
(Excludes Transportation and On-Behalf)



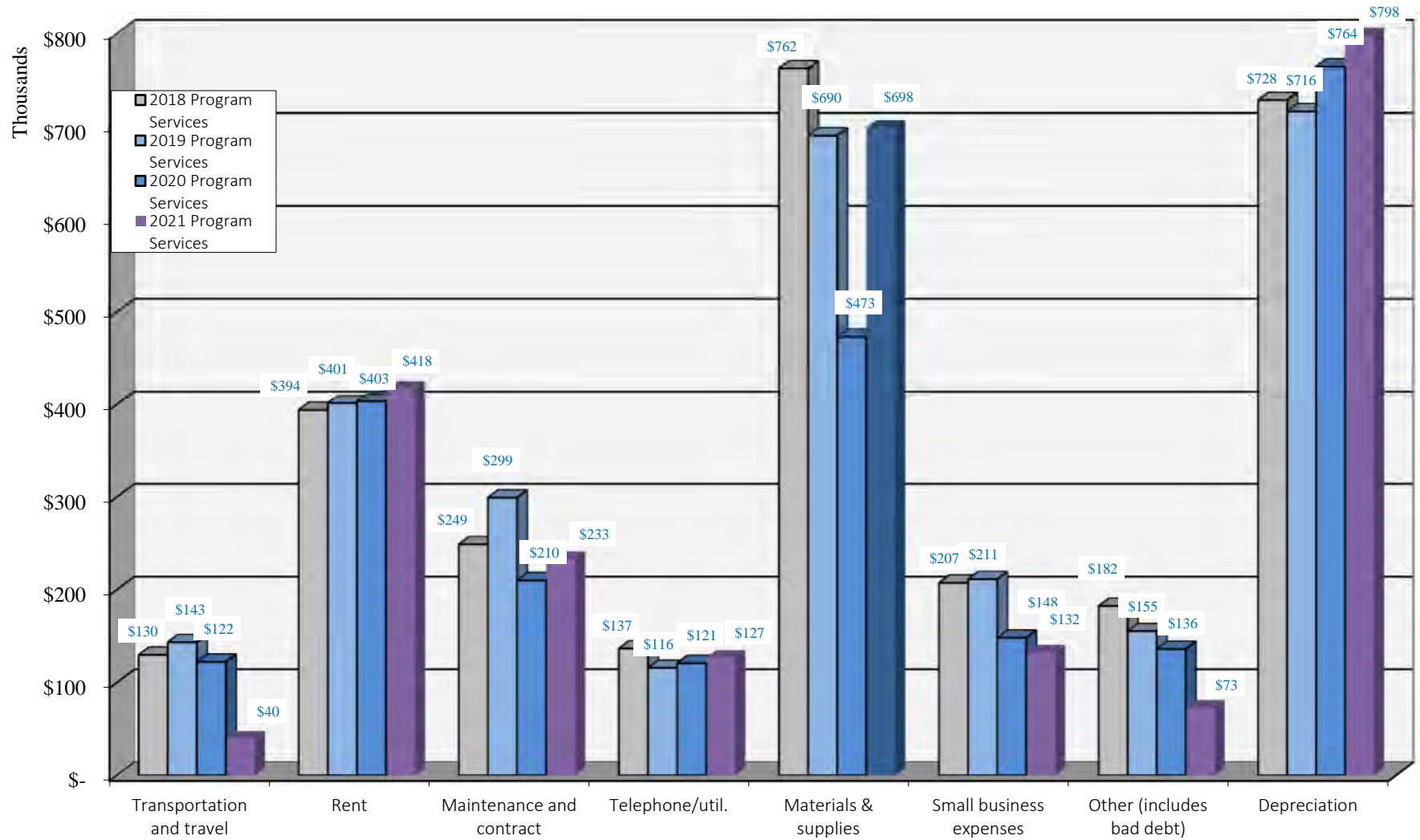
# Personnel Expense as a Percentage of Revenue



# Personnel Expense as a Percentage of Total Expense



## Program Expense Comparison (Excludes Payroll)



Derived from audited financial statements for discussion purposes only.

## 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 45 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, 2021

**Assets**

|  |              |
|--|--------------|
| Current Assets   |              |
| Cash and cash equivalents                                      | \$ 9,415,892 |
| Accounts receivable, net                                       | 937,531      |
| Prepaid expenses and other assets                              | 136,681      |
| Total Current Assets   | 10,490,104   |
| Non-current Assets   |              |
| Furniture, equipment, vehicles and leasehold improvements, net | 7,678,271    |
| Total Non-current Assets                                       | 7,678,271    |
| Total Assets   | 18,168,375   |

**Deferred Outflows of Resources**

|  |                      |
|--|----------------------|
| Deferred Outflows of Resources Related to OPEB         | 1,920,344            |
| <b>Total Assets and Deferred Outflows of Resources</b> | <b>\$ 20,088,719</b> |

**Liabilities, Deferred Inflows and Net Position**

|  |              |
|--|--------------|
| Current Liabilities                      |              |
| Accounts payable and accrued liabilities | \$ 1,446,718 |
| Deferred revenues                        | 256,300      |
| Credits due to member districts          | 2,000,000    |
| Total Current Liabilities                | 3,703,018    |
| Non-current Liabilities                  |              |
| Net OPEB liability                       | 2,489,196    |
| Total Non-current Liabilities            | 2,489,196    |
| Total Liabilities                        | 6,192,214    |

**Deferred Inflows of Resources**

|   |           |
|---|-----------|
| Deferred Inflows of Resources Related to OPEB | 2,544,128 |
|---|-----------|

**Net Position**

|   |                      |
|---|----------------------|
| Net Position  |                      |
| Unrestricted  | 2,153,213            |
| Restricted - contributions and other                        | 20,893               |
| Restricted - capital reserve fund                           | 1,500,000            |
| Invested in capital assets, net of related debt             | 7,678,271            |
| Total Net Position  | 11,352,377           |
| <b>Total Liabilities, Deferred Inflows and Net Position</b> | <b>\$ 20,088,719</b> |

**Valley Collaborative**  
Statement of Activities  
For the year ended June 30, 2021

| Functions/ Programs                    | Program Revenues     |                         |  | Net (Expense)<br>Revenue and<br>Changes in Net<br>Position |
|--|----------------------|-------------------------|--|--|
|  | Expenses             | Charges for<br>Services | Operating<br>Grants and<br>Contributions |  |
| <b>Governmental Activities:</b>        |                      |                         |  |  |
| Administration                         | \$ 2,017,101         | \$ -                    | \$ -                                     | \$ (2,017,101)   |
| Education                              | 14,237,858           | 16,364,992              | 2,716,677                                | 4,843,811  |
| Intergovernmental revenue and expense  | 5,083,768            | -                       | 5,083,768                                | -  |
| Other postemployment benefits          | 737,163              | -                       | -  | (737,163)  |
| Depreciation and amortization          | 797,914              | -                       | -  | (797,914)  |
| <b>Total Governmental Activities</b>   | <b>\$ 22,873,804</b> | <b>\$ 16,364,992</b>    | <b>\$ 7,800,445</b>                      | <b>\$ 1,291,633</b>  |
| <b>General Revenue and Other:</b>      |                      |                         |  |  |
| Interest                               |                      |                         |  | 1,950  |
| Other                                  |                      |                         |  | 56,211   |
| Gain on disposal of assets             |                      |                         |  | 116,500  |
| Credits to member districts            |                      |                         |  | (2,600,000)  |
| <b>Total General Revenue and Other</b> |                      |                         |  | <b>(2,425,339)</b>   |
| <b>Change in Net Position</b>          |                      |                         |  | <b>(1,133,706)</b>   |
| <b>Net Position, Beginning of Year</b> |                      |                         |  | <b>12,486,083</b>  |
| <b>Net Position, End of Year</b>       |                      |                         |  | <b>\$ 11,352,377</b>                                       |



**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2021

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

Annual determination and disclosure of cumulative surplus

| Cumulative Surplus Calculation – FY21                    |  |     | Page(s) in<br>financial<br>statements |
|--|--|-----|---------------------------------------|
| (A) <b>Surplus as of June 30, 2020</b>                   | \$ 5,005,919                           | (A) | <b>p. 12</b>                          |
| <i>(Breakdown of use of 2020 surplus)</i>                |  |     |                                       |
| B(1) used to support the FY21 budget                     | \$ -                                   |     |                                       |
| B(2) issued as credits to member districts               | \$ 2,600,000                           |     |                                       |
| B(3) issued as a check(s) to member district(s)          | \$ -                                   |     |                                       |
| B(4) deposited to a restricted account(s)                | \$ -                                   |     |                                       |
| <b>(B) Board voted uses of surplus funds during FY21</b> | <i>(total from B1:B4)</i> \$ 2,600,000 | (B) | <b>p. 12</b>                          |
| <b>(C) Unexpended FY21 General Funds</b>                 | \$ 2,860,274                           | (C) | <b>p. 12</b>                          |
| <b>(D) Cumulative Surplus as of June 30, 2021</b>        | (A) - (B) + (C) = (D) \$ 5,266,193     | (D) | <b>p. 12</b>                          |
| <b>(E) FY21 Total General Fund Expenditures*</b>         | \$ 16,502,450                          | (E) | <b>p. 12</b>                          |
| <b>(F) Cumulative Surplus Percentage</b>                 | (D) ÷ (E) <b>31.91%</b>                | (F) |                                       |

**CUMULATIVE SURPLUS REDUCTION**  
**Allowable uses of surplus - in excess of the 25% limit**

|   |                         |              |  |
|---|-------------------------|--------------|--|
| (G) Cumulative surplus as of June 30, 2021                    | \$ 4,125,613            |              |  |
|   | 25% limit (allowed)     | \$ 4,125,613 |  |
| <b>(H) Cumulative Surplus REDUCTIONS</b>                      |                         |              |  |
| (H)1 Credited to member districts for tuition, services, etc. | \$ -                    |              |  |
| (H)2 Deposited to an established trust and/or reserve fund    | \$ 1,140,580            |              |  |
| (H)3 Returned (check) to school districts/towns               | \$ -                    |              |  |
|   | <b>Total Reductions</b> | \$ 1,140,580 |  |

**FY21 Cumulative Surplus Percentage after Reductions                      25.00%**

\*Reconciliation of Total General Fund Expenditures to the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds on page 12:

|  |                     |
|--|---------------------|
| Total Expenditures:                                    | \$21,475,107        |
| Intergovernmental Expense:                             | <u>(5,083,768)</u>  |
|  | 16,391,339          |
| FY21 depreciation on leasehold improvements:           | <u>111,111**</u>    |
| Total General Fund Expenditures per calculation above: | <u>\$16,502,450</u> |

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2021

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

\*\*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. The annual amount to be reported as an expenditure is \$111,111.

\*\*\*Subsequent to June 30, 2021, but prior to issuance of the financial statements, the Collaborative’s board of directors voted to transfer \$1,140,580 to the OPEB Trust account. The \$1,140,580 is the required excess to be transferred to comply with the 25% cumulative surplus.

## ***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 '21 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, and nurses. In addition, the Collaborative contracts the services of a physician.

### **Key Management and Program Staff**

#### District Staff:

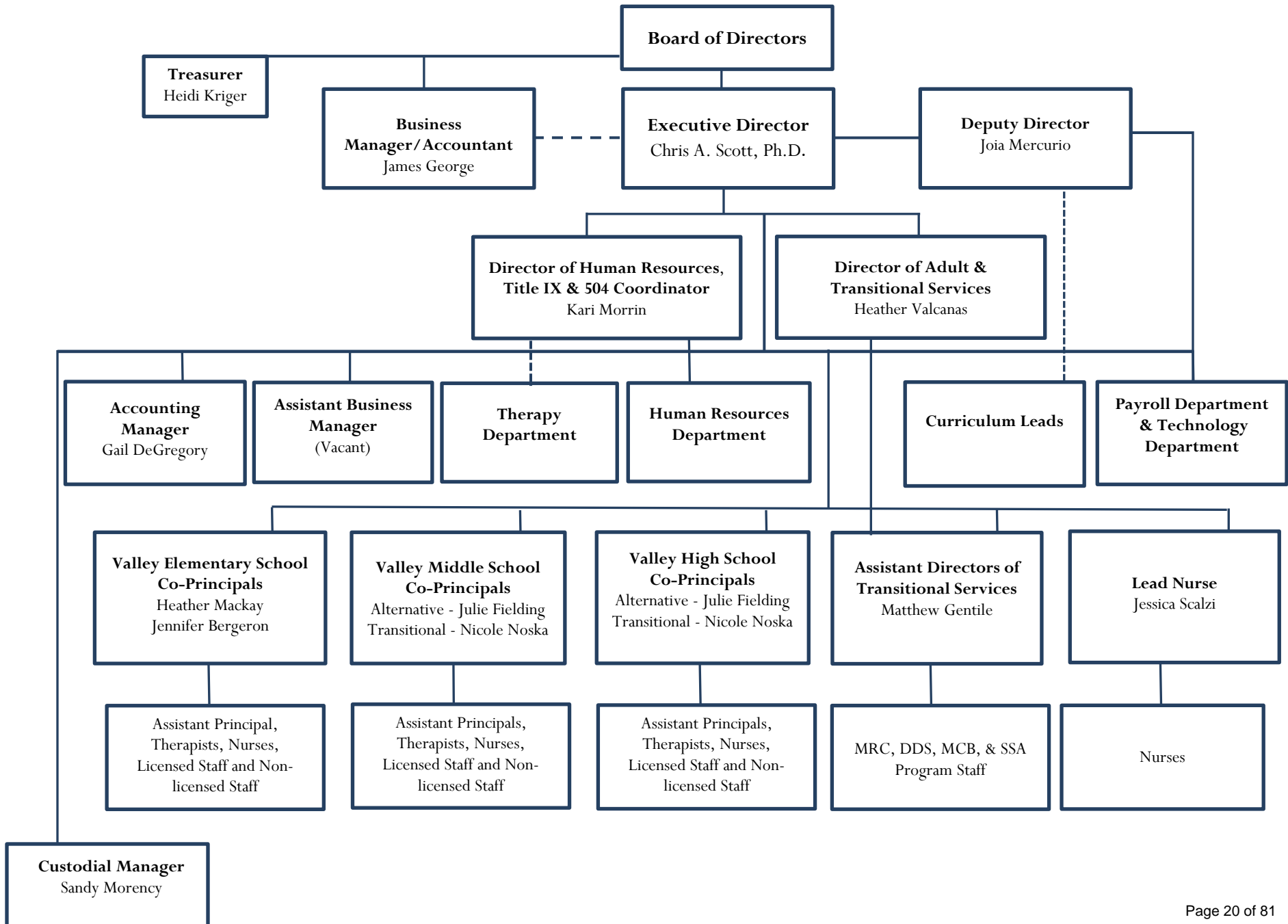
Dr. Chris A. Scott, Executive Director  
Mr. James George, Business Manager/Accountant  
Ms. Joia Mercurio, Deputy Director  
Ms. Kari Morrin, Director of Human Resources  
Ms. Heather Valcanas, Director of Adult and Transitional Services  
Ms. Jessica Scalzi, Lead Nurse

#### DESE Program Staff:

Ms. Heather MacKay, Principal, Valley Elementary School  
Ms. Jennifer Bergeron, 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:

Mr. Matt Gentile, Assistant Director of DDS and Transitional Services



## ***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.

### ***2020-2021 Average Number of Students***

Valley Collaborative served 324 students (K-Age22) during the 2020-2021 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.

The Elementary program prides itself on providing an enriched school experience while supporting our students with the tailored therapeutic environment they require. All students have access to writing, reading, language arts, math, science and social studies instruction along with social and life skills

programming. Students access this curriculum throughout the school day via multi-modal approach. Our program is rich in trained professionals, supports, and technology specific to our population. Students participate in Physical Education, Art Education, and Music Therapy throughout the school week.

Our community engages in school-wide events according to monthly themes. Students help to plan and participate in our annual Science Fair, Thanksgiving Dinner, Halloween Dance, Holiday Fair, etc. One student is awarded “Student of the Month” each month. Community outings are common for all programs and allow students to generalize their skills to other settings. Our classrooms are equipped with technology such as smart boards, iPads, and chrome books to engage and enhance our curricula. The elementary school supports a greenhouse where students learn about gardening, the compost and can sampling herbs and vegetables after growing. In addition, we have a STEM lab that gives students a virtual reality learning experience using our zSpace desktops and V-R goggles along with educational content using our LEGO kits, Dash and Dot Robots and 3D printer.

Social Pragmatic classrooms take an ABA approach 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, behavioral or social adjustment difficulties that may limit their ability to make progress in a traditional school setting. Through a trauma informed lens, 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.

Our program has a wealth of therapists to assist our students and train our staff in the most current research-based intervention strategies. Our integrated therapy approach provides Board Certified Behavior Analysts, Speech/Language Pathologists, Occupational Therapists, Physical Therapists and Social Workers that work with the classroom staff to ensure the child’s range of needs are met. 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.

### ***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, multimedia, woodshop, and landscaping. We collaborate with local businesses and community groups to offer students the knowledge and work experience they will need for employment. Seniors 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 and maximum independence by promoting self-determination. Self-Determination is having control in your life to make choices that influence your future based on preferences, beliefs and abilities.

Our Adult Services Department focuses on building a community that promotes individuality, independence and community inclusion. Valley Collaborative believes in a person-centered approach that provides supports that help our community of adults realize maximum independence, rewarding experiences, diverse vocational opportunities and continual growth. Our programs are funded by the Executive Office of Health and Human Services (EOHHS) and the Social Security Administration (SSA) with oversight from The Department of Developmental Services (DDS), The Massachusetts Rehabilitation Commission (MRC) and The Massachusetts Commission for the Blind (MCB).

### ***Valley’s Today & Tomorrow Program - Day Services***

Valley’s Today & Tomorrow program provides full-time programming for individuals to support them in identifying and attaining their specific life goals. This is done through community integration and a robust curriculum that focuses on independent living, social skills, and vocational exploration and training. Individuals choose their own schedules and participate in a wide variety of activities at more than 30 community locations, as well as on-site at Valley. Individuals are the drivers of their programming and continually suggest new activities and locations for services which are incorporated into the service delivery model.

### ***Valley’s Evaluation & Training and Supported Employment Programs***

Valley's Evaluation & Training and Supported Employment Programs assist individuals in preparing for and obtaining competitive employment. Services can be short or long-term, and are provided based on the needs and availability of each person. Valley Collaborative's job development team has over 100 years combined experience in building community business partnerships and working to assist people with a wide range of disabilities prepare for, find and secure competitive employment.

### *Valley's In-Home Support Services*

Valley's Individualized Home Supports consists of services and supports in a variety of activities that are provided regularly in a personal or family home. These services may include teaching and fostering the acquisition, retention or improvement of skills related to personal finance, health, shopping, and use of community resources, community safety and other social and adaptive skills. It may include training and education in self-determination/self-advocacy to enable individuals to acquire skills to exercise control and responsibility over the services and supports they receive to become more independent, integrated and productive in their communities.

### *Valley's Self-Directed Services*

Valley's Self-Directed Services provide individuals and their families' maximum flexibility in what services they receive and how. Services are developed in conjunction with the individuals, families, Valley staff, state agency staff and other service providers and include:

- Agency with Choice - Enables individuals and families to share responsibilities with a Valley. The individual/family is responsible for selecting their employees, setting work hours, and managing the day to day service delivery. Evaluation and training is shared between the Valley and the individual. Valley employs and pays the worker, assumes payroll, withholdings, taxes and workers compensation responsibilities. To participate in AWC supports, an individual needs to be eligible for DDS supports and willing and able to work cooperatively with Valley while being responsible for the day-to-day management and supervision of employees.
- The DESE/DDS Program - Designed to provide in-home services/wrap-around supports to school-age participants to help prevent a more restrictive educational or out-of-home residential placement. The parent/guardian of the participant becomes an active participant in the program. This includes collaborating on the development of the participant's DESE/DDS Support Plan (DDSP) to help establish the current set of goals for the participant based on his/her needs. Families also help to determine how best to reach these goals with the help of the Valley in-home and community staff. The parent/guardian also plays a significant role in helping Valley determine how best to utilize the funds within the allowable guidelines.

### *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, BCBA's, 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. Opportunities we provide are mail delivery services, assembly tasks, janitorial services, recycling, shipping and receiving, culinary arts, multimedia shop, 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.” NPEN was unable to provide professional development in FY ‘21 due to the ongoing global pandemic.

### ***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. Valley was unable to meet in person in FY '21 due to the ongoing global pandemic and therefore meetings were held via video conference.

#### ***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](http://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.

**FY '21 VALLEY MEMBER & NON-MEMBER TUITION RATES VS. PRIVATE SCHOOLS\***

| <b>Valley Collaborative Program</b>                         | <b>Private Schools Average</b> | <b>Member District Per Diem Tuition</b> | <b>Member District Per Diem Savings</b> | <b>Member District Percent Cost Savings</b> | <b>Non-Member District Per Diem Tuition</b> | <b>Non-Member District Per Diem Savings</b> | <b>Non-Member District Percent Cost Savings</b> |
|---|--------------------------------|---|---|---|---|---|---|
| Intensive Special Needs (ISN)                               | \$517.55                       | \$294.00                                | \$223.55                                | 43%   | \$366.50                                    | \$151.05                                    | 29%   |
| Elementary School - Emotional Behavioral                    | \$446.16                       | \$240.00                                | \$206.16                                | 46%   | \$300.00                                    | \$146.16                                    | 33%   |
| Elementary School - Pragmatic, Sensory, and Behavior        | \$446.16                       | \$240.00                                | \$206.16                                | 46%   | \$301.50                                    | \$144.66                                    | 32%   |
| Middle School - Emotional Behavioral                        | \$428.23                       | \$240.00                                | \$188.23                                | 44%   | \$300.00                                    | \$128.23                                    | 30%   |
| Middle School – Pragmatic, Sensory, and Behavior            | \$428.23                       | \$240.00                                | \$188.23                                | 44%   | \$301.50                                    | \$126.73                                    | 30%   |
| High School - School & Vocational Training                  | \$444.53                       | \$179.00                                | \$265.53                                | 60%   | \$223.77                                    | \$220.76                                    | 50%   |
| High School - School & Life Skills Training                 | \$450.41                       | \$179.00                                | \$271.41                                | 60%   | \$232.50                                    | \$217.91                                    | 48%   |
| High School & Middle School - School & Life Skills Training | \$440.40                       | \$294.00                                | \$146.40                                | 33%   | \$366.50                                    | \$73.90                                     | 17%   |
| High School - School to Work Program                        |                                | \$179.00                                | N/A                                     | N/A   | \$226.50                                    | N/A   | N/A   |
| High School - Alternative Program                           | \$433.97                       | \$210.00                                | \$223.97                                | 52%   | \$262.50                                    | \$171.47                                    | 40%   |
| 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.

## FY '21 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 | <b>Private Schools Average</b> |
|---|-----------------------|----------------------|--------------------------------|---------------------|-------------------|---------------|------------------------------|---------------------------------|------------------------------|-------------------------|--------------------------------|
| Intensive Special Needs (ISN)                                   |                       |                      | \$480.15                       |                     |                   |               |                              | \$554.95                        |                              |                         | <b>\$517.55</b>                |
| Elementary School - Emotional Behavioral                        | \$372.71              | \$513.94             |                                |                     | \$494.51          | \$520.44      | \$529.00                     |                                 | \$205.06                     | \$487.43                | <b>\$446.16</b>                |
| Elementary School - Pragmatic, Sensory, and Behavior            | \$372.71              | \$513.94             |                                |                     | \$494.51          | \$520.44      | \$529.00                     |                                 | \$205.06                     | \$487.43                | <b>\$446.16</b>                |
| Middle School - Emotional Behavioral                            | \$372.71              | \$513.94             |                                |                     |                   | \$520.44      | \$529.00                     |                                 | \$205.06                     |                         | <b>\$428.23</b>                |
| Middle School – Pragmatic, Sensory, and Behavior                | \$372.71              | \$513.94             |                                |                     |                   | \$520.44      | \$529.00                     |                                 | \$205.06                     |                         | <b>\$428.23</b>                |
| High School - School & Vocational Training                      |                       | \$513.94             | \$480.15                       |                     | \$494.51          |               | \$529.00                     |                                 | \$205.06                     |                         | <b>\$444.53</b>                |
| High School - School & Life Skills Training                     | \$372.71              | \$513.94             | \$480.15                       |                     | \$494.51          | \$520.44      | \$529.00                     |                                 | \$205.06                     | \$487.43                | <b>\$450.41</b>                |
| High School & Middle School - School & Life Skills Training ISN | \$372.71              | \$513.94             | \$480.15                       |                     | \$494.51          |               | \$529.00                     |                                 | \$205.06                     | \$487.43                | <b>\$440.40</b>                |
| High School - School to Work Program                            |                       |                      |                                |                     |                   |               |                              |                                 |                              |                         | N/A                            |
| High School - Alternative Program                               |                       |                      |                                | \$319.98            | \$494.51          |               |                              |                                 |                              | \$487.43                | <b>\$433.97</b>                |
| High School - Alternative Vocational Program                    |                       |                      |                                |                     |                   |               |                              |                                 |                              |                         | N/A                            |

**Valley Collaborative**

Financial Statements

For the Year Ended June 30, 2021

**Valley Collaborative**  
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For the Year Ended June 30, 2021

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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, 2021, 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, 2021, 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 3-7 and 32-38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2021, 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.



Certified Public Accountants

Newburyport, Massachusetts

October 21, 2021

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, 2021 with comparative information from the fiscal years ended June 30, 2020 and 2019. Please read it in conjunction with the financial statements that begin on page 8.

### **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.



**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 AND DEFERRED OUTFLOWS OF RESOURCES**

|   | <u>2021</u>         | <u>2020</u>         | <u>2019</u>         |
|---|---------------------|---------------------|---------------------|
| Assets  |                     |                     |                     |
| Current Assets                                  | \$10,490,104        | \$ 8,806,465        | \$ 7,102,522        |
| Property & Equipment, net                       | <u>7,678,271</u>    | <u>8,335,554</u>    | <u>7,417,038</u>    |
| Total Assets                                    | <u>18,168,375</u>   | <u>17,142,019</u>   | <u>14,519,560</u>   |
| Deferred Outflows Related to OPEB               | <u>1,920,344</u>    | <u>1,914,061</u>    | <u>2,279,552</u>    |
| Total Assets and Deferred Outflows of Resources | <u>\$20,088,719</u> | <u>\$19,056,080</u> | <u>\$16,799,112</u> |

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

|   |                     |                     |                     |
|---|---------------------|---------------------|---------------------|
| Liabilities                                     |                     |                     |                     |
| Current Liabilities                             | \$ 3,703,018        | \$ 2,280,119        | \$ 1,181,893        |
| Long Term Liabilities                           | <u>2,489,196</u>    | <u>3,054,714</u>    | <u>2,252,415</u>    |
| Total Liabilities                               | <u>6,192,214</u>    | <u>5,334,833</u>    | <u>3,434,308</u>    |
| Deferred Inflows Related to OPEB                | <u>2,544,128</u>    | <u>1,235,164</u>    | <u>1,484,142</u>    |
| Net Position                                    |                     |                     |                     |
| Unrestricted                                    | \$ 2,153,213        | \$ 2,630,102        | \$ 3,146,249        |
| Restricted – grants and contributions           | 20,893              | 20,427              | 17,375              |
| Restricted – renovation project/capital reserve | 1,500,000           | 1,500,000           | 1,300,000           |
| Invested in capital assets, net of related debt | <u>7,678,271</u>    | <u>8,335,554</u>    | <u>7,417,038</u>    |
| Total Net Position                              | <u>\$11,352,377</u> | <u>\$12,486,083</u> | <u>\$11,880,662</u> |

During the fiscal year ended June 30, 2021, the Collaborative's overall net position decreased by approximately \$1,134,000. The Collaborative realized an increase in net position from operations, including depreciation on capital assets and other postemployment benefits expense, of approximately \$1,466,000, and returned credits to member districts of \$2,600,000.

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.

## SUMMARY OF ACTIVITIES

|   | <u>2021</u>          | <u>2020</u>         | <u>2019</u>         |
|---|----------------------|---------------------|---------------------|
| Revenues/Gains*   | \$19,256,330         | \$20,776,911        | \$20,102,252        |
| Program Expenses/Losses*  | 15,035,772           | 16,010,430          | 17,409,724          |
| Administrative Expenses/Losses*   | <u>2,017,101</u>     | <u>1,842,248</u>    | <u>1,869,333</u>    |
| Total Expense*  | <u>17,052,873</u>    | <u>17,852,678</u>   | <u>19,279,057</u>   |
| Change in net position, before increase in net retirement health benefit obligation and credits to member districts | 2,203,457            | 2,924,233           | 823,195             |
| Increase in net retirement health benefit obligation  | <u>(737,163)</u>     | <u>(918,812)</u>    | <u>(965,329)</u>    |
| Change in net position before credits to member districts   | 1,466,294            | 2,005,421           | ( 142,134)          |
| Credits to member districts   | <u>( 2,600,000)</u>  | <u>( 1,400,000)</u> | <u>( 500,000)</u>   |
| Change in Net Position  | <u>(\$1,133,706)</u> | <u>\$ 605,421</u>   | <u>(\$ 642,134)</u> |

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

### Revenues

In the fiscal year ended June 30, 2021, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, decreased by approximately \$1,521,000 (8%). 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%). The changes within fiscal years are due primarily to changes in student enrollment in the respective years. Changes in fiscal year 2021 enrollment are primarily a result of the COVID-19 pandemic related impacts.

### Operating Expenses

In the fiscal year ended June 30, 2021, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, decreased by approximately \$800,000, or 5%, compared to the fiscal year ended June 30, 2020. As a result of the COVID-19 pandemic, there were decreases in expenses as a result of a decrease in enrollment. Personnel costs decreased by approximately \$983,000 in the fiscal year ended June 30, 2021 as a result for a decrease in staffing needs. Materials, supplies and equipment costs increased by approximately \$225,000, travel expense decreased by approximately \$82,000 and field trip expense decreased by approximately \$47,000. Supplies increased as a result of the need to be compliant with COVID-19 requirements. Travel and field trips saw decreases as a result of travel restrictions and various closure relating to the COVID-19 pandemic.

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 decreased 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 needs. 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.

### **Governmental Funds Financial Highlights**

The Collaborative reported a total general fund balance of \$5,266,193, of which \$136,681 was nonspendable and the remaining \$5,129,512 was unassigned. The fund balance increased \$260,274 over the prior fiscal year, primarily due to net operating surplus of \$2,860,274 decreased by \$2,600,000 of member credits. Accounts receivable decreased by \$503,848, primarily due to the timing of invoicing and payments from districts. Cash increased by \$2,088,389.

Due to strong management, since the year ended June 30, 2013, the Collaborative has returned more than \$11,000,000 from its general fund in the form of cash and tuition credits to its member districts, including \$2,600,000 returned during the year ended June 30, 2021.

### **CAPITAL ASSETS AND OTHER OBLIGATIONS**

During the fiscal year ended June 30, 2021, the Collaborative purchased and capitalized two vehicles, leasehold improvements and other equipment for use in its program with a total cost of \$140,631. The Collaborative also traded in several vehicles to purchase new vehicles and received a trade in credit of \$116,500 for the value of the trade. Due to the vehicle shortage as a result of the COVID-19 pandemic, the trade in credit is currently included in prepaid expenses as it is being held by the dealership and will be applied against the purchase price of the new vehicles once received.

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.

As of June 30, 2021, the balance in the capital reserve fund was \$1,500,000, and fully funded. 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, 2021 was approved by its Board of Directors and then amended on January 28, 2021. For the fiscal year ended June 30, 2021, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$19,135,000 compared to final budgeted revenues of approximately \$18,162,000. The difference between actual revenues received and budgeted revenues is primarily due to higher than expected revenues from services the organization provides as well as state contracts. The Collaborative expended operating expenses, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$16,251,000 compared to final budgeted revenues of approximately \$17,215,000. The difference between actual expenses incurred and budgeted expenses is primarily due to reductions in staffing to address decreased 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, 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.

**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, 2021

**Assets**

|  |              |
|--|--------------|
| Current Assets   |              |
| Cash and cash equivalents                                      | \$ 9,415,892 |
| Accounts receivable, net                                       | 937,531      |
| Prepaid expenses and other assets                              | 136,681      |
| Total Current Assets   | 10,490,104   |
| Non-current Assets   |              |
| Furniture, equipment, vehicles and leasehold improvements, net | 7,678,271    |
| Total Non-current Assets                                       | 7,678,271    |
| Total Assets   | 18,168,375   |

**Deferred Outflows of Resources**

|  |                      |
|--|----------------------|
| Deferred Outflows of Resources Related to OPEB         | 1,920,344            |
| <b>Total Assets and Deferred Outflows of Resources</b> | <b>\$ 20,088,719</b> |

**Liabilities, Deferred Inflows and Net Position**

|  |              |
|--|--------------|
| Current Liabilities                      |              |
| Accounts payable and accrued liabilities | \$ 1,446,718 |
| Deferred revenues                        | 256,300      |
| Credits due to member districts          | 2,000,000    |
| Total Current Liabilities                | 3,703,018    |
| Non-current Liabilities                  |              |
| Net OPEB liability                       | 2,489,196    |
| Total Non-current Liabilities            | 2,489,196    |
| Total Liabilities                        | 6,192,214    |

**Deferred Inflows of Resources**

|   |           |
|---|-----------|
| Deferred Inflows of Resources Related to OPEB | 2,544,128 |
|---|-----------|

**Net Position**

|   |                      |
|---|----------------------|
| Net Position  |                      |
| Unrestricted  | 2,153,213            |
| Restricted - contributions and other                        | 20,893               |
| Restricted - capital reserve fund                           | 1,500,000            |
| Invested in capital assets, net of related debt             | 7,678,271            |
| Total Net Position  | 11,352,377           |
| <b>Total Liabilities, Deferred Inflows and Net Position</b> | <b>\$ 20,088,719</b> |

**Valley Collaborative**  
Statement of Activities  
For the year ended June 30, 2021

| Functions/ Programs                    | Program Revenues     |                         |  | Net (Expense)<br>Revenue and<br>Changes in Net<br>Position |
|--|----------------------|-------------------------|--|--|
|  | Expenses             | Charges for<br>Services | Operating<br>Grants and<br>Contributions |  |
| <b>Governmental Activities:</b>        |                      |                         |  |  |
| Administration                         | \$ 2,017,101         | \$ -                    | \$ -                                     | \$ (2,017,101)   |
| Education                              | 14,237,858           | 16,364,992              | 2,716,677                                | 4,843,811  |
| Intergovernmental revenue and expense  | 5,083,768            | -                       | 5,083,768                                | -  |
| Other postemployment benefits          | 737,163              | -                       | -  | (737,163)  |
| Depreciation and amortization          | 797,914              | -                       | -  | (797,914)  |
| <b>Total Governmental Activities</b>   | <b>\$ 22,873,804</b> | <b>\$ 16,364,992</b>    | <b>\$ 7,800,445</b>                      | <b>\$ 1,291,633</b>  |
| <b>General Revenue and Other:</b>      |                      |                         |  |  |
| Interest                               |                      |                         |  | 1,950  |
| Other                                  |                      |                         |  | 56,211   |
| Gain on disposal of assets             |                      |                         |  | 116,500  |
| Credits to member districts            |                      |                         |  | (2,600,000)  |
| <b>Total General Revenue and Other</b> |                      |                         |  | <b>(2,425,339)</b>   |
| <b>Change in Net Position</b>          |                      |                         |  | <b>(1,133,706)</b>   |
| <b>Net Position, Beginning of Year</b> |                      |                         |  | <b>12,486,083</b>  |
| <b>Net Position, End of Year</b>       |                      |                         |  | <b>\$ 11,352,377</b>                                       |

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

**Valley Collaborative**  
Balance Sheet  
Governmental Funds  
June 30, 2021

|  | <b>General Fund</b> | <b>Capital Reserve Fund</b> | <b>Nonmajor Governmental Funds</b> | <b>Total Governmental Funds</b> |
|--|---------------------|-----------------------------|------------------------------------|---------------------------------|
| <b>ASSETS</b>                              |                     |                             |                                    |                                 |
| Cash and cash equivalents                  | \$ 7,894,999        | \$ 1,500,000                | \$ 20,893                          | \$ 9,415,892                    |
| Accounts receivable, net                   | 937,531             | -                           | -                                  | 937,531                         |
| Prepaid expenses and other assets          | 136,681             | -                           | -                                  | 136,681                         |
| <b>Total Assets</b>                        | <b>\$ 8,969,211</b> | <b>\$ 1,500,000</b>         | <b>\$ 20,893</b>                   | <b>\$ 10,490,104</b>            |
| <b>LIABILITIES AND FUND BALANCES</b>       |                     |                             |                                    |                                 |
| <b>Liabilities:</b>                        |                     |                             |                                    |                                 |
| Accounts payable and accrued liabilities   | \$ 1,446,718        | \$ -                        | \$ -                               | \$ 1,446,718                    |
| Deferred revenues                          | 256,300             | -                           | -                                  | 256,300                         |
| Credits due to member districts            | 2,000,000           | -                           | -                                  | 2,000,000                       |
| <b>Total Liabilities</b>                   | <b>3,703,018</b>    | <b>-</b>                    | <b>-</b>                           | <b>3,703,018</b>                |
| <b>Fund Balances:</b>                      |                     |                             |                                    |                                 |
| Nonspendable                               | 136,681             | -                           | -                                  | 136,681                         |
| Restricted                                 | -                   | 1,500,000                   | 20,893                             | 1,520,893                       |
| Committed                                  | -                   | -                           | -                                  | -                               |
| Assigned                                   | -                   | -                           | -                                  | -                               |
| Unassigned                                 | 5,129,512           | -                           | -                                  | 5,129,512                       |
| <b>Total Fund Balances</b>                 | <b>5,266,193</b>    | <b>1,500,000</b>            | <b>20,893</b>                      | <b>6,787,086</b>                |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 8,969,211</b> | <b>\$ 1,500,000</b>         | <b>\$ 20,893</b>                   | <b>\$ 10,490,104</b>            |

**Valley Collaborative**

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2021

**Total fund balances, governmental funds** \$ 6,787,086

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. (2,544,128)

Other postemployment benefit (OPEB) liability is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position. (2,489,196)

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. 1,920,344

Capital assets, net of related debt, used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position 7,678,271

**Net position of governmental activities** \$ 11,352,377



**Valley Collaborative**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2021

|   | <b>General Fund</b> | <b>Capital Reserve Fund</b> | <b>Nonmajor Governmental Funds</b> | <b>Total Governmental Funds</b> |
|---|---------------------|-----------------------------|------------------------------------|---------------------------------|
| <b>Revenues:</b>                          |                     |                             |                                    |                                 |
| Tuition and service revenues              | \$ 16,364,992       | \$ -                        | \$ -                               | \$ 16,364,992                   |
| Grants and contributions                  | 2,711,960           | -                           | 4,717                              | 2,716,677                       |
| Intergovernmental revenue                 | 5,083,768           | -                           | -                                  | 5,083,768                       |
| Interest                                  | 1,950               | -                           | -                                  | 1,950                           |
| Other                                     | 56,211              | -                           | -                                  | 56,211                          |
| Credits to member districts               | (2,600,000)         | -                           | -                                  | (2,600,000)                     |
| <b>Total Revenues</b>                     | <b>21,618,881</b>   | <b>-</b>                    | <b>4,717</b>                       | <b>21,623,598</b>               |
| <b>Expenditures:</b>                      |                     |                             |                                    |                                 |
| Administration                            | 2,012,850           | -                           | 4,251                              | 2,017,101                       |
| Program payroll                           | 10,599,644          | -                           | -                                  | 10,599,644                      |
| Program fringe benefits and payroll taxes | 1,891,935           | -                           | -                                  | 1,891,935                       |
| Professional and consulting fees          | 7,713               | -                           | -                                  | 7,713                           |
| Transportation and travel                 | 39,714              | -                           | -                                  | 39,714                          |
| Rent                                      | 417,746             | -                           | -                                  | 417,746                         |
| Maintenance                               | 233,170             | -                           | -                                  | 233,170                         |
| Telephone, communications and utilities   | 126,833             | -                           | -                                  | 126,833                         |
| Materials, supplies and equipment         | 698,478             | -                           | -                                  | 698,478                         |
| Small business expenses                   | 132,481             | -                           | -                                  | 132,481                         |
| Field trips                               | 12,141              | -                           | -                                  | 12,141                          |
| Training programs                         | 20,438              | -                           | -                                  | 20,438                          |
| Other                                     | 32,565              | -                           | -                                  | 32,565                          |
| Bad debt expense                          | 25,000              | -                           | -                                  | 25,000                          |
| Intergovernmental expense                 | 5,083,768           | -                           | -                                  | 5,083,768                       |
| Capital outlay, net of debt incurred      | 140,631             | -                           | -                                  | 140,631                         |
| <b>Total Expenditures</b>                 | <b>21,475,107</b>   | <b>-</b>                    | <b>4,251</b>                       | <b>21,479,358</b>               |
| Excess of Revenues over Expenditures      | 143,774             | -                           | 466                                | 144,240                         |
| <b>Other Financing Sources:</b>           |                     |                             |                                    |                                 |
| Gain on assets                            | 116,500             | -                           | -                                  | 116,500                         |
| Transfer to restricted funds              | -                   | -                           | -                                  | -                               |
| <b>Net Change in Fund Balances</b>        | <b>260,274</b>      | <b>-</b>                    | <b>466</b>                         | <b>260,740</b>                  |
| <b>Fund Balances, Beginning of Year</b>   | <b>5,005,919</b>    | <b>1,500,000</b>            | <b>20,427</b>                      | <b>6,526,346</b>                |
| <b>Fund Balances, End of Year</b>         | <b>\$ 5,266,193</b> | <b>\$ 1,500,000</b>         | <b>\$ 20,893</b>                   | <b>\$ 6,787,086</b>             |

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, 2021

**Net change in fund balances of total governmental funds** \$ 260,740

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 | 140,631   |
| Depreciation                                   | (797,914) |

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 | <u>(737,163)</u> |
|--|------------------|

|  |                                     |
|--|-------------------------------------|
| <b>Change in net position of governmental activities</b> | <b><u><u>\$ (1,133,706)</u></u></b> |
|--|-------------------------------------|

**Valley Collaborative**  
Statement of Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
June 30, 2021

**Assets**

|              |                     |
|--------------|---------------------|
| Assets       |                     |
| Investments  | \$ 5,271,479        |
| Total Assets | <u>\$ 5,271,479</u> |

**Net Position**

|   |                     |
|---|---------------------|
| Net Position  |                     |
| Net position held in trust for retirees' health insurance | \$ 5,271,479        |
| Total Net Position  | <u>\$ 5,271,479</u> |

**Valley Collaborative**  
Statement of Changes in Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
For the year ended June 30, 2021

|                                  |                            |
|----------------------------------|----------------------------|
| Additions:                       |                            |
| Contributions                    | \$ -                       |
| Investment gain                  | 1,019,001                  |
| Total Additions                  | <u>1,019,001</u>           |
| Deductions:                      |                            |
| Investment expenses              | 14,289                     |
| Total Deductions                 | <u>14,289</u>              |
| Change in Net Position           | <u>1,004,712</u>           |
| Net Position – Beginning of Year | <u>4,266,767</u>           |
| Net Position – End of Year       | <u><u>\$ 5,271,479</u></u> |

## **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.

## **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, 2021, the Collaborative's uninsured cash balances, including reconciling items, totaled \$9,165,891. The Collaborative monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts.

**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, 2021, the balance in these investments consisted of the following:

|              | <u>Cost</u> | <u>Fair Value</u> | <u>Unrealized Gain</u> |
|--------------|-------------|-------------------|------------------------|
| Mutual Funds | \$3,150,000 | \$5,271,479       | \$2,121,479            |

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, 2021 was \$1,004,712. There were no realized gains or losses during the year ended June 30, 2021. Investment fees for the year ended June 30, 2021 were \$14,289.

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, 2021, there was an allowance for doubtful accounts of \$30,109.

**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.

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

### **Equity Classifications**

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

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

*Invested in capital assets, net of related debt* - this component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

*Restricted* - this component of net position consists of restricted net assets reduced by liabilities and deferred inflows or resources related to those assets. These assets may be restricted by constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

*Unrestricted* - this component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

#### **Fund Financial Statements**

Governmental fund equity is classified as fund balance. Fund balance is further classified based on the extent to which the government is bound to honor constraints on specific purposes for which amounts in the funds can be spent. Fund balances can be classified in the following components:

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

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

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

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

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

### **Use of Estimates**

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

### **Subsequent Events**

Subsequent events have been evaluated through October 21, 2021, which is the date the financial statements were available to be issued.



## NOTE B – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2021:

|                                   |                   |
|-----------------------------------|-------------------|
| Tuition and services to districts | \$ 611,425        |
| State contracts                   | <u>356,215</u>    |
|                                   | 967,640           |
| Allowance for doubtful accounts   | <u>(30,109)</u>   |
|                                   | <u>\$ 937,531</u> |

The Collaborative has established an allowance for doubtful accounts in the amount of \$30,109. 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, 2021, the Collaborative recorded bad debt expense of \$25,000 for uncollectible accounts.

## NOTE C – CAPITAL ASSETS

A summary of depreciable capital assets follows:

|                                 | <u>Buildings &amp;<br/>Improvements</u> | <u>Furniture,<br/>Equipment &amp;<br/>Software</u> | <u>Vehicles</u>   | <u>Total</u>        |
|---------------------------------|---|--|-------------------|---------------------|
| <u>COST</u>                     |   |  |                   |                     |
| Balance, July 1, 2020           | \$8,901,831                             | \$ 1,231,054                                       | \$1,489,751       | \$11,622,636        |
| Additions                       | 25,336                                  | 47,424   | 67,871            | 140,631             |
| Disposals                       | <u>—</u>                                | <u>—</u>   | <u>(329,427)</u>  | <u>(329,427)</u>    |
|                                 | 8,927,167                               | 1,278,478  | 1,228,195         | 11,433,840          |
| <u>ACCUMULATED DEPRECIATION</u> |   |  |                   |                     |
| Balance, July 1, 2020           | (2,093,000)                             | (894,219)  | (977,363)         | (3,964,582)         |
| Additions                       | (496,920)                               | (116,593)  | (184,401)         | (797,914)           |
| Disposals                       | <u>—</u>                                | <u>—</u>   | <u>329,427</u>    | <u>329,427</u>      |
|                                 | <u>(2,589,920)</u>                      | <u>(1,010,812)</u>                                 | <u>(832,337)</u>  | <u>(4,433,069)</u>  |
| Net, June 30, 2021              | <u>\$ 6,337,247</u>                     | <u>\$ 267,666</u>                                  | <u>\$ 395,858</u> | <u>\$ 7,000,771</u> |

Land in the amount of \$677,500 is not being depreciated. In fiscal 2021, the Collaborative capitalized \$25,336 for building improvements, \$67,871 for vehicles, and \$47,424 for office furniture and equipment. The Collaborative traded in various fully depreciated vehicles during the year ended June 30, 2021, and received \$116,500 of trade-in value toward the purchase of the new vehicles. The new vehicles have been ordered but due to supply shortages, have not received them as of June 30, 2021. Depreciation expense of \$797,914 was not allocated to governmental functions. It appears unallocated on the Statement of Activities. The capital reserve for future capital purchases is fully funded.

## 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 \$438,170 and equipment lease expense was \$13,655 for the year ended June 30, 2021.

**NOTE D –LEASE OBLIGATIONS – *continued***

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

|           |                    |
|-----------|--------------------|
| 2022      | \$ 447,091         |
| 2023      | 258,892            |
| 2024      | 256,720            |
| 2025      | 256,720            |
| 2026      | 256,720            |
| 2027-2031 | 631,142            |
| 2032-2037 | -                  |
|           | <u>\$2,107,285</u> |

**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.

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

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:

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

Educational collaboratives contribute amounts equal to the normal cost of employees’ benefits participating in MSERS at a rate established by the Public Employees’ Retirement Administration Commission (PERAC), currently 5.6% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees’ benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. During fiscal year 2021, the Collaborative’s contributions on behalf of employees totaled \$261,459.

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

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

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

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

The nonemployer contributing entities’ share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2020 and was \$14,855,001 and \$23,205,036 under MSERS and MTRS, respectively. In fiscal 2021, the Collaborative recognized revenue and related expense of \$2,217,614 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2021, the Collaborative recognized revenue and related expense of \$2,866,154 (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, 2021 was \$70,355.

**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, 2021 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.”

**NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN – *continued***

Description

At the board meeting on June 18, 2015, the Collaborative’s board members implemented a postemployment health care plan and voted to create a trust fund for related retiree health benefits to take effect July 1, 2015. The trust fund is held for the benefit of a third party (retiree health insurance participants) and cannot be used to address activities or obligations of the Collaborative, therefore these funds are not incorporated into the government-wide financial statements. All funds of the trust are held at Public Agency Retirement Services and are held in mutual funds. The trust is irrevocable and is exempt from federal and state income taxes under Internal Revenue Code Section 115. The sole purpose of the trust is to provide funds to pay postemployment healthcare benefits to qualified retirees. The plan has the retirees pay for 20% of the premiums for the medical insurance. As a result of establishing the trust, the Collaborative’s board members voted to transfer \$3,150,000 to fund the trust.

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

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

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

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

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, 2021 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$51,730. The Collaborative did not make any additional contributions and the total contribution during the period is \$51,730 to be reported in the financial statements for the fiscal year ending June 30, 2021.

Investment Policy

The long-term rate of return on assets developed based on the Collaborative Investment Policy is 5.84%. The rate is comprised of a 3.71% 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:

**NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN – *continued***

| <b>Actuarially Determined Contribution - Deficiency / (Excess)</b>       |                             |
|--|-----------------------------|
|  | <b><u>June 30, 2021</u></b> |
| I. Service Cost  | \$ 804,839                  |
| II. 30-year level dollar amortization of NOL                             | 98,296                      |
| III. Actuarial Determined Contribution [I. + II.]                        | 903,135                     |
| IV. Contributions in relation to the actuarially determined contribution | (51,730)                    |
| V. Contribution deficiency / (excess) [III. + IV.]                       | <u>\$ 851,405</u>           |
| Covered employee payroll   | \$10,818,546                |
| Contribution as a % of covered employee payroll                          | 0.48%                       |
| Discount Rate  | 4.25%                       |
| Money Weighted Rate of Return  | 23.55%                      |

**OPEB Liability and OPEB Expense**

|   | <b>Fiscal Year Ended June 30, 2021</b>              |                   |
|---|---|-------------------|
|   | <b>Collaborative<br/>Employees and<br/>Retirees</b> | <b>Total</b>      |
| I. Total OPEB Liability as of June 30, 2021                                   | \$7,760,675   | \$7,760,675       |
| II. Fiduciary Net Position as of June 30, 2021                                | <u>5,271,479</u>                                    | <u>5,271,479</u>  |
| III. Net OPEB Liability (Asset) as of June 30, 2021 [I.-II.]                  | 2,489,196   | 2,489,196         |
| IV. Service Cost  | 804,839   | 804,839           |
| V. Interest on Net OPEB Liability (Asset), Service Cost, and Benefit Payments | 344,281   | 344,281           |
| VI. Projected Earnings on OPEB Plan Investments                               | (249,179)   | (249,179)         |
| VII. Net Recognition of Deferred (Inflows)/Outflows                           | <u>(111,048)</u>                                    | <u>(111,048)</u>  |
| VIII. Financial Statement Expense [IV.+V.+VI.+VII.]                           | 788,893   | 788,893           |
| IX. Employer Share of Costs   | (51,730)  | (51,730)          |
| X. Employer (Payments) Withdrawals to/from OPEB Trust                         | 0   | 0                 |
| XI. Total Employer Contribution [IX.+X.]                                      | <u>(51,730)</u>                                     | <u>(51,730)</u>   |
| XII. Net OPEB Expense [VIII.+XI.]   | <u>\$ 737,163</u>                                   | <u>\$ 737,163</u> |

**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, 2021 Measurement Date would increase to \$10,358,382 and Net OPEB Liability would increase to \$5,086,903. The corresponding Service Cost would increase to \$1,156,772. 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 \$5,935,102 and the Net OPEB Liability would decrease to \$663,623. The corresponding Service Cost would decrease to \$571,011.

**Effect of 1% Change in Discount Rates**

As of the June 30, 2021 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$5,872,475 and the Net OPEB Liability would decrease to \$600,996. The corresponding Service Cost would decrease to \$554,408. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$10,011,032 and the Net OPEB Liability would increase to \$4,739,553. The corresponding Service Cost would increase to \$1,120,533.

**NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN – *continued***

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.

**NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN – *continued***

Changes in Net OPEB Liability

|   | <b>Changes in Net OPEB Liability</b> |  |                               |
|---|--------------------------------------|--|-------------------------------|
|   | <b>Total OPEB<br/>Liability</b>      | <b>Increase (Decrease)<br/>Plan<br/>Fiduciary Net<br/>Position</b> | <b>Net OPEB<br/>Liability</b> |
| <b>I. Balances at June 30, 2020</b>   | \$ 7,321,481                         | \$ 4,266,767   | \$ 3,054,714                  |
| <b>II. Prior Period Adjustment</b>  | -                                    | -  | -                             |
| <b>III. Balances for June 30, 2020 with Adjustment [I.+II.]</b>                     | 7,321,481                            | 4,266,767  | 3,054,714                     |
| <b>Changes for the year:</b>  |                                      |  |                               |
| IV. Service Cost  | 804,839                              | -  | 804,839                       |
| V. Interest on Total OPEB Liability, Service Cost, and<br>Benefit Payments          | 344,281                              | -  | 344,281                       |
| VI. Changes in Benefit Terms*   | -                                    | -  | -                             |
| VII. Changes in assumptions**   | 467,416                              | -  | 467,416                       |
| VIII. Differences between actual and expected<br>experience**                       | (1,125,612)                          | -  | (1,125,612)                   |
| IX. Net Investment Income   | -                                    | 1,004,712  | (1,004,712)                   |
| X. Employer Contributions (Withdrawals) to/from Trust                               | -                                    | 51,730   | (51,730)                      |
| XI. Benefit payments withdrawn from Trust   | -                                    | (51,730)   | 51,730                        |
| XII. Benefit payments excluding Implicit Cost                                       | (50,682)                             | -  | (50,682)                      |
| XIII. Implicit Cost Amount  | (1,048)                              | -  | (1,048)                       |
| XIV. Total Benefit payments including Implicit Cost<br>[XII.+XIII.]                 | (51,730)                             | -  | (51,730)                      |
| XV. Administrative and Other Charges  | -                                    | -  | -                             |
| XVI. Other Charges  | -                                    | -  | -                             |
| <b>XVII. Net Changes</b><br><b>[IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]</b> | \$ 439,194                           | \$ 1,004,712   | (\$ 565,518)                  |
| <b>XVI. Balances at June 30, 2021 [III.+XVII.]</b>                                  | \$ 7,760,675                         | \$ 5,271,479   | \$ 2,489,196                  |

\* 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

| <b>Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of differences between expected &amp; actual experience</b> |   |   |                              |             |             |             |             |             |             |
|--|---|---|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Fiscal</b>  | <b>Differences between<br/>actual &amp; expected<br/>experience</b> | <b>Recognition<br/>Period<br/>(years)</b> | <b>Remaining<br/>Balance</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> |
| 2019   | (1,703,175)   | 7.00                                      | (973,242)                    | (243,311)   | (243,311)   | (243,311)   | (243,311)   | (243,309)   | -           |
| 2020   | (469)   | 7.00                                      | (335)                        | (67)        | (67)        | (67)        | (67)        | (67)        | (67)        |
| 2021   | (1,125,612)   | 7.00                                      | (964,810)                    | (160,802)   | (160,802)   | (160,802)   | (160,802)   | (160,802)   | (160,802)   |
| Total Remaining Balance  |   |   | (1,938,387)                  |             |             |             |             |             |             |
| Net increase (decrease) in OPEB Expense  |   |   |                              | (404,180)   | (404,180)   | (404,180)   | (404,180)   | (404,178)   | (160,869)   |



**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 | 2021    | 2022    | 2023    | 2024    | 2025    | 2026   |
| 2019   | 2,659,477  | 7.00                       | 1,519,702         | 379,925 | 379,925 | 379,925 | 379,925 | 379,927 | -      |
| 2020   | -  | 7.00                       | -                 | -       | -       | -       | -       | -       | -      |
| 2021   | 467,416  | 7.00                       | 400,642           | 66,774  | 66,774  | 66,774  | 66,774  | 66,744  | 66,774 |
| Total Remaining Balance  |  |                            | 1,920,344         |         |         |         |         |         |        |
| Net increase (decrease) in OPEB Expense  |  |                            |                   | 446,699 | 446,699 | 446,699 | 446,699 | 446,701 | 66,774 |

| 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 | 2021      | 2022      | 2023      | 2024      | 2025      | 2026 |
| 2019   | (30,347)   | 5.00                       | (12,140)          | (6,069)   | (6,069)   | (6,071)   | -         | -         | -    |
| 2020   | 18,043   | 5.00                       | 10,825            | 3,609     | 3,609     | 3,609     | 3,607     | -         | -    |
| 2021   | (755,533)  | 5.00                       | (604,426)         | (151,107) | (151,107) | (151,107) | (151,107) | (151,105) | -    |
| Total Remaining Balance  |  |                            | (605,741)         |           |           |           |           |           |      |
| Net increase (decrease) in OPEB Expense  |  |                            |                   | (153,567) | (153,567) | (153,569) | (147,500) | (151,105) | -    |

**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, 2021, 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 2021 were as follows:

| <u>Name</u>         | <u>Title</u>                     | <u>Total Compensation</u> |
|---------------------|----------------------------------|---------------------------|
| Chris A. Scott, PhD | Executive Director               | \$225,663                 |
| Joia Mercurio       | Deputy Director                  | \$133,846                 |
| Kari Ann Morrin     | Director of Human Resources      | \$125,441                 |
| James George        | Business Manager Town Accountant | \$121,625                 |
| Nicole Noska        | Principal                        | \$114,817                 |

**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.

Business Manager Town Accountant:

Responsible for financial reporting, budgeting and ensures the Collaborative's overall financial integrity, stability and best practices in all financial management operations. Supervise the business office personnel and assist in managing payroll and employee contracts.

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 \$2,107,990 for the year ended June 30, 2021, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments.

Amounts expended on administration and overhead

Administrative expenses of \$2,017,101 for the year ended June 30, 2021, 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, 2021, 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. The improvements are depreciated in the government wide financial statements over the lease term.

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

Annual determination and disclosure of cumulative surplus

| Cumulative Surplus Calculation – FY21 |  |  | Page(s) in<br>financial<br>statements |
|---------------------------------------|--|--|---------------------------------------|
| (A)                                   | <b>Surplus as of June 30, 2020</b>                   | \$ 5,005,919                           | (A) <b>p. 12</b>                      |
|                                       | <i>(Breakdown of use of 2020 surplus)</i>            |  |                                       |
|                                       | B(1) used to support the FY21 budget                 | \$ -                                   |                                       |
|                                       | B(2) issued as credits to member districts           | \$ 2,600,000                           |                                       |
|                                       | B(3) issued as a check(s) to member district(s)      | \$ -                                   |                                       |
|                                       | B(4) deposited to a restricted account(s)            | \$ -                                   |                                       |
| (B)                                   | <b>Board voted uses of surplus funds during FY21</b> | <i>(total from B1:B4)</i> \$ 2,600,000 | (B) <b>p. 12</b>                      |
| (C)                                   | <b>Unexpended FY21 General Funds</b>                 | \$ 2,860,274                           | (C) <b>p. 12</b>                      |
| (D)                                   | Cumulative Surplus as of June 30, 2021               | (A) - (B) + (C) = (D) \$ 5,266,193     | (D) <b>p. 12</b>                      |
| (E)                                   | <b>FY21 Total General Fund Expenditures*</b>         | \$ 16,502,450                          | (E) <b>p. 12</b>                      |
| (F)                                   | Cumulative Surplus Percentage                        | (D) ÷ (E) <b>31.91%</b>                | (F)                                   |

**CUMULATIVE SURPLUS REDUCTION**  
**Allowable uses of surplus - in excess of the 25% limit**

|     |   |                                  |  |
|-----|---|----------------------------------|--|
| (G) | Cumulative surplus as of June 30, 2021                        | \$ 4,125,613                     |  |
|     |   | 25% limit (allowed) \$ 4,125,613 |  |
| (H) | <b>Cumulative Surplus REDUCTIONS</b>                          |                                  |  |
|     | (H)1 Credited to member districts for tuition, services, etc. | \$ -                             |  |
|     | (H)2 Deposited to an established trust and/or reserve fund    | \$ 1,140,580                     |  |
|     | (H)3 Returned (check) to school districts/towns               | \$ -                             |  |
|     | <b>Total Reductions</b>                                       | <b>\$ 1,140,580</b>              |  |

**FY21 Cumulative Surplus Percentage after Reductions 25.00%**

\*Reconciliation of Total General Fund Expenditures to the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds on page 12:

|  |                     |
|--|---------------------|
| Total Expenditures:                                    | \$21,475,107        |
| Intergovernmental Expense:                             | <u>(5,083,768)</u>  |
|  | 16,391,339          |
| FY21 depreciation on leasehold improvements:           | <u>111,111**</u>    |
| Total General Fund Expenditures per calculation above: | <u>\$16,502,450</u> |

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

\*\*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. The annual amount to be reported as an expenditure is \$111,111.

\*\*\*Subsequent to June 30, 2021, but prior to issuance of the financial statements, the Collaborative's board of directors voted to transfer \$1,140,580 to the OPEB Trust account. The \$1,140,580 is the required excess to be transferred to comply with the 25% cumulative surplus.

**Valley Collaborative**  
Statement of Revenues, Expenditures and Changes in Fund Balance  
of the General Fund - Budget to Actual  
For the year ended June 30, 2021

|   | <b>Original<br/>Budget</b> | <b>Final Budget</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Favorable<br/>(Unfavorable)</b> |
|---|----------------------------|---------------------|---------------------------|---|
| <b>Revenues:</b>                        |                            |                     |                           |   |
| Tuition and services                    | \$ 17,484,445              | \$ 15,841,829       | \$ 16,364,992             | \$ 523,163  |
| Grants and contracts                    | 2,800,000                  | 2,100,000           | 2,711,960                 | 611,960   |
| Other                                   | 600,000                    | 200,000             | 56,211                    | (143,789)   |
| Interest                                | 20,000                     | 20,000              | 1,950                     | (18,050)  |
| Intergovernmental revenue               | -                          | -                   | 5,083,768                 | 5,083,768   |
| <b>Total revenue and other support</b>  | <b>20,904,445</b>          | <b>18,161,829</b>   | <b>24,218,881</b>         | <b>6,057,052</b>  |
| <b>Expenses:</b>                        |                            |                     |                           |   |
| Salaries                                | 13,910,750                 | 11,657,307          | 11,549,684                | 107,623   |
| Employee benefits and taxes             | 2,605,373                  | 2,333,858           | 2,192,121                 | 141,737   |
| Operating expenses                      | 3,014,150                  | 2,770,012           | 2,057,078                 | 712,934   |
| Leases and rentals                      | 469,598                    | 453,598             | 451,825                   | 1,773   |
| On-behalf retirement payment expense    | -                          | -                   | 5,083,768                 | (5,083,768)   |
| <b>Total expenses</b>                   | <b>19,999,871</b>          | <b>17,214,775</b>   | <b>21,334,476</b>         | <b>(4,119,701)</b>  |
| <b>Excess of revenues over expenses</b> | <b>\$ 904,574</b>          | <b>\$ 947,054</b>   | <b>\$ 2,884,405</b>       | <b>\$ 1,937,351</b>   |
| <b>( Other Budget Items:</b>            |                            |                     |                           |   |
| Credits to member districts             | \$ -                       | \$ -                | \$ 2,600,000              | \$ (2,600,000)  |
| Gain on assets                          | -                          | -                   | (116,500)                 | 116,500   |
| Capital Budget Items                    | 575,000                    | 675,000             | 140,631                   | 534,369   |
|   | <b>\$ 575,000</b>          | <b>\$ 675,000</b>   | <b>\$ 2,624,131</b>       | <b>\$ (1,949,131)</b>   |

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 12. 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, 2021

| <b>Year</b>   | <b>Actuarial<br/>Determined<br/>Contribution</b> | <b>Contributions<br/>in relation to<br/>the actuarially<br/>determined<br/>contribution</b> | <b>Contribution<br/>deficiency<br/>(excess)</b> | <b>Covered<br/>employee<br/>payroll</b> | <b>Contributions<br/>as a percentage<br/>of covered<br/>employee<br/>payroll</b> |
|---------------|--|---|---|---|--|
| 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%  |
| June 30, 2021 | \$ 903,135                                       | \$ (51,730)   | \$ 851,405                                      | \$ 10,818,546                           | 0.48%  |

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.

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2021 Measurement Date

| <b>Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios</b> |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>Valuation Date:</b>  | <b>July 1, 2020</b>  | <b>July 1, 2018</b>  | <b>July 1, 2018</b>  | <b>July 1, 2017</b>  |
| <b>For the Measurement Period ending on the Measurement Date:</b>                       | <b>June 30, 2021</b> | <b>June 30, 2020</b> | <b>June 30, 2019</b> | <b>June 30, 2018</b> |
| <b>For the Reporting Period &amp; Fiscal Year ending on:</b>                            | <b>June 30, 2021</b> | <b>June 30, 2020</b> | <b>June 30, 2019</b> | <b>June 30, 2018</b> |
| <b>Total OPEB Liability</b>   | 7,760,675            | 7,321,481            | 6,291,640            | 4,270,784            |
| I. Service Cost   | 804,839              | 776,751              | 752,044              | 608,129              |
| II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments                | 344,281              | 299,442              | 374,432              | 18,642               |
| III. Changes in Benefit terms   | -                    | -                    | -                    | -                    |
| IV. Difference between Expected & Actual Plan Experience                                | (1,125,612)          | (469)                | (1,703,175)          | -                    |
| V. Changes of Assumption  | 467,416              | -                    | 2,659,477            | 43,514               |
| VI. Benefit Payments Excluding Implicit Cost  | (50,682)             | (44,753)             | (48,295)             | (30,590)             |
| VII. Implicit Cost Amount   | (1,048)              | (1,130)              | (13,627)             | -                    |
| VIII. Total Benefit payments including Implicit Cost [VI.+VII.]                         | (51,730)             | (45,883)             | (61,922)             | (30,590)             |
| IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]                             | 439,194              | 1,029,841            | 2,020,856            | 639,695              |
| X. Total OPEB liability - beginning of period   | 7,321,481            | 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.]                                  | 7,760,675            | 7,321,481            | 6,291,640            | 491,676              |
| <b>Plan Fiduciary Net Position</b>  | 5,271,479            | 4,266,767            | 4,039,225            | 3,779,108            |
| XIII. Earning from Plan Investments   | 1,004,712            | 227,542              | 260,117              | 236,892              |
| XIV. Employer Contribution to trust   | 51,730               | 45,883               | 61,922               | 30,590               |
| XV. Benefit payments from trust, including refunds of member contributions              | (51,730)             | (45,883)             | (61,922)             | (30,590)             |
| XVI. Administrative expense   | -                    | -                    | -                    | -                    |
| XVII. Other   | -                    | -                    | -                    | -                    |
| XVIII. Net change in plan fiduciary net position [XIII.+XIV.+XV.+XVI.+XVII.]            | 1,004,712            | 227,542              | 260,117              | 236,892              |
| XIX. Plan fiduciary net position - beginning of period                                  | 4,266,767            | 4,039,225            | 3,779,108            | 3,542,216            |
| XX. Plan fiduciary net position - end of period [XVIII.+XIX.]                           | 5,271,479            | 4,266,767            | 4,039,225            | 3,779,108            |
| XXI. Net OPEB Liability [XII.-XX.]  | 2,489,196            | 3,054,714            | 2,252,415            | 491,676              |
| XXII. Plan fiduciary net position as a % of total OPEB liability [XX./XII.]             | 67.93%               | 58.28%               | 64.20%               | 768.62%              |
| XXIII. Covered employee payroll   | 10,818,546           | 11,425,179           | 11,092,407           | 11,775,259           |
| XXIV. Plan NOL as % of covered employee payroll [XXI./XXIII]                            | 23.01%               | 26.74%               | 20.31%               | 4.18%                |
| Single Discount Rate to calculate Plan Liabilities                                      | 4.25%                | 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.

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2021 Measurement Date

Notes to Required Supplementary Information:

Valuation Date: Actuarially Determined Contribution was calculated as of July 1, 2020.

Actuarial Cost Method: Individual Entry Age Normal

Asset-Valuation Method: Market Value of Assets as of the Measurement Date, June 30, 2021.

Actuarial Assumptions:

Investment Rate of Return: 5.84%, net of OPEB plan investment expense, including inflation.

Municipal Bond Rate: 2.18% as of June 30, 2021 (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, 2021 and for future periods

Salary Increases: 3.00% annually as of June 30, 2021 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

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

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



**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2021 Measurement Date

Notes to Required Supplementary Information (Continued):

Plan Membership

Plan Membership: At July 1, 2020, the OPEB plan membership consisted for the following

|   |            |
|---|------------|
| Inactive employees or beneficiaries currently receiving benefits: | 12         |
| Active Employees:   | <u>216</u> |
| Total:  | 228        |

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, 2020 to June 30, 2021:

Due to updated guidance to the implementation of ASOP 6, we have updated our methodology for calculating expected claims.

Based on recent actuarial research, we have adopted the Getzen model of future healthcare cost increases.

Contributions/Withdrawals:

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, 2021 Measurement Date. For the year ending on the June 30, 2021 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$51,730. \$1,048 of the \$51,730 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:    | N/A  |
| 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, 2021

|  |  | <u>MTRS</u>   | <u>MSERS</u>  |
|--|--|---------------|---------------|
| 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%      |
|  | FY2020   | 0.08129%      | 0.08658%      |
|  | Collaborative's proportionate share of net pension liability   | FY2014        | \$ 16,724,835 |
| 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 |
| FY2020   |  | \$ 23,205,036 | \$ 14,855,001 |
| Collaborative's covered-employee payroll                               |  | FY2014        | \$ 6,277,563  |
|  | 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  |
|  | FY2020   | \$ 6,181,687  | \$ 5,305,358  |
|  | Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll | FY2014        | 266.42%       |
| 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%       |
| FY2020   |  | 375.38%       | 280.00%       |
| Plan fiduciary net position as a percentage of total pension liability |  | FY2014        | 61.64%        |
|  | 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%        |
|  | FY2020   | 50.67%        | 62.48%        |

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System. MSERS is the Massachusetts State Employees' Retirement System. Also, see Note E to financial statements.

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2020.

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.

**Valley Collaborative**  
Schedule of Pension Contributions  
For the Year Ended June 30, 2021

|  | <b>FY2014</b> | <b>FY2015</b> | <b>FY2016</b> | <b>FY2017</b> | <b>FY2018</b> | <b>FY2019</b> | <b>FY2020</b> |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 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  | \$ 6,181,687  |
| Contributions as a percentage of covered-employee payroll            | 0.00%         | 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   | \$ 297,100   |
| Contributions in relation to the contractually required contribution | \$ 255,665   | \$ 240,012   | \$ 238,217   | \$ 259,571   | \$ 337,608   | \$ 338,240   | \$ 297,100   |
| 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 | \$ 5,305,358 |
| Contributions as a percentage of covered-employee payroll            | 5.60%        | 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 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, 2020.

**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.



**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, 2021, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon October 21, 2021.

**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*.

**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.



Certified Public Accountants

Newburyport, Massachusetts

October 21, 2021



# Central Administration

25 Linnell Circle, Billerica MA 01821 | Tel: (978) 528-7826 | [www.valleycollaborative.org](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, 2021.

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, 2021.

Board Chair

10/21/2021

Date

**2020-2022 District Improvement Plan Summary – “Bridge Years” \***  
 Designed to achieve the Purpose and Objectives set forth in the Collaborative Agreement

|  |
|--|
| <p><b>Valley Collaborative’s Articles of Agreement</b></p> <p><b>ARTICLE II</b></p> <p><b>Mission, Objectives, Focus, and Purpose</b></p>  |
| <p>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.</p> |
| <p><b><i>Mission</i></b></p>   |
| <p>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.</p>  |
| <p><b><i>Vision</i></b></p>  |
| <p>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.</p>   |
| <p><b><i>Theory of Action</i></b></p>  |
| <p><i>If we...</i></p> <ul style="list-style-type: none"> <li>● Identify students’ immediate and long-term individualized goals, strengths, and needs and provide support to meet them, and...</li> <li>● Build the capacity of, and invest in, our staff, and...</li> <li>● Invest in community building across the Collaborative, with all stakeholder groups,</li> </ul> <p><i>Then we will...</i></p> <ul style="list-style-type: none"> <li>● Increase student independence and prepare students for successful post-secondary placement and adult living</li> <li>● Increase staff professional capacity and the retention of certified staff</li> <li>● Improve the engagement of all stakeholders in the Collaborative community</li> </ul>  |

**3.1 Strengthen Outreach and Two-Way Communication with Students and Families: Improve the use and effectiveness of the Aspen Family Portal**

Staff training was completed at all school programs. Correspondence went out to families with detailed instructions on how to utilize the X2 Aspen Family Portal. The technology team reported that most of the questions from families resulted in the resetting of passwords; there have been no major issues or concerns reported. The Technology Department worked with the Principals to tailor each school’s portal to the needs of their school. Implementation of the Blackboard Mass Notification system is in progress. Blackboard Mass Notifications will be used for power outages

or snow days, whereas school communications will go through the Aspen portal. In the next school year, teachers and principals will become more familiar with uploading documents and the technology department will launch the Blackboard Mass Notifications tool. Future functions could include utilizing Aspen for attendance, progress reports, classroom resources, health information, transcript information, discipline, assessment scores, student schedule, enrollment history, and classroom activity updates through the Aspen portal, all of which will be tailored by each Principal.

*As of June 30, 2021, the status of this initiative is “Completed - Ongoing”*

### 3.2 Ensure Valley Offers Programming that Meets Student Needs: Improve the use and effectiveness of the Referral System

The existing referral database was completely overhauled, expanded and modified to collect data related to the diagnosis and profiles of students being referred, programmatic information from sending districts, referral outcomes, and communication. The database was outfitted with tools for sorting and charting the data collected, which will enable Valley to evaluate and identify trends in order to anticipate programmatic needs as they develop. Additional updates include the ability to continuously add and update past referrals while maintaining a running record of current referrals. Data collected from the referral database will be analyzed on a yearly basis or throughout the year as needed.

*As of June 30, 2021, the status of this initiative is “Completed - Ongoing”*

### 3.3 Support Student, Family, and Staff Sense of Belonging During the Pandemic: Administer Sense of Belonging survey in winter and spring and use data to improve stakeholders’ experience

The third initiative was to assess the level of support all students, families, and staff received during the pandemic through student, family, and staff surveys. The Student Survey was designed to target indicators including impressions of the culture, peer relations, policies and protocols that have been implemented to keep students safe, provide them access to technology, and identify areas that might need improvement. The Student Survey was administered from April 27<sup>th</sup> through May 10<sup>th</sup> and was completed by 237 of 379 students/individuals for a participation rate of 62.5%.

The Family Surveys were administered from May 3<sup>rd</sup> through May 14<sup>th</sup>. The survey was intended to gather feedback in the areas of safety, remote learning plans, communication, safety procedures, and their satisfaction related to progress. 106 Family Surveys were completed.

The Staff Surveys were administered from April 27<sup>th</sup> through May 10<sup>th</sup> and completed by 151 of 242 staff members, for a participation rate of 62.3%. The questions on the staff survey addressed indicators including culture, technology, impressions of policies and protocols that have been implemented, communication and support.

The Sense of Belonging Committee will review the survey results and analyze the survey data to identify strengths and areas of need in our programs. Results of the Sense of Belonging surveys will help guide our data-driven decision-making process and assist us with implementing meaningful action plan recommendations.

*As of June 30, 2021, the status of this initiative is “Completed - Ongoing”*



3.4. Ensure Valley is a diverse, equitable, and inclusive organization: Develop a DEI (diversity, equity, inclusion) committee and plan.

This initiative is a new addition to the Bridge Plan for the 2021-22 school year. The DEI Committee will begin meeting in September 2021, with an initial focus on Valley staff. The Committee will create a DEI vision statement for the Collaborative, examine HR practices, and identify professional development recommendations that will support staff in building DEI skills and mindsets. After this first phase of work, the Committee will expand its focus to data, assessments, and student outcomes.

*As of June 30, 2021, the status of this initiative is “In Progress”*

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: December 19, 2021  
Re: Valley Collaborative Newsletter – Winter 2021

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Attached please find a copy of the Valley Collaborative Winter 2021 Newsletter.

## A Year of Challenges, Success at Valley



### We are: Creative

■ Page 3: From pumpkin decorating to inspired leaf art, students at Valley Elementary are getting creative.



### We are: Sharing

■ Page 3: Valley Transitional Middle/High School students recently donated 35 pounds of Halloween candy to Treats for Troops.



### We are: In Community

■ Page 5: Individuals in Valley's Today & Tomorrow program take full advantage of the programming offered by the Tewksbury Public Library.

Dear Valley Community:

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 as they develop and implement innovative curriculum and programming that engages our students and DDS & MRC supported individuals. 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'21 school year was very successful programatically and financially.

• The financial position of the Collaborative remains very strong. The total assets at June 30, 2021 were \$25,371,023. This includes \$5,271,479 held in the OPEB Trust at June 30, 2021. Valley was in a position to add an additional 1.1 million to its OPEB trust in FY' 21.

• Capital fund was fully funded \$1.5 million in FY'21.

• Change in net assets from operations in FY'21 was approximately \$2,260,274.

• The Collaborative's cash position remains solid with over \$14.7 million

(\$7.9 million unrestricted, 1.5 million Capital Fund, and \$5.3 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 \$140,631 in FY'21 for Vehicles, Furniture, Technology and Improvements.

• The member districts in FY'21 will have received a total of \$2,000,000 due to the collaborative cumulative surplus formula.

• Revenue for our adult program remained approximately at FY' 21 levels given its robust remote programming options - totaling almost \$2.7 million.

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 survey results. The Student Survey was completed by 241 students/individuals completed this year, while 151 staff completed the 2021 Sense of Belonging survey. The Family Survey was completed by 106 families this year. Some of the highlights from this survey can be found on the next page.

# A Year of Challenges, Success at Valley

\*continued from previous page

## Sense of Belonging Staff Survey

Questions were designed to obtain feedback about culture, technology, impressions of policies and protocols implemented, and communication and support. 151 staff completed the 2020/2021 staff survey this year (62.3% completion rate).

- 93.4% of staff agree or strongly agree that their principal/administrator promotes a culture that affirms and values individuals' cultural, linguistic, racial, gender and other identity differences.
- 97.3% of staff agree or strongly agree that their principal/administrator implements effective school-based programs that support students' social and emotional well-being.
- 94.7% of staff agree or strongly agree that teachers have access to digital and technology tools (e.g. learning management systems, teaching and learning apps) that cultivate a safe and supportive online learning environment for students.
- 96% of staff agree or strongly agree that our building has systems (e.g. entry and dismissal routines, meals, class, transitions) in place to ensure that the school runs in a safe and efficient manner.
- 93.4% of staff agree or strongly agree that our building administration provided clear and direct communication to them during this pandemic regarding closure, reopening, and protocols.

## Sense of Belonging Family Survey

Questions were designed to target the following indicators: programming, Valley's remote learning plans, communication, procedures, safety, progress.

- 76.4 % of families strongly and/or moderately agree that they had adequate access to Valley's programming.
- 82.4% of families strongly and/or moderately agree that during the pandemic and if their student/individual returned to the in-person model, they felt comfortable with the procedures that were implemented to keep them safe.
- 74.5% of families strongly and/or moderately agree that they were satisfied with the alternative programming that was provided during the pandemic.
- 86.4% of families strongly and/or moderately agree that they felt properly informed about the policies related to the pandemic that were implemented.

- 76.4% of families strongly and/or moderately agree that their student/individual continued to progress during the pandemic.

## Sense of Belonging Student Survey

Questions were designed to target the following indicators: Staff/Program

Impressions, Impressions of policies and protocols implemented, Areas to improve, Independence, Peer Relationships, School culture, Self-Actualization, Technology.

- 81.6 % of students always feel that staff treat all individuals respectfully, regardless of an individual's race, culture, family income, religion, sex, or sexual orientation.
- 74 % of students always feel safe in school.
- Across all programs, 72.2% of students/individuals feel as though staff implemented the appropriate policies and procedures to keep them safe during the pandemic.
- 76% of students/individuals across the Collaborative feel that Valley Collaborative is focused on the needs of students/individuals.

At Valley, we have a strong focus on literacy as many of the students who access our programming enter

Reading Inventory SY20-21 Data Review

| Measurement                                    | Result |
|--|--------|
| Reading Benchmark Tests Administered           | 293    |
| Average Number of Students Tested Per Session: | 98     |
| Average Participation Rate Per Session***:     | 80.95% |
| Number of Students Displaying Growth:          | 44     |
| Average Growth:                                | 151L   |
| Number of Students Tested                      | 150    |

our schools reading below grade level. Additionally, research shows that students who are able to read at grade level are less likely to exhibit dysregulated behaviors. Above is the FY'21 Student Reading Comprehension data highlighting the success.

\*continued on back page



# Transitional Middle/High School: Giving Back



ASHANTI WILSON-MOREAU AND JOEY BAUER DROP OFF CANDY FOR TREATS FOR TROOPS, THE FIRST PROJECT OF VALLEY'S NEW STUDENT COUNCIL.

that supports soldiers, veterans and their families. The students spent weeks collecting Halloween candy from their peers for the effort, and by delivery day, they'd accumulated 35 pounds of sweet stuff.

The candy donation effort was the first official project of the new Student Council. Advisor Karen Rowe says that while the school has had several student councils over the years, they can fizzle out if the interest isn't there. That's not an issue this time around. "Fifteen students showed up at the first meeting, ready to go with ideas," says Karen.

Instead of picking a single president, the students chose co-leaders, Riley LaDuke and Ashanti Wilson-Moreau, who can lead the council together. Other officers include

Elliot Urban and Gillian Joslyn, Secretaries; Cameron Cabral and Sean McCarthy, Treasurers; Joey Bauer, Isaac Machado and Nathan Dunham, Community Service Leads; Nate Berry, Cassidy DuFault, Corey Erickson, Wisdom Mganga, and Keely Redgate, Student Representatives; Alannah Cavallaro, Rose Chen and Izaiah Savchuk, Events/Media Coordinators.

The candy collection drive was just the first project. Council members have already started working on a can drive and a Toys for Tots collection effort for the holidays. Karen says that the group's focus on giving back is not a coincidence. "There is such a sense of community at Valley, and students take that mindset with them when they're not here. They're always thinking about 'how can I be of service to others?'" ■

**O**n a recent rainy Friday, students from Valley's Transitional Middle/High School climbed aboard a van and headed north to Groveland. Their mission: deliver candy to a donation site for Treats for Troops, a project of the non-profit Soldiers' Angels

## Valley Elementary: A Creative Season

**T**he 'Spirit of the Season' arrived early to Valley Collaborative Elementary School this year. On 10/19, the entire Valley Collaborative Elementary School took a trip down the street and over the bridge to Parlee farms for a morning of fall fun! Students had the opportunity to pet and feed goats, rabbits, sheep, and chickens, then made their way to the pumpkin patch. Once everyone had picked a pumpkin, students and staff headed to the picnic area, where apple cider and donuts awaited.

The fun continued back at Valley when art teacher Nick Katsaros led a school-wide pumpkin painting activity. Using Zoom, Nick projected simple shapes

for faces onto the smartboard in each classroom so that students could recreate the designs with black paint on their own pumpkin "canvas." The all-Valley pumpkin painting project was just one part of a season of creativity. Students have been working on crafting pumpkins out of paper, using color to reflect emotions. Nick says that he's hoping that fall, and the arrival of Thanksgiving will provide even more opportunities for Valley Elementary students to get creative. "My plan is to use fall leaves and colors to create interesting patterns. I'm also hoping to create some 3D tissue paper turkeys!" ■



STAFF AND STUDENTS AT VALLEY ELEMENTARY KICK OFF A SEASON OF CELEBRATION IN STYLE.



# Alternative Middle/High School: Working Together for a Good Cause

**W**hen staff members at Valley Alternative Middle/High School went looking for a way to bring together students across their various programs, a fundraiser seemed like a logical choice. “Our goal was to find a way for students to collaborate across the site,” says teacher Corey Shepherd. He notes that while he and other Valley staffers had big goals for the project, like teaching empathy, teamwork and selflessness, it also had to be fun. “Making it fun for the students is key,” says Corey.

The next step was to find an organization that students felt passionate about. Students decided that they’d raise money for St. Jude’s Hospital, the Tennessee medical center that provides cancer treatment free of charge to children. Teacher Mike Workman says that St. Jude’s mission spoke to many of the Valley students. “They see that these kids need help and some of our students can really relate to that because of their own backgrounds,” says Mike.

So how to raise funds for a good cause and keep it fun? The answer is Laps @ Linell 100K. Teams of participants will make their way around a half mile course, starting at Valley’s main entrance. Six times around is



FROM LEFT: COREY SHEPHERD (TEACHER), AARON STADNYCK, AIDEN BUTZE, KEVIN SURETTE, ADAM CONANT, DANTE DRAGONE, MIKE WORKMAN (TEACHER), JEANMARIE PELUSO (TEACHER).

the equivalent of a 5K. To make sure that the fundraiser has plenty of fun in it, students settled on themed laps, including a bubble lap, in which runners must make their way through clouds of soapy bubbles and Mario Kart lap (think scooters and bananas). Students will complete as many laps as they can as a team.

And just as Corey and the other staff members had hoped, planning an ambitious event for a good cause has given students plenty of opportunity to work together. One group of

students has focused on marketing the event, including putting together a website. Another came up with all of the themes for the race, and even coded cards so that runners can easily keep track of how much ground they’ve covered and how much money they’ve raised.

Mike says that he’s been thrilled by the response from Valley students. “Some of the older kids have gotten really into this, more so than anything else this year. It’s just been great to see.” ■

FROM LEFT: OWEN MCMAHON, JOE WASHINGTON, JOSH PLUNKETT (TEACHER), AIDEN BUTZE, COREY SHEPHERD (TEACHER), KEVIN SURETTE, ADAM CONANT, ALEX ROMANO, DANTE DRAGONE, MIKE WORKMAN (TEACHER), JEANMARIE PELUSO (TEACHER), AVA MCMULLEN, CASSIDY BELTRAN.





# Community Based Day Services: Celebrating Partnerships

**W**hen the Tewksbury Public Library reached out to Valley’s Adult Services program about a pumpkin decorating event, the response was an enthusiastic ‘yes.’ Ten Individuals from the Community Based Day Supports program or CBDS headed to Tewksbury to paint pumpkins. And a great time was had by all, says Matt Gentile, Assistant Director of DDS and Transitional Services. “Many of our Individuals love Halloween and get excited for all of the festivities around it.”

The pumpkin event was also the latest in a long partnership between the Tewksbury Public Library and CBDS. The connection started three years ago when CBDS staffers were looking for activities that would enable Individuals to be more active in the community. “We’re a group of people who want to be out in the community,” says Job Coach Katlyn Winch. “So we’re always in search of

opportunities for our Individuals to learn more about towns that are new to them and be part of activities that will help them develop their skills.”

Nikki Gounaris, a Field-Based Teacher for Adult Services, found her way to the Tewksbury Library when she was searching for places and opportunities for Individuals to pursue their interests. Before long, she’d formed a connection with Robert Hayes, who coordinates many of the events. If the library had an event that Individuals might be interested in, Hayes sent an alert.

“We’ve attended different kinds of music events, career planning talks, an evening with an author. If there’s something happening that might be of interest to our individuals, then we hear about it,” says Nikki. Nikki says that she was particularly impressed by the library’s commitment to the needs of its extended community. When an Individual with an interest in writing began attending a Poetry Circle group, Diane Giarrusso, the library director, would provide enlarged versions of all of the poems to be discussed that month in order to accommodate for a visual impairment.

“She continues to send over poems monthly in case any of our Individuals want to participate,” says Nikki. “They really are fantastic there. It’s been so nice to have this ongoing relationship.” ■

AT LEFT: SOPHANNA SAM AND CHRIS SOILES GET CREATIVE.



ABOVE, LEFT TO RIGHT: JOE PIRANIAN, ELIZABETH BOCHAN, JOE GONSALVES ENJOY SOME PUMPKIN DECORATING AT THE TEWKSBURY PUBLIC LIBRARY.



BELOW: SHANE O'BRIEN SHOWS OFF HIS HANDIWORK.

# Valley Collaborative Leadership Team



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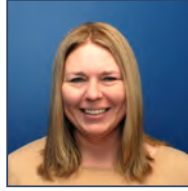
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## Challenges, Success

\*continued from page 2

### Adult Program Highlights

- Valley's DDS remote programming has been a Northeast Region Leader in FY'21, with over 50 devices loaned/purchased for Individuals.
- Small Business relationships remain strong through the continued finan-

cial support of the Today & Tomorrow program. This is especially significant because Adult DDS workers are still restricted from performing on-site tasks.

- EOHHS Covid-19 restrictions are still in place, significantly reducing on-site program and transportation capacity.
- Individual, family, staff and agency satisfaction with Valley programming remains high despite significant state-imposed restrictions.
- Two new programming options were offered in FY'21, after Valley successfully applied for and was awarded this year: the DESE/DDS residential program and In-Home Supports.

## Valley Collaborative Board

**Chair: Mr. Timothy Piowar**  
Superintendent, Billerica Public Schools

**Dr. Jay Lang**  
Superintendent, Chelmsford Public Schools

**Mr. Steven Stone**  
Superintendent, Dracut Public Schools

**Dr. Laura Chesson**  
Superintendent, Groton-Dunstable Regional School District

**Dr. Denise Pigeon**  
Superintendent, Nashoba Valley Technical School District

**Mr. Brad Morgan**  
Superintendent, North Middlesex Regional School District

**Mr. Christopher Malone**  
Superintendent, Tewksbury Public Schools

**Dr. Michael Flanagan**  
Superintendent, Tyngsborough Public Schools

**Dr. Christopher Chew**  
Superintendent, Westford Public Schools

- Total Adult Program Revenue increased from \$2,035,000 in FY'16 to a projected \$2,700,000 in FY'21.
- Small Business billing was reduced 12% in FY'21, while expenses were down 93%.
- Pre-Covid-19 revenue estimates for FY'21 were over 3 million dollars.
- FY'22 Adult Revenue is projected to be 2.9 million.

Thank you for your support of Valley Collaborative. If you ever have a suggestion or need assistance, my door is always open.

My best to you,

*Chris*

Chris A. Scott, Ph.D.  
Executive Director