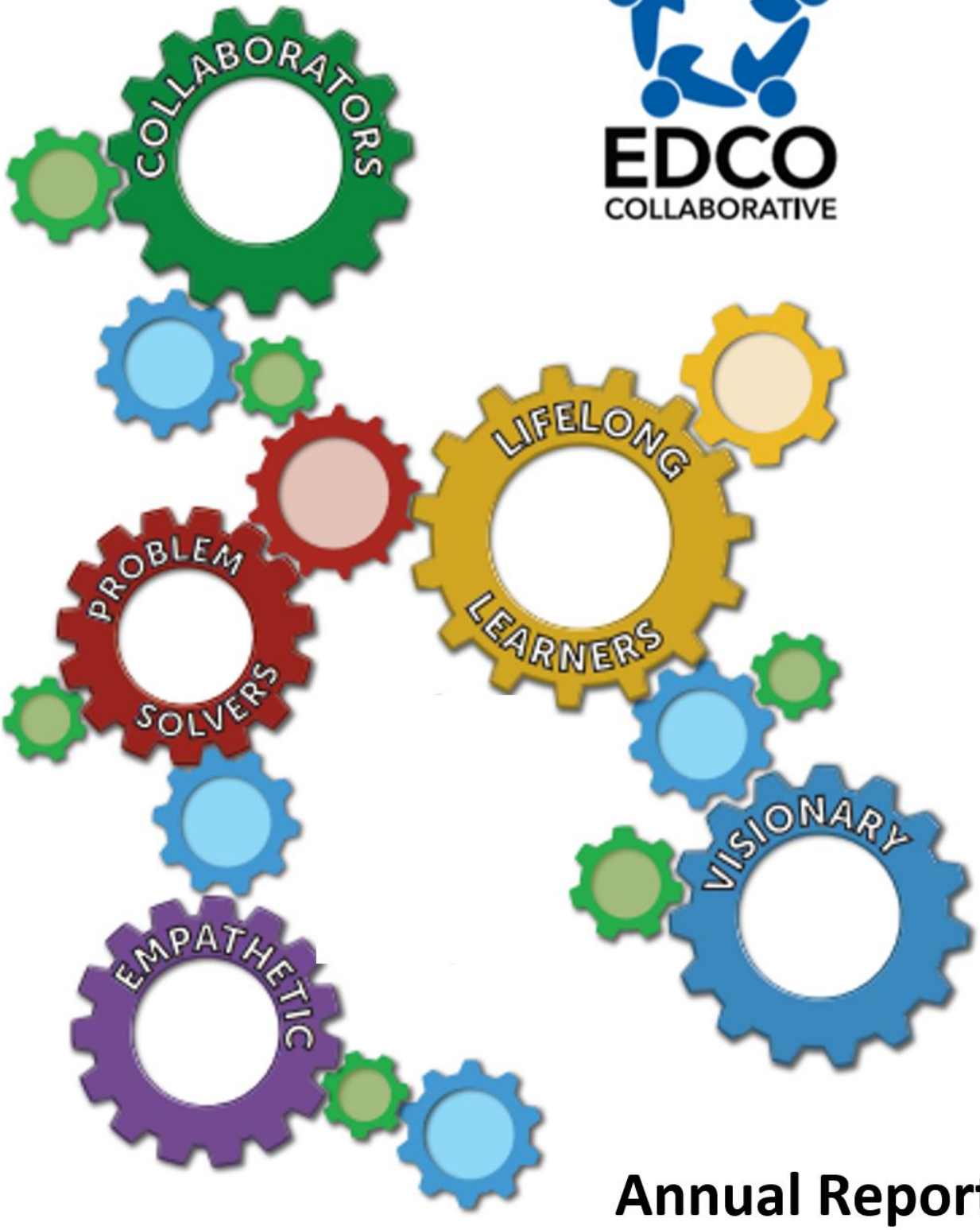
EDCO
COLLABORATIVE



Annual Report 2019-2020

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ABOUT EDCO COLLABORATIVE

EDCO is a collaborative of 16 urban and suburban school districts serving the Greater Boston area and beyond. We are governed by a Board of Directors comprised of superintendents and school committee members representing each of our member school districts.

All EDCO programs and services are developed and implemented through consultation with member school districts and other sponsoring agencies. EDCO Collaborative Roundtables often facilitate the gathering of information needed for planning programs, services, and professional learning opportunities. Programs align with EDCO's mission, reflect the priorities of EDCO's primary constituencies, and are provided in a cost effective manner through interdistrict and interagency collaboration.

EDCO Collaborative's range of services includes professional learning opportunities for educators; special education and alternative education programs for students with disabilities and at-risk youth; and cooperative purchasing of utilities and other items upon request.

In addition, EDCO provides services to youth and adults through a variety of state and federally funded programs, including the Special Education Surrogate Parent Program, Wrentham Habilitative Services, Massachusetts Migrant Education Program, and the EDCO Youth Alternative Program.

EDCO Collaborative – Contact Information

Chairperson, Board of Directors:
Kathleen Bodie
Superintendent, Arlington Public Schools
kbodie@arlington.k12.ma.us

Executive Director:
Nadine Ekstrom
Bedford, MA
617-738-5600

Please visit the EDCO Collaborative website: ***www.edcollab.org***

MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear EDCO Collaborative Community Members,

Dr. Robert Peebles, EDCO's first Director of the organization, stated in his speech on February 29, 1972 that, "it is the role of our collaborative to support students and teachers from different schools to learn from and stimulate each other." He further expressed, "our primary goal has always been to establish a metropolitan model in education. In some tangible ways, we have, but there is much more to be done." These statements remain consistent with the work of EDCO Collaborative, nearly 50 years later. In fact, EDCO Collaborative has observed significant transitions for a second consecutive year as the organization continued to focus on financial sustainability. Additionally, on March 12, 2020, the COVID-19 pandemic resulted in a halt in student referrals, rental use for professional development, and a need to further reduce personnel.

This annual report serves as a tool to share with you innovative initiatives and consistent challenges EDCO Collaborative experienced in FY20 in order to adapt and respond to the needs of the organization's students and districts of whom we serve. Given the negative financial impacts of COVID-19, the membership agreed to the administration's recommendation of increasing the annual assessment fees in FY20, which further illustrated the Board's support in fiscal responsibility for the organization.

During the 2019-2020 school year, the Collaborative continued its efforts in expanding awareness of its special education programs by increasing exposure in social media, reaching out to member districts, and creating opportunities for roundtable discussions, as they relate to the needs of member districts. The organization received $298,000 from Governor Baker's Capital Skills Workforce Grant, which was pivotal in the development of EDCO's newly designed specialized program, Academy for Career Pathways, which serves students from ages 18-22. This program offers five possible tracts for students of this age; three vocational options, one dual enrollment in a local community college with additional academic support, and a direct career pathway. The second program established in FY20 was a special education interim alternative setting, the Center for Academic, Behavior, Character and Development (ABCD) Program, servicing students who are temporarily suspended from school due to substance abuse. This program assists students and families by creating a partnership and wrap around services to provide counseling as it relates to substance abuse. Students who attended either of these programs were very successful within their first year. The therapeutic program, North Crossing Academy, began providing students with opportunities to elect into vocational courses as young as sixth grade, which created an increased level of interest by sending districts.

EDCO Collaborative provided additional professional development, via remote capacity, to districts throughout the Commonwealth of Massachusetts. This was especially successful within the IDEAS program, whose main focus is on anti-racist strategies in schools. In addition, EDCO became the recipient of the IEP Improvement Project grant through the Department of Elementary and Secondary Education (DESE), which partners with outside agencies, schools, and districts, in providing feedback to DESE on their guidance documents. The Collaborative expanded its professional development offerings through a partnership with Teachers21. Together, the two organizations facilitated the Experienced Special Education Administrator's Institute to special education administrators in Massachusetts.

In February 2020, EDCO Collaborative hired a consulting company, The Management Solution, to oversee their business office. The Board agreed to continue utilizing this company's services at least until June 30, 2021 to ensure consistency as it pertains to financial oversight. The Collaborative continues to pursue innovative ideas on creating revenue for the organization in order to sustain its existence. Throughout COVID-19 in the spring of 2020, the Board participated in numerous discussions around potential withdrawal from the organization as well as terminating the

organization in its entirety. In May 2020, the Board chose to withdraw its interest in terminating the organization and selected to work collectively in rebranding and reorganizing EDCO Collaborative to best serve its membership. During this time, the Executive Director hired one of EDCO's former Executive Director's to assist with a strategic plan planning process. The organization continues to work on these efforts in partnership with the staff, administration, and its membership.

Thank you for your contribution towards our efforts at EDCO Collaborative and your interests in all it has to offer in the realm of education. Your commitment to our organization, including supporting our specialized programs and professional development, contributes to the success of our EDCO community. I have appreciated my time as Executive Director for EDCO Collaborative and believe the changes our Board and administration initiated in these last two years under my leadership will result in a positive transition for the future of this collaborative. I truly hope our paths cross again and wish the best of success to EDCO Collaborative under the new leadership of Interim Executive Director, Cyndy Taymore.

Respectfully Submitted,

Nadine G. Ekstrom, Ph.D.
Executive Director

EDCO
COLLABORATIVE

Strength in Diversity,
Quality through Collaboration

EDCO'S COLLABORATIVE'S
MISSION & VISION

Since 1969 EDCO's Mission has been to:

Improve education through inter-district and interagency collaboration.

Provide high quality education and related services to students-at-risk.

Enhance equity, intercultural understanding and equal opportunity in education.

EDCO Collaborative Vision:

- *Sustain its role as a statewide leader for excellence in education with a strong and positive political influence*
- *Support member districts through a variety of services that:*
  - *Meet the special education service needs of students with low incidence disabilities*
  - *Provide the benefits of economies of scale*
- *Support the recruitment, retention, and development of high quality teachers and administrators*
- *Integrate new Board Members quickly into the roles and responsibilities of the Board and enjoy steady commitment and engagement from all Board Members*
- *Develop a budget annually from a balanced mix of member services and contract services.*

Objectives of EDCO Collaborative

- *To provide day programs and other services for students with low-incidence disabilities in the least restrictive environment consistent with MGL c.40 § 4E and 603 CMR 50.00*
- *To provide day programs and services for at-risk students*
- *To provide therapeutic services for adults with disabilities in collaboration with the Department of Developmental Services and/or other agencies*
- *To offer quality professional learning opportunities to general and special education teachers and administrators, related service providers, school committees, and charter school boards*
- *To explore and pursue grants and other funding to support identified needs of the member districts and community*
- *To offer cooperative and regional programs and/or services to help member districts maximize cost efficiency and program effectiveness through a collaborative effort.*

HISTORY OF EDCO COLLABORATIVE

EDCO Collaborative has a long and diverse history, beginning in 1969 as a private consortium of public schools prior to the enactment of the first Massachusetts collaborative legislation and continuing to the present as a public collaborative. EDCO's mission has been consistent throughout its history, focusing on the power of interdistrict and interagency collaboration to meet the needs of underserved and at risk students and adults.

In its first form, Education Collaborative for Greater Boston, Inc. was a private, not-for-profit charitable corporation formed by superintendents from seven member school districts. Their purpose was to increase communication and understanding among staff and students in urban and suburban school districts. Initial programs were designed to cross racial, economic, and social barriers. Early on, ECGB Inc. received funding to operate voluntary desegregation programs, using the City of Boston as a classroom and bringing suburban students into Boston to work with inner city students. Over time, school districts began to see the value in collaborating on other education issues such as special education, school-to-work, vocational education, and professional development for teachers. A grant from the Ford Foundation in the early 1980's allowed for the development of additional programs related to curriculum and instruction, and membership grew along with the services offered.

In 1988, after the passage of the legislation encouraging collaboration, EDCO Collaborative was formed as a public collaborative under Chapter 40, Section 4E, to complement the services offered by the private not-for-profit corporation. Many of the programs operated under the original organization were shifted to the public collaborative. The private corporation remained as an affiliated agency with shared administration.

When additional changes in the legislation were anticipated, the dissolution process of Education Collaborative for Greater Boston, Inc. occurred from FY12 through FY14. All of its assets were transferred to EDCO Collaborative, and the contracts and programs managed by ECGB, Inc. were reassigned by the funding agencies to EDCO.

Today, EDCO Collaborative continues to strengthen programs and services to its member communities along with supporting both local and statewide educational programs funded by federal and state contracts.

GOVERNANCE & LEADERSHIP

A Board of Directors that includes one voting representative from each member district governs EDCO Collaborative. District School Committees vote annually to appoint either a School Committee member or the Superintendent to EDCO's Board of Directors.

BOARD OF DIRECTORS

District	Name & Title	Position
Acton-Boxborough	Peter Light, Superintendent	Board Member
	Tessa McKinley, School Committee	Advisory Member
Arlington	Kathleen Bodie, Superintendent	Board Member & Advisory Member
Bedford	Jon Sills, Superintendent	Board Member
	Jill Marquis, School Committee	Advisory Member
Belmont	Amy Checkoway, School Committee	Board Member
	John Phelan, Superintendent	Advisory Member
Brookline	Helen Charlupski, School Committee	Board Member
	Ben Lummis, Superintendent	Advisory Member
Carlisle	James O'Shea, Superintendent	Board Member & Advisory Member
Concord	Laurie Hunter, Superintendent	Board Member
	Heather Bout, School Committee	Advisory Member
Concord-Carlisle	Laurie Hunter, Superintendent	Board Member
	Heather Bout, School Committee	Advisory Member
Lexington	Julie Hackett, Superintendent	Board Member
	Kathleen Lenihan, School Committee	Advisory Member
Lincoln	Rebecca McFall, Superintendent	Board Member
	Trintje Gnazzo, School Committee	Advisory Member
Lincoln-Sudbury	Bella Wong, Superintendent	Board Member
	Ellen Joachim, School Committee	Advisory Member
Newton	Diana Fisher-Gomberg, School Committee	Board Member
	David Fleishman, Superintendent	Advisory Member
Sudbury	Brad Crozier, Superintendent	Board Member
	Lisa Kouchakdjian, School Committee	Advisory Member
Waltham	George Frost, Superintendent	Board Member
	Margaret Donnelly, School Committee	Advisory Member
Watertown	Deanne Galdston, Superintendent	Board Member
	John Portz, School Committee	Advisory Member
Weston	Marquerite Connolly, Superintendent	Board Member
	Dr. J. Kimo Carter, Assistant Superintendent	Advisory Member

ADMINISTRATIVE TEAM

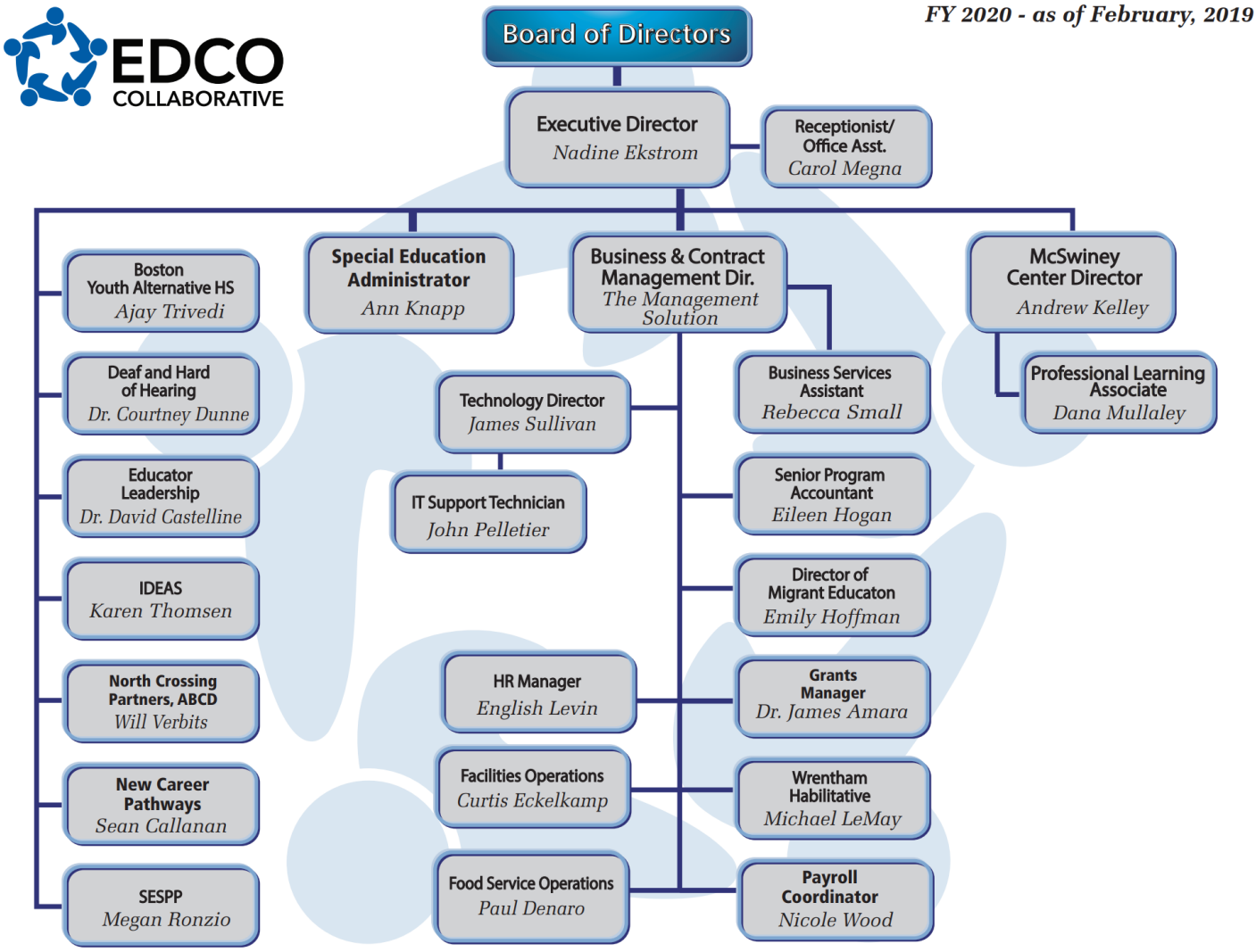
Nadine Ekstrom, Executive Director
Ann Knapp, Special Education Administrator
Andrew Kelley, Director of Professional Learning and Community Education
James Sullivan, Director of Informational Technology
Contracted School Business Manager, The Management Solution

STANDING COMMITTEES/ADVISORY COMMITTEES

Executive Finance Committee

The Executive Finance Committee meets with the EDCO Leadership Team prior to each Board meeting to discuss matters that will be considered by the Board of Directors. The committee reviews finances, policies, and other relevant information in order to make recommendations to the Board. The Executive Finance Committee also prepares the Executive Director's annual evaluation for presentation to the Board and makes recommendations on salary and benefits.

EDCO COLLABORATIVE ORGANIZATIONAL CHART – FY20



EDCO COLLABORATIVE DISTRICTS

Acton-Boxborough Regional School District
Arlington Public Schools
Bedford Public Schools
Belmont Public Schools
Brookline Public Schools
Carlisle Public Schools
Concord Public Schools
Concord-Carlisle Regional School District
Lexington Public Schools
Lincoln Public Schools
Lincoln-Sudbury Regional School District
Newton Public Schools
Sudbury Public Schools
Waltham Public Schools
Watertown Public Schools
Weston Public Schools

PROGRAMS AND SERVICES

Special Education Programs

EDCO Collaborative Objective:

- To provide day programs and other services for students with low-incidence disabilities
- Improve education through interdistrict interagency collaboration
- Provide high quality education and related services to students at risk
- Enhance equity, intercultural understanding, and equal opportunity in education

Progress Toward Objective:

EDCO Collaborative offers several special education programs to meet our district's needs for programming for students with low incidence disabilities. These programs are the EDCO Program for the Deaf and Hard of Hearing, Partners Program, North Crossing Academy Therapeutic Day School, North Crossing Academy 45-Day Therapeutic Program, Academy for Career Pathways, and Center for Academic, Behavior, Character and Development (ABCD) Program.

Both the EDCO Program for the Deaf and Hard of Hearing and EDCO Partners Program offer opportunities for students to be included in general education classes located within the public school district where the program is housed or in another member district, thus ensuring students are placed in the least restrictive educational environment.

OFFICE OF ADMINISTRATOR OF SPECIAL EDUCATION
AT EDCO COLLABORATIVE
Ann Knapp, Special Education Administrator

This year the office of the Special Education Administrator focused on supporting the EDCO's mission through:

- Regulatory Compliance
- Staff Licensure
- Moderate Special Education Dual Licensure Cohort Coordination and Instruction
- Securing State and Federal Contracts and Grants
- Pedagogical Consultation
- Conducting Hearings for Long Term Suspensions and Expulsions

Regulatory Compliance
This year the Department of Elementary and Secondary Education (DESE) completed EDCO's Mid-cycle Tiered Focused Monitoring Review on March 6, 2020, with a site visit and exit interview. At the conclusion of the exit interview the review team stated that they found full compliance with all standards. The formal report was to be provided to EDCO by June, 2020, but due to the COVID-19 pandemic, DESE has not yet completed the final report.

During the academic year and summer program there was a sharp reduction in serious incidents requiring submission of Form 2, *PUBLIC AND PRIVATE DAY OR RESIDENTIAL SCHOOL PROGRAM INCIDENT REPORT*, to DESE. The reports filed were the result of the need for medical intervention not caused by student to student or student to staff aggression. The quality of the EDCO incident report forms submitted were praised by DESE staff during their review for clarity and thoroughness.

EDCO staff worked closely with school districts to schedule IEP reevaluations and Team meetings prior to mandated completion dates. IEPs were completed by the collaborative's special education staff and provided to districts within regulatory timelines.

Staff Licensure
During the FY20 academic year all EDCO teaching, related services, and administrative staff were either fully licensed or in possession of a waiver for their professional role.

Moderate Special Education Dual Licensure Cohort Coordination and Instruction
The first EDCO dual licensure cohort completed 150 contact hours and achieved mastery of all competencies required to apply for licensure as teacher of students with moderate disabilities 8-12. The cohort included science, English, social studies teachers, licensed in their content area, as well as two licensed counselors.

The 150 contact hours were divided into:
- Pre and post session reading and reflection assignments
- Small group mentoring sessions with instructor
- Classroom implementation of specially designed instruction and differentiation
- Documentation of and reflection on above
- Final project

Upon completion cohort members began the process for securing a DESE initial teacher's license in Moderate Disabilities, 8-12.

Securing State and Federal Contracts and Grants
During the 2019-2020 school year, EDCO Collaborative was awarded two large, multi-year contracts with the Commonwealth of Massachusetts. EDCO was chosen as the Stakeholder Engagement vendor for DESE's IEP Improvement Project. EDCO, in collaboration with DESE, is responsible for ensuring that all who participate in the IEP processes have opportunity to provide feedback to DESE about the new processes and related documentation.

EDCO was also awarded the Special Education Surrogate Parent Program contract. EDCO will continue to coordinate the selection and support of volunteers who have agreed to represent and advocate for students who do not have parents or guardians able to fulfill student's needs throughout the special education process.

The response to the Wrentham Developmental Center Habilitative Services Request for Proposal (RFP) was completed over the spring 2020. Due to challenges related to the COVID-19 pandemic, the Department of Developmental Services postponed the submission date. Upon notification of the updated submission date for the RFP, EDCO will be well positioned to submit a well-crafted response.

Pedagogical Consultation
This year Ms. Knapp, in her role as Special Education Administrator, provided consultation to several public school districts as well as the EDCO Programs on differentiation strategies, incorporating the use of formative assessment into class groupings, the link between learning/academic challenges, and student behavior and positive behavioral supports.

Conducting Hearings for Long Term Suspensions and Expulsions
In her roles as Special Education Administrator and Compliance Officer, Ms. Knapp conducted two long term suspension hearings and completed the necessary follow up documentation during the 2019-2020 school year.

INFORMATION TECHNOLOGY AT EDCO COLLABORATIVE
James K. Sullivan, CETL, Director of Information Technology

It has always been the goal of the Technology Department to support the needs of teaching and learning as well as EDCO's mission. The year 2020 was a year of challenges due to COVID-19 pandemic, but we saw them through. We were able to work with the McSwiney Center for Professional Learning and offer two Student Data Privacy workshops, one for teachers and one for administrators, with an industry expert and author. These were live online workshops that provided participants with the opportunity to ask a subject matter expert direct questions and get best practice recommendations on issues being faced.

Additionally, one of the true values of EDCO Collaborative has always been our professional development Roundtables. These meetings quickly became a lifeline to allow districts to discuss timely issues and find resolutions to common problems. Our Technology Roundtables were meeting more frequently, sometimes biweekly, during the pandemic with high attendance from districts.

Many districts were hit with roadblocks because of the pandemic and we at EDCO Collaborative were no different. However, we are proud of the ability of our Technology Department to stand up and face the difficulties head on. When our physical buildings closed, we had the systems in place to quickly pivot and give people the ability to work, teach, and learn at home. We utilized our existing Zoom accounts, collected and distributed Chromebooks to students who were in need, and provided laptops to staff members who did not yet have them. We offered training for staff through staff meetings and on a one-to-one basis to ensure teachers and staff had what they needed to succeed. Our device management system was already configured to connect to devices outside of our school programs and we were able to continue to manage the distributed network of staff and devices.

EDCO PROGRAM FOR THE DEAF AND HARD OF HEARING
Located at F.A. Day Middle School and Newton North High School, Newton, MA
Dr. Courtney Dunne, Program Director

The EDCO Program for the Deaf and Hard of Hearing (DHH) serves students who are deaf or hard of hearing in grades 6 through 12. Located within Newton Public Schools, students are offered a full range of services with opportunities for small group (sub-separate) instruction and full inclusion in the general education setting. The program provides services designed to meet individual learning needs with a specific regard for language, communication modality, and choice of amplification. Teachers of the deaf provide specially designed instruction in the small-group setting and consultative services to general education teachers. Educational interpreters provide language access to students who use American Sign Language (ASL) as their primary mode of communication. All general education classrooms are equipped with infrared soundfield amplification systems, providing greater access for our students who use audition and spoken English. In the 2019-2020 school year, the Deaf and Hard of Hearing Program served 14 students.

In a continued effort to expand services and meet the needs of the larger community, the EDCO Program for the Deaf and Hard of Hearing provided outreach services to member and non-member school districts. The program provided quarterly consultation for an elementary-age student in the Winchester Public School District and regular outreach interpreting services for our host and member district, Newton. Additionally, the DHH Program hosted a Fall Open House for districts in the greater Boston area and participated in Gallaudet University's Career Fair to both market and recruit highly qualified staff.

On October 31, 2019, five high school students were invited to the State House to testify before the Joint Committee on State Administration and Regulatory Oversight in support of Senate Bill 1824. Submitted by Senator Cynthia Creem, S1824 moved to replace the term ***hearing impaired*** with the more inclusive terminology ***deaf and hard of hearing*** in the General Laws of Massachusetts. Using both American Sign Language and spoken English, EDCO students testimony was heard before members of Congress. In January 2020, the bill was reported favorably by committee and referred to the committee on Senate Rules. EDCO students have been instrumental in advocating for greater visibility, acceptance, and inclusion.

When schools closed in March 2020, the DHH Program quickly pivoted to a distance-learning plan, training students and staff on accessibility features of different virtual platforms. The program continued to provide a full-range of instructional and support services while also creating unique opportunities for students to engage socially in a virtual platform. In June 2020, five students graduated from the EDCO Deaf and Hard of Hearing Program, earning diplomas from Newton North High School.

Program Highlights for FY20:

- Interdisciplinary staff: Teachers of the Deaf, Educational Interpreters, Counselor, Speech and Language Pathologist
- Participation in general education courses in Newton Public Schools
- Participation in self-contained class geared towards small group specially designed instruction
- Training and support in use of Hearing Assistance Technology (HAT)
- RedCat Infrared Technology in all classrooms
- Critical mass of age-appropriate peers and common language users
- Training and support for Newton general education teachers
- ASL Clubs at the middle school and high school level
- Deaf History and Deaf and Hard of Hearing Identity Development
- Academic Support provided by Teachers of the Deaf
- Specialized Counseling and Speech and Language Services
- ASL and English Literacy

- Transition services
- Participation in Newton Public School's comprehensive Career and Vocational Technical Education (CVTE) program
- Full-range of extra-curricular offerings, including varsity athletics
- Social Events promoting involvement in the Deaf Community
- Academic Bowl for Deaf and Hard of Hearing Students, sponsored by Gallaudet University
- Outreach consultative services related to serving deaf and hard of hearing students in the public school system

Cost Effective:
For FY20, the daily rate for members of EDCO Collaborative was $335.50; for non-members it was $402.60. Comparable programs in the area average $351.34.

Program for the Deaf and Hard of Hearing		
District	Attended	Referred
Bedford *		1
Boston	1	
Gardener	1	
King Philip Regional	1	
Lincoln *	1	
Lincoln-Sudbury *	1	
Lowell		2
Malden		1
Marshfield	1	
Revere	1	
Salem	3	
Somerville	1	
Stoneham	1	
Tyngsborough	1	
Woburn	1	

* Member District

PARTNERS PROGRAM
Located at 36 Middlesex Turnpike, Bedford, MA
Will Verbits, Program Director

The EDCO Partners Program mission is to provide comprehensive academic instruction as well as intensive instruction in the 3 S's (social competency, self-awareness, and stress management) to academically capable students diagnosed with an Autism Spectrum Disorder (i.e. Asperger's Syndrome), Non-Verbal Learning Disability, or similar profile. We are committed to fostering a sense of community and belonging among all students so they feel valued and honored for who they are. The program is dedicated to helping students better understand and accept themselves, while reaching their full potential. During the 2019-2020 school year, the Partners Program served seven students.

Program Highlights for FY20:

- Small student teacher ratio 2:1, small group instruction, and frequent 1:1 instruction.
- Evidenced-based instruction including Empower, Social Thinking, Dialectical Behavior-Therapy/Cognitive Behavior Therapy, Zones of Regulation, Heart Math/Biofeedback tools, Mindfulness, and more.
- Individual Chromebooks are provided for each student; students also utilize iPads and iMac Desktop computers.
- Every classroom is equipped with a SmartBoard and teachers incorporate its usage into instruction.
- Google Classroom is utilized to keep students and families informed and to provide access to curriculum, homework, calendars, and due dates.
- Home-school communication is done by a variety of means: phone, email, in-person periodic meetings.
- Ongoing milieu counseling, individual, and group counseling is provided for every student by a licensed mental health professional.
- An Extended School Year (ESY) summer school program is available for students that focuses on the 3S's and may include transition planning, vocational experiences, and community service.
- A full time Transition Specialist provides transition related programming and linkage to adult agencies including MRC and DDS.
- Students enrolled in the Partners Program participate in social pragmatics groups lead by an LICSW clinician, as well as direct services specified in a student's IEP.
- Speech & Language Pathologist support services are provided through a contracted support service agency.
- Additional programming is offered for students18-22 who require continued transitional support before leaving special education. This program is individualized and does not follow a "typical school calendar." For instance, students may enroll in classes at Mass Bay Community College or Middlesex Community College, attend Partners for a half-day taking transition classes, vocational readiness, or financial literacy. Some may have an internship, or be taking MCAS prep classes to meet this requirement.
- Partners students have the opportunity to participate in full inclusion classes at local high schools with EDCO staff providing support, as needed.

Cost:

For FY20, the daily rate for members of EDCO Collaborative was $404.40; for non-members, it was $480.48. Comparable programs in the area average $296.80.

During the 2019-2020 school year, the Partners Program experienced a noticeable decrease in enrollment due to several factors.

- Partners students returning to their local school districts as their IEP Team felt that the student had been successful at EDCO and was ready to return to the least restrictive educational environment (in district programming).
- Parents and sending school districts deciding to change educational placement.
- Significant drop in referrals.

At the end of FY20 the decision was made to discontinue the Partners Program at EDCO Collaborative.

Partners Program		
District	Attending	Referrals
Billerica	1	
Cambridge	1	
Lexington *	1	
Melrose	1	1
Newton *		1
Natick		1
Watertown *	1	1
Wellesley	1	
Westwood	1	

* Member District

NORTH CROSSING ACADEMY -- THERAPEUTIC DAY PROGRAM
Located at 36 Middlesex Turnpike, Bedford, MA
Will Verbits, Program Director

The North Crossing Academy Therapeutic Day Program (NCA) offers a range of services for students in grades 6-12 who are diagnosed with clinical mental health emotional issues that adversely impact their daily performance in the classroom academically as well as socially and emotionally. NCA offers a comprehensive Therapeutic Day School Program that provides educational instruction to students with unique academic, emotional, and social challenges by offering a highly structured therapeutic environment while maintaining academic integrity. The program is dedicated to helping students reach their full potential by fostering individuality and personal growth within a safe and supportive learning community. Students participate in individual and small group learning which is interactive and frequently 'hands on' to foster success that students have previously not found in larger environments. Members of our program clinical team provide individual and group counseling using successful evidence-based strategies. Treatment modalities may include but are not limited to: Dialectical Behavior Therapy (DBT), Cognitive Behavior Therapy (CBT), as well as therapies designed to help students deal with issues related to trauma, gender identity, emotional dysregulation, and family issues. These counseling services are designed to support students in building skills of independence, problem solving, making positive choices, and to prepare them for life beyond high school. NCA is committed to promoting diversity, acceptance, and a sense of community for our students. In the 2019-2020 school year a total of 23 students were served in the program.

Program Highlights for FY20:

- Licensed special education and/or regular education teachers with content area expertise.
- Small student to staff ratio with frequent 1:1 academic support.
- Individualized and multi-modal approaches to teaching.
- Mental health services offered in 1:1 and small group settings.
- Commitment to engaging reluctant and discouraged learners.
- Targeted instruction in college and career readiness skills.
- Staff met daily to collaborate across the program about student and daily events.
- Creative electives including Expressive Art, Music, Philosophy and Cultural Exploration.
- Direct instruction to help students identify emotional and social responses to stressors and to learn new coping skills.
- Interventions focused on self-monitoring and self-management of responses to daily stress.
- Access to multiple types of technology throughout the day and throughout school settings.
- Community trips designed to practice and reinforce skills learned (community trips ended in March 2020 due to COVID-19 pandemic).
- NCA offers a summer program designed to minimize social and academic regression over summer months (see below).
- Consistent ongoing communication with the school district, family, and outside providers.

March-June 2020 Remote Learning due to the COVID-19 pandemic:

- School staff shifted to remote learning on March 13, 2020.
- Students received updated schedules that reflected academic classes on Mondays, Wednesdays, and Fridays and support services (counseling, SLP, reading support, etc.) on Tuesdays and Thursdays.
- IEP Team meetings were conducted virtually.
- Staff meetings were held virtually twice a week.
- All community (staff and students) meetings were held virtually once a week.
- Student's attendance and engagement in remote learning was monitored regularly. If a student was not doing well with remote learning, parents were called by the administration and/or clinical counselor. Teachers often reached out to students (and parents) via email as well.
- Sending school districts were kept informed if a student's engagement in remote learning was not optimal.

NCA Extended School Year (ESY) Summer School Program:

A hybrid Extended School Year (ESY) Program was conducted for all eligible NCA students from July 6-August 13, 2020. Programming occurred Monday-Thursday from 9:00 am -3:00 pm. Students and families were given the option of participating in person, fully remote, or through a combination of both. Most students participated remotely. There were five students who participated two days per week in person. Due to a significant drop in student participation in the ESY program, staffing the ESY program was reduced to one Special Education Teacher, one Clinical Counselor and one Administrator.

ESY Program Highlights for FY20:

- ESY programming was structured with a learning based theme for students each week. Students engaged in maintaining academic skills in reading, writing, and math as well as innovating, creative thinking through project-based learning (PBL) projects.
- Students made oral presentations of their projects to staff and peers weekly through virtual community meetings.
- Weekly field trips, based on the week's theme, were done virtually.

Cost Effective:

For FY20, the daily rate for members of EDCO Collaborative was $332.80; for non-members it was $399.36. Comparable programs in the area average $366.10.

North Crossing Academy Therapeutic Day		
District	Attended	Referred
Acton-Boxborough *	1	1
Arlington *	3	2
Assabet Valley Regional		1
Ayer-Shirley		1
Bedford *		1
Belmont *		2
Billerica	1	
Boston	2	8
Brookline		1
Cambridge		5
Chelsea		1
Framingham	4	9
Groton/Dunstable		1
Harvard		1
Holliston		1
Hudson	1	
Lawrence		1
Leominster	1	
Lexington *	1	7
Lincoln-Sudbury		1
Littleton	2	1
Merrimack, NH		1
Nashoba Regional	1	1
Nashua, NH		1
Needham		1
Newton *		5
North Andover		2
Sharon		2
Somerville	1	
Wakefield		1
Waltham *	4	2
Watertown *		2
Wellesley	1	
Weston		1
Wilmington		1
Woburn		2

* Member District

NORTH CROSSING ACADEMY-- 45 DAY THERAPEUTIC PROGRAM
Located at 36 Middlesex Turnpike, Bedford, MA
Will Verbits, Program Director

The 45-Day Assessment Program serves students in grades 6-12 who are referred by their school districts for an in-depth analysis of learning, social, emotional, and behavioral needs. Our small student population enables the 45-Day Assessment Program staff to provide individualized academic instruction as part of the evaluation, keeping the student on track with their school curriculum. Curriculum guidelines are obtained from the students' home district and lessons are designed to keep the students current in their academic schedules. The 45-Day Assessment Program utilizes EDCO clinical staff to support students while evaluating their psychological status. Our clinical staff provides individual and group counseling using evidence-based strategies. Treatment modalities may include but are not limited to: Dialectical Behavior Therapy (DBT), Cognitive Behavior Therapy (CBT), as well as therapies designed to help students deal with issues related to trauma, gender identity, emotional dysregulation and family issues. Students in the 45-Day Assessment program can participate in counseling groups within the milieu of North Crossing Academy. Participation in these groups allows staff to evaluate peer interactions and relationship skills as part of their comprehensive evaluation of social-emotional skills. Depending on the referral questions provided by the school district, assessment services include but are not limited to: classroom observations, clinical observations, structured interviews with the student, their family or caregivers, school district staff and collateral agencies and outside providers. Staff conduct clinical inventories and cognitive and academic testing if needed. At the end of the 45-Day Assessment, staff produce a thorough written assessment which offers the school district, student, and their parent(s)/guardian(s) specific recommendations for maximizing and fostering student academic, emotional, behavioral, and social gains in a school setting. During the 2019-2020 school year a total of nine students were served in the program.

Program Highlights for FY20:

- Formal and informal assessment measures are matched to district referral questions and student needs.
- Commitment to engaging reluctant and discouraged learners.
- Placement culminates with a thorough written academic and psychosocial report.
- Staff met daily to collaborate across the program about student and daily events.
- Students are encouraged to identify their emotional and social response to stressors and learn new coping strategies.
- Opportunities to participate in larger group setting outside of the 45-Day Assessment Program to facilitate social interaction and to increase evaluation settings.
- Interventions focused on self-monitoring and self-management of responses to daily stress.
- Access to multiple types of technology throughout the day and throughout school settings.
- Consistent ongoing communication with the school district, family and outside providers.
- Enrollment in 45-Day Assessment Program also available during the summer months and can be done in conjunction with the Extended School Year (ESY) Program.

Cost Effective:

For FY20, the daily rate for members of EDCO Collaborative was $325.00; for non-members it was $390.00. Comparable programs in the area average $364.10.

North Crossing Academy 45 Day Therapeutic Program		
District	Attended	Referred
Acton-Boxborough *		
Arlington *	1	3
Belmont		1
Billerica		2
Boston		1
Brookline *	1	1
Cambridge		3
Canton		
Chelsea		1
Concord *		
Dover-Sherborn		
Framingham	1	3
Greater-Lowell Tech.		
Groton-Dunstable		1
Lexington *	2	3
Lincoln-Sudbury		1
Littleton	1	2
Malden		1
Merrimac, NH		
Minuteman Regional HS		1
Needham		
Newton *		
North Andover		
Peabody		1
Reading		1
Revere		
Sharon		
Somerville	1	1
Sudbury	1	2
Waltham *	1	1
Watertown *		1
Wellesley		1
Westford		1
Westwood		1
Wilmington		
Winchester		1
Woburn		

* Member District

ACADEMY FOR CAREER PATHWAYS
Located at 36 Middlesex Turnpike, Bedford, MA
Will Verbits, Program Director

For FY20, EDCO Collaborative kicked off the new Academy for Career Pathways Program. Due to renovation delays, the program did not officially open for enrollment until January 2020. Career Pathways is a program designed for students between 18-22 years of age. To be eligible for the Career Pathways Program, students must have passed a minimum of one MCAS exam. Students are able to participate in the following vocational/transition program options:

Vocational Programs:
- Drafting – CAD/3D Printing – Manufacturing
- Culinary Arts
- Health Occupations (Certified Nursing Assistant)

Transitional Programs:
- School to Post Secondary Transition Program
- School to Work Transition Program

The Career Pathways Programs provide students with outstanding educational programming to further their education and engage in career planning while also preparing for the transition into adult life. Students in the Career Pathways program receive vocational/transition programming part of their school day while the other part of the day is scheduled with academic classes and/or transition counseling support with EDCO's Transition Specialist. All departments within this program will follow the MA DESE Guidelines for 18-22 Transition requirements.

Program Highlights for FY20:
- Earn Career and Vocational Certifications.
- Participate in dual enrollment at a local community college.
- Learn transitional skills through a school to work framework.
- Participate in seeking job placements.
- Identify career interests.
- Learn public transportation, resume building, and interviewing skills.
- Consultation with School Districts on Transition Service.
- Summer Enrichment Opportunities.
- Students may attend for one year or up to four years and receive technical certifications for multiple job opportunities.

For FY20, the Career Pathways Program enrolled five students. Students participated in the CAD/3D Printing Program and the Culinary Arts Program. In June 2020, two students completed the Career Pathways Program and graduated with a high school diploma.

Cost Effective:
For FY20, the daily rate for members of EDCO Collaborative was $225.00; for non-members it was $250.00.

Career Pathways Program		
District	Attended	Referred
Barnstable	1	1
Bedford *		1
Framingham		1
Hamilton-Wenham		1
Ipswich		2
Lawrence	1	1
Lexington *	1	1
Littleton	1	1
Newton *	1	2

* Member District

CENTER FOR ACADEMIC, BEHAVIOR AND CHARACTER DEVELOPMENT (ABCD)
Located at 36 Middlesex Turnpike, Bedford, MA
Will Verbits, Program Director

The Center for Academic, Behavior and Character Development (ABCD Program) was a newly developed EDCO Program which started in FY20. The ABCD Program is designed to support students who have been suspended from their local educational agency (LEA) due to school code of conduct violations, substance abuse, or other suspension related offenses. The program serves students in grades 6-12. Duration in the program can be anywhere from 5 to 45 days, or longer, at LEA's request.

The ABCD Program was marketed to member and non-member school districts throughout the 2019-2020 school year. The program provided programmatic support to four students during the school year and was successful in transitioning each student back to their local school district.

Program Highlights for FY20:

- Consultation with school districts.
- Individualized instruction through collaboration with student's LEA.
- Suspension related clinical counseling with student and parent(s).
- Consultation with other organizations and agencies regarding substance abuse.
- Team meeting with parents, students, and the sending school district at the end of the student's enrollment period in the ABCD program. Parents and the sending school district receive a summary written report with academic and clinical recommendations.
- Summer enrichment options available.

Cost Effective:
For FY20, the daily rate for members of EDCO Collaborative was $160.00; for non-members it was $190.00.

ABCD Program		
District	Attended	Referred
Arlington *	1	1
Bedford		1
Newton *	1	1
Westford	2	2

* Member District

DISTRICT BASED SERVICES

IDEAS
Initiatives for Developing Equity and Achievement in Students
Karen Thomsen, Director

The IDEAS program continued to grow this year, both in terms of expanding our offerings and extending our reach far beyond EDCO member districts. In FY20 IDEAS was pleased to have 11 member districts of its own in addition to the districts that belong through their EDCO membership. As demands for professional development increased during the year due to COVID-19, along with the murder of George Floyd, IDEAS was able to successfully transition all of our graduate courses, workshops, and seminars online. Due to the success of our remote programs, when meeting restrictions are lifted we intend to continue with remote as well as in-person learning. In FY20 we added webinars with guest speaker Debby Irving, racial justice educator, holding one for the Medway community and one for the general public. While most of our work was still primarily with school districts, our clients last year also included a day camp, food pantry, community adult education program, and a non-profit that provides services to homeless families. As people became comfortable participating in IDEAS workshops remotely last year, staff began conversations with school districts in Cape Cod and outside Massachusetts about developing professional development plans.

Courses Offered

- Summer 2019:
    - IDEAS 1 - (2) sections
    - Difficult Conversations about Race and Racism - (1) section
    - Building Bridges - (1) section
- Fall 2019:
    - IDEAS 1 - (2) sections
    - IDEAS 1 for Acton-Boxborough Public Schools
    - IDEAS 1 for Belmont Public Schools
    - IDEAS 1 for Lexington Public Schools
    - IDEAS 2 - (1) section
    - Cultural Proficiency for School Leaders - (1) section
    - Teaching about Native Americans (6 hour seminar) - (1) section
    - Exploring the “Culture” in Culturally Proficient Teaching for Lexington Public Schools - (1) section
- Winter/Spring 2020:*
    - IDEAS 1 - (5) sections
    - IDEAS 1 for Arlington Public Schools
    - IDEAS 1 for Weston Public Schools
    - Transforming Curriculum - (1) section

*IDEAS programs for Winter/Spring 2020 were adapted for remote learning immediately following school closures due to the COVID-19 pandemic. This format was very successful and allowed for two additional courses to be added in late spring.

In-district Consultations, Webinars & Workshops

- Acton-Boxborough Public Schools:
    - How to Talk about Race & Racism
    - Difficult Conversations
    - How to Talk about Race and Racism with Children
- Arlington Public Schools Professional Development Day:
    - Culturally Responsive Teaching
    - How to Talk about Race and Racism
    - That Awkward Moment
    - Transforming Curriculum
- Bedford Public Schools:
    - Courageous Conversations
- Birches School:
    - Introduction to Anti-Bias Education
- Camp Sewataro:
    - Training on Race and Racism
- Concord/Concord-Carlisle Public Schools:
    - Adult & Community Education Program
        - Class Culture
        - Difficult Conversations
        - Gender and Race
        - Unconscious Bias
    - Year Long Consultation
- Medway Public Schools:
    - Unconscious Bias and Microaggressions
    - How to Talk about Race and Racism
    - Student Community Forum
- Needham Public Schools:
    - Student Take Action Day - Diversity Workshop for 8th Graders
- Norfolk Public Schools:
    - Aspects of Identity
    - Impact of Identity on Educational Practice
    - Unconscious Bias and Microaggressions
- Sharon Public Schools:
    - Train the Trainer: Facilitating Conversations around Identity, Bias and Community
- Sudbury Public Schools:
    - Aspects of Identity: Implications for Practice
    - Equity Workshop for Sudbury School Committee
    - How Your Identity Impacts Your Interactions with Students
- Waltham Public Schools:
    - Aspects of Identity
    - That Awkward Moment
    - How to Talk about Race and Racism
    - Modern Forms of Racism
    - Equity and Equality
    - Culturally Responsive Teaching
    - Systems of Advantage and Disadvantage
    - How to Deal with Difficult Literature

    - Transforming Curriculum
- Wayland Public Schools:
    - Mini course for Parents and School Committee
- Wellesley Public Schools:
    - Aspects of Identity: Implications for Practice
    - Unconscious Bias and Internalized Oppression
    - Workshop Series
- Westwood:
    - Let's Talk about Race - High School Students

Other Activities:

- Eight Book Group Meetings
- Eight MALAANA Meetings (Support Group for Educators of Color)
- IDEAS Webinar - Conversations We Never Had Talking about Native Americans (100 participants)

THE EDUCATOR LEADERSHIP INSTITUTE
Dr. David Castelline, Director

This has been an unusual year for everyone in education and the Educator Leadership Institute (ELI) responded well to the constraints imposed by the COVID-19 pandemic. In March of 2020, we shifted instruction to remote learning utilizing the Zoom platform. The EDCO Technology Department was integral in making this transition smooth and effective. As a result of our ability to pivot all but one member of Cohort 17 was able to complete program requirements and graduate in June. The one member of Cohort 17 who did not graduate in FY20 is continuing to work towards completing graduation requirements. Cohort 18 currently has 34 candidates, an increase from the 27 graduates of Cohort 17 and 30 graduates from Cohort 16.

In FY20 we have continued to implement changes to help candidates select appropriately committed on-site supervising practitioners. These changes are a result of feedback from past cohort graduates indicating that supervising practitioners were not providing effective time, energy, and resources for candidates to develop essential leadership skills. Based on the data from exit surveys and interviews, these changes have had a positive impact on the quality of experience for most candidates. The data shows that 96% of Cohort 17 responded that they either *strongly agree* or *agree* with the statement; *My supervising practitioner helped me grow as a leader and was effective in making my practicum a valuable experience*.

This has been a year of transition for ELI as several faculty members have stepped away from teaching shifting responsibilities to other faculty. Initially ELI faculty serve in an apprentice role, observing and assisting, to become familiar with course content so they can eventually take on full responsibility for teaching courses. In FY20 several ELI faculty began taking on additional teaching responsibilities.

The biggest programmatic shift in FY20 is the end of the partnership that ELI has had with Endicott College. ELI structured the contract with Endicott so that all members of Cohort 18 will receive their degrees. We are pleased to report that we have a new agreement with Fitchburg State University where our future candidates will be able to receive a Master's Degree in Educational Leadership and Management. We look forward to growing our relationship with Fitchburg State University.

ENDICOTT COLLEGE ⇨ FITCHBURG STATE UNIVERSITY

CULINARY DEPARTMENT

EDCO Collaborative provides culinary services to our Bedford students and staff as well as those who rent from our facility. These services include breakfast, lunch, dinner, and morning/afternoon snacks. The Culinary Department consists of a certified chef and two cooking assistants. In the FY20 school year, the organization's food services expanded to provide food and beverages at training sessions that occurred on Saturday's during the school year. This service continued until the COVID-19 pandemic required the Bedford building to close in March 2020. Over the course of the school year, the Culinary Department also offered celebratory luncheons for holidays and special events, inviting all staff, students, and tenants of the Bedford facility.

EDCO's Culinary Department takes pride in its effort to provide high quality, efficient, and affordable food and culinary services to students and staff. Until COVID-19 impacted the department, the number of special events, professional meetings, workshops, roundtables, and community activities catered through the Culinary Department continued to increase. Since the creation of the department in FY15, the Culinary Department has grown in scope and volume providing student breakfasts and lunches each school year in addition to catering hundreds of EDCO events, trainings, and meetings. The Culinary Department, with a staff of 2.5, also serves many community groups and education partners, including DESE, who utilize EDCO's McSwiney Center for Professional Learning for its own functions and trainings. Although the department was closed in March 2020 due to COVID-19, the revenue in FY20 remained strong.

In FY20, EDCO Collaborative began a new 18-22 transitions program, Academy for Career Pathways, providing students with opportunities to attain certificates in culinary arts. Students in the program are able to gain hand-on training in collaboration with the Culinary Department.

COMMUNITY EDUCATION AND BUILDING USE

At the start of FY20 EDCO facilities continued to be used by internal programs, partner organizations, and outside groups. The Bedford facilities, as in previous years, saw a steady increase in community, non-profit, educational, and business group usage as well as a rise in culinary service requests. In March of 2020 the building was forced to close due to the COVID-19 pandemic. EDCO along with outside groups began to transition to remote programming due to gathering restrictions. Revenues for Facility Usage in FY20 were on track to meet that of previous years until the building closure.

EDCO COLLABORATIVE FY2020 Tuition Rates -- Annual and Per Diem

Program	Type	Annual Rate	School Year Days	Per Diem Rate
Deaf & Hard of Hearing	Member District	$60,390.00	180	$335.50
	Non-Member District	$72,468.00	180	$402.60
Partners	Member District	$72,072.00	180	$400.40
	Non-Member District	$86,486.00	180	$480.48
North Crossing Academy	Member District	$59,904.00	180	$332.80
(NCA)	Non-Member District	$71,885.00	180	$399.36
NCA Summer	Member District, Daily Rate Only		n/a	$320.00
	Non-Member District, Daily Rate Only		n/a	$375.00
Partners Summer	Member District, Daily Rate Only		n/a	$308.00
	Non-Member District, Daily Rate Only		n/a	$369.00
45 Day Assessment	Member District, Daily Rate Only		n/a	$325.00
	Non-Member District, Daily Rate Only		n/a	$390.00
Center of Academic, Behavioral & Character Development	Member District, Daily Rate Only		n/a	$160.00
(ABCD)	Non-Member District, Daily Rate Only		n/a	$190.00
Academy for Career Pathways	Member District, Daily Rate Only		n/a	$225.00
	Non-Member District, Daily Rate Only		n/a	$250.00

FY20 Tuition Rates - Approved by EDCO Board of Directors

COST COMPARISON
EDCO Special Education Programs/
Comparable Private Day Programs

Program	Daily Rate	Program	Daily Rate	Program	Daily Rate	Program	Daily Rate
EDCO Deaf & Hard of Hearing	$335.5.00	Partners Program	$400.40	North Crossing Therapeutic Program	$332.80	North Crossing 45-Day Therapeutic Program	$325.00
Private Day	$333.28	Private Day	$276.81	Private Day	$475.13	Private Day	$384.17
Private Day	$384.22	Private Day	$216.00	Private Day	$356.02	Private Day	$287.74
Private Day	$391.50	Private Day	$281.22	Private Day	$368.02	Private Day	$407.32
Private Day	$312.18	Private Day	$309.59	Private Day	$298.54	Private Day	$416.26
Average	**$351.34**	**Average**	**$296.80**	**Average**	**$366.10**	**Average**	**$364.10**

Source: Commonwealth of Massachusetts, Operational Services Division, FY20 Special Education Program Price List (CB7)

CONTRACT SERVICES

EDCO OBJECTIVES:

- To provide day programs and services for at-risk students.
- To provide therapeutic services for adults with disabilities in collaboration with the Department of Developmental Services and/or other agencies.
- To explore and pursue grants and other funding to support identified needs of the Member Districts and EDCO Collaborative community.

PROGRESS TOWARDS OBJECTIVES:

EDCO Collaborative partners with state and federal organizations as an effort in achieving these objectives, by organizing, administering, and facilitating programs across Massachusetts, Vermont, New Hampshire, and Maine. These programs are EDCO Youth Alternative Program, Wrentham Habilitative Services, Special Education Surrogate Parent Program, Massachusetts Migrant Education Program, and New England High School Equivalency Program.

All of these programs offer opportunities for a partnership with the Department of Elementary and Secondary Education, Department of Development Services, Department of Children and Family, and Regional and Statewide Migrant Parent Advisory Councils. These programs may support out of school youth, at-risk students, and adults with disabilities. We are honored to be viewed as an organization that can serve these populations in our communities and beyond.

In FY20, EDCO submitted 19 competitive proposals for grants and contracts requesting nearly $2,600,000. Although not all were awarded, EDCO did receive an additional $500,000 in grants and contracts to best support their special education programming and statewide initiatives. These grants and contracts enhanced partnerships between EDCO and DESE and Teachers21.

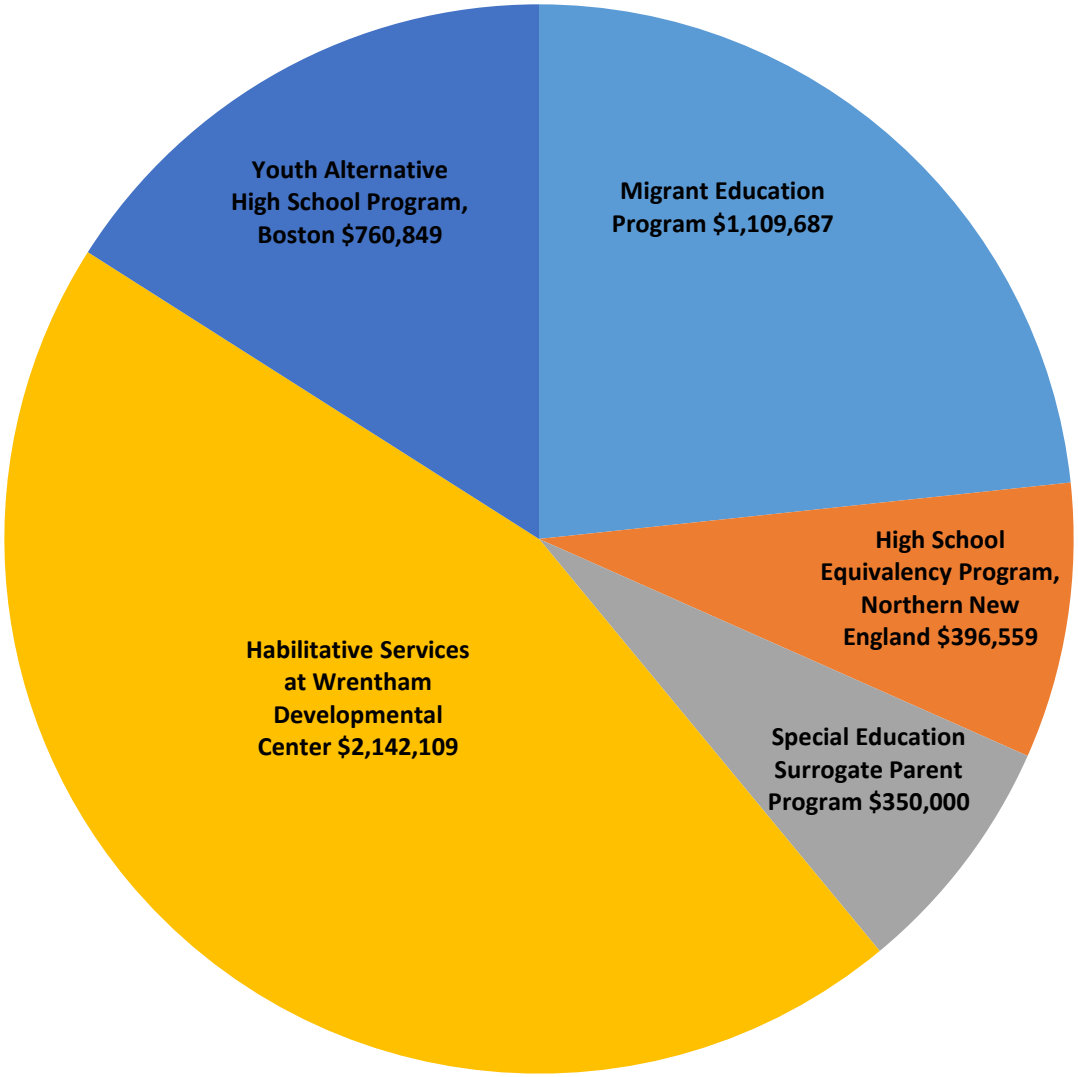
Contracted Services and Grant Projects led by EDCO in service to the Commonwealth of Massachusetts, City of Boston and Member Districts

Contract/Grant	Award Amount	Funding Year	Purpose of Grant/Allocation of Funds
Migrant Education Program (MEP)	$1,109,687	FY2020	Working statewide in concert with the Massachusetts Department of Elementary & Secondary Education (MA DESE) and employers in the farming, fishing, and hospitality industries, EDCO served children of migrant workers, ages 4-18, by providing direct supplemental education services not available through the local public school. This grant ended on August 31, 2020.
High School Equivalency Program (HEP), Northern New England	$396,559	FY2020	Contracted with the US Department of Education, EDCO partners with the University of Vermont to provide tutoring, counseling and academic support services to ELL students preparing to take a high school diploma equivalency exam. EDCO serves students and families in the states of Maine, Massachusetts, New Hampshire, and Vermont. This grant runs through June 30, 2021.
Special Education Surrogate Parent Program	$350,000	FY2020	Working with public school districts statewide, EDCO recruits and trains volunteers to ensure that students with disengaged parents have fair and equal access to special education services. This grant runs through June 30, 2025.
Habilitative Services at Wrentham Developmental Center	$2,142,109	FY2020	Contracted by the Massachusetts Department of Developmental Services, EDCO provides PT, OT, vision, and mobility habilitative services to the residential population living at the center. This grant was extended to run through June 30, 2021.
Youth Alternative High School Program, Boston	$760,849	FY2020	Contracted by the Boston Public Schools, EDCO provides a full, alternative high school academic and career counseling experience along with workplace transitioning to Boston's at-risk high school students. The contract with Boston Public Schools ran through July 31, 2020 A new contract was put in place for FY21.
SEI Endorsement Courses for CVTE Educators	$25,000	FY2020	EDCO administered the endorsement courses in Sheltered English Immersion (SEI) as required of teachers in the state's career vocational technical schools. This grant ended on June 30, 2020.

Title III Grant for EDCO District Consortia	$35,704	FY2020	EDCO developed a consortia of interested member districts (Bedford, Concord, Lincoln, Sudbury, and Weston) to collaborate in applying for federal funding through MA DESE to provide supplemental resources to local school districts to help ensure that English learners (ELs) and immigrant children attain English proficiency and develop high levels of academic achievement in English as well as assist teachers/administrators to enhance their capacity to provide effective instructional programs. This grant ended on June 30, 2020.
2020 Workforce Capital Skills Grant	$298,588	FY2020	EDCO Collaborative established the Academy for Career Pathways Program with assistance from this grant. Through the 2020 Capital Skills Grant from the Massachusetts Workforce Skills Cabinet EDCO furnished a 3D Printing & Manufacturing and Certified Nursing Aide/Home Health Aide career track for Transition Age At-Risk Youth. This initiative included strong linkages to academic and student support services that provide students with the opportunity to graduate with a high school diploma or GED along with dual certifications recognized within the industry. This grant ended on June 30, 2020.
Financial Literacy Planning and Implementation Grant	$14,250	FY2020	This grant provided funding to support EDCO in the selection of materials, curriculum, professional development, and experiential learning related to financial literacy for students in our Bedford School Programs. This grant ended June 30, 2020.
IEP Improvement Project - Stakeholder Engagement	$107,542	FY2020	DESE Contracted with EDCO to facilitate an extensive stakeholder engagement program in support of their IEP Improvement Project. The goal of this project is for stakeholders to help re-envision the entire special education process, from referral through exit. EDCO will develop a robust structure for ongoing stakeholder engagement inclusive of iterative feedback cycles on the resources referenced above. Through the work of EDCO, DESE expects to receive valuable, actionable input and feedback from stakeholders on these resources. This contract runs through June 30, 2021 with the option for a one year extension.
Career and Technical Education (CTE) Partnership Planning Grant (Phase 1)	$15,000	FY2020	This federally funded grant supported regional and local partnerships to expand existing and/or develop new CTE programs and initiatives that increase student access to CTE opportunities, primarily through more effective use and integration of existing capacity and resources. Services provided were to supplement currently funded local, state, and federal programs. This contract ended on June 30, 2020.

Digital Literacy & Computer Science Grant	$14,760	FY2020	EDCO was awarded this new state competitive grant to establish and promote rigorous and engaging standards to align digital literacy and computer science education for our Bedford school programs. The grant provided extensive professional development, Chromebooks, and computer science curriculum and tools. This was the first award/cohort of this grant focusing on middle grades (6–8) Digital Literacy and Computer Science implementation. This contract ended on June 30, 2020.
Teachers 21/Experienced Special Education Administrator Institute	$53,487	FY2020	EDCO has partnered with Teachers21 for a three year contract in providing a professional development program to those special education administrators who have been in this role for a minimum of 5 years. EDCO Collaborative provides the facilitation of the program and partners with Teachers21 in the tracking, enrollment, recruitment, and financial stability of the program. This contract will end on June 30, 2022.

FY20 CONTRACTS & GRANTS



EDCO YOUTH ALTERNATIVE PROGRAM
Located at 23 Walker Street, Charlestown, MA/35 Warren Street, Brighton, MA
Ajay Trevedi, Program Director

The mission of EDCO Youth Alternative (EYA) is to educate young people and guide them toward their goals of a high school diploma and a successful step beyond graduation. We seek to create a diverse community and supportive environment that empowers students to work through difficulties, learn academic and life skills, and become advocates for a promising future.

Program Highlights for FY20:
In the past school year, EDCO Youth Alternative staff and students collaborated on an initiative that returned the program to its school-to-career roots, in an updated and innovative way. With support from host district Boston Public Schools, the program underwent a redesign process to prioritize real-world learning. The Youth Alternative program worked in partnership with other Boston alternative high schools and consultation from the national network, Big Picture Learning, to build a master schedule, advisory structure, and learning process which culminates in an individualized internship for every student. The model launched in September of 2019 and was supported by a School Solutions Seed Fund Grant from EdVestors along with two partner schools, but was interrupted by school closures in March of 2020 due to the COVID-19 pandemic.

Since March and at the outset of the current school year, Youth Alternative staff supported students through the chronic stressors and ongoing traumatic impact of our country's racist violence and the disproportionate impact of the pandemic on communities of color. Our remote learning plan has been rooted in healing-centered engagement of students, seeking to meet their holistic basic needs as a foundation to meeting their learning needs.

The program began the FY20 school year with an enrollment of 35 students, en route to its capacity of 65 students for the academic year. As we strive to better our remote learning practices, EDCO staff participated in two professional development series this year centered on equity, one focused on feedback and Universal Design for Learning, and the other focused explicitly on antiracism and cultural proficiency within schools.

At the end of FY20, the Youth Alternative Program moved from its temporary placement in Charlestown to a new location, in a dedicated space within the Boston Public Schools at Brighton High School.

WRENTHAM HABILITATIVE SERVICES
Located at the Wrentham Developmental Center, 131 Emerald Street, Wrentham, MA
Michael LeMay Director

EDCO's Habilitative Services Program at Wrentham Developmental Center (WDC) is dedicated to providing therapeutic services to over 208 adult residents with intellectual disabilities, through a grant awarded by the Department of Developmental Services. The Habilitative Services provided by the team include adapted physical education, occupational therapy, physical therapy, and orientation and mobility. Through these services, the team provides residents significant opportunities for improved health, safety, recreation, and leisure throughout the year. Although the majority of the therapies are preventive and designed to maintain or improve a resident's current level of functioning, treatments are also provided to individuals with major short-term acute and rehabilitative needs as well as to individuals following surgeries, fractures, and community hospital stays.

In addition to caring for the residents, EDCO team members provide ongoing training and orientation for WDC employees in their respective therapeutic areas, such as wheelchair safety and mechanical lifts, dysphagia, sensory integration/sensorimotor processing, fitness equipment, sensitivity to vision impairment and blindness, techniques of orientation and mobility and eyeglass maintenance. Similarly, team members provide ongoing consultation for the purchase of appropriate durable medical equipment, bathing/showering equipment, beds and mattresses, adaptive technology programs and other adaptive equipment required by the unique needs of the residents.

As active participants in a number of WDC committees, including Health Care, Risk Management, Training, Alzheimer's and Bereavement, the team demonstrates leadership by sharing their expertise in each respective focus area. The team also impacts the greater community by providing consultations and evaluations to residents in the community, volunteering at the annual Cracker Barrel Fair, providing student observations for aspiring therapists, as well as supervision and mentorship for the Urban Youth Collaborative Program.

Program Highlights for FY20 in each therapeutic area follow:
The Adapted Physical Education (APE) team provided movement and exercise opportunities to 123 residents (59% of the population), including direct services, ensuring safe and effective program implementation and group programs. Additional accomplishments by the APE team include:

- "Let's Move!" - This incentive-based walking program for both residents and staff is offered in both the spring and fall to all units at WDC. Prizes were awarded based on attendance, distance walked, and greatest unit participation. A new indoor walking session is currently being offered to keep the progress residents have achieved, going.
- "Drums Alive" - This upbeat movement program continues to be offered weekly and is attended by an average of 25 – 30 residents and 20 staff. It is a collaborative effort, led by our APE team but provided with the assistance of recreation staff.
- Worked on a COVID-19 plan for gross motor rooms across campus and the facility fitness center to meet new COVID-19 guidelines.

The Occupational Therapy (OT) team provided direct and consultative services to an average of 179 residents (86% of the population) per month. Additional accomplishments by the OT team include:

- Provided various groups including yoga, sensory, and fine motor.
- Weekly therapeutic facility dog group program to implement therapy goals. Group run by OT who is a certified handler.
- Monitored and trained on daily meal programs and dining equipment.
- Provided assistive technology evaluations.
- Completed occupational therapy evaluations for consumers living in the community.
- Evaluated bathing and recommended equipment/environmental modifications to meet the safety needs of the complex individuals residing at WDC.

- Worked through the height of the pandemic using a telehealth consultative model and provided direct services to high risk individuals in their residences. Services were determined by categorizing residents as high or low needs.
- Worked with NSM and PT to obtain new wheelchairs for individuals.
- Worked with ATRC and PT to make needed modifications to existing wheelchairs.
- Worked with the sewing department to make special garment modifications.
- Gave input into a resident face covering assessment and reviewed types of mask modifications residents would tolerate.

The Physical Therapy (PT) team provided direct and consultative services to an average of 179 residents (86% of the population) per month. Additional accomplishments by the PT team include:

- Worked with a Certified Pedorthic shoe fitter to meet complex and specialized foot issues.
- Coordinated and attended Orthotic Clinics for a total of 98 resident visits.
- Worked collaboratively with Assistive Technology Resource Center, Nursing, Medicine, Unit staff, and Facility Administration on bed positioning to reduce aspiration pneumonia risk.
- Completed one physical therapy evaluation~~s~~ for consumers living in the community.
- Worked through the height of the pandemic using a telehealth consultative model and provided direct services to high risk individuals in their residences. Services were determined by categorizing residents as high or low needs.
- Worked with NSM and OT to obtain new wheelchairs for individuals.
- Worked with ATRC and OT to make needed modifications to existing wheelchairs.
- Worked with the sewing department to make non rip ottoman covers.

The Orientation and Mobility (O&M) Assistants Team provided services direct services to 14 residents per month. Additional accomplishments by the O&M team include:

- Scheduled and ran eyeglass clinics and ensured that every resident has two pairs of eyeglasses each.
- Provided low vision blindness training for all new employees and ongoing retraining on individuals' objectives and plans of approach to direct care workers.

SPECIAL EDUCATION SURROGATE PARENT PROGRAM
Megan Ronzio, Director
Working in conjunction with DESE

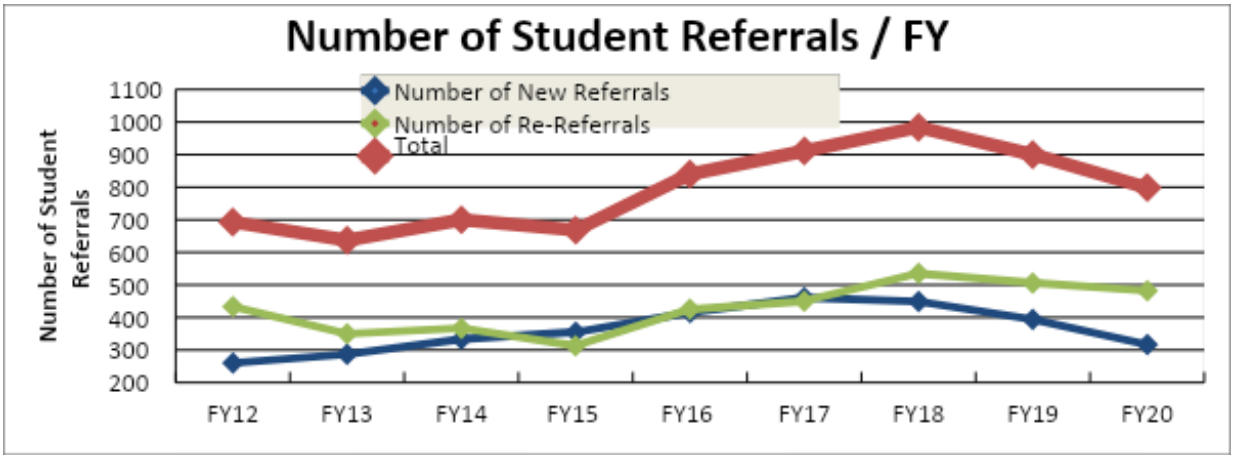
Below are sections of EDCO Collaborates Special Education Surrogate Parent Program (SESPP) and Federation for Children with Special Needs Recruitment, Training and Support Center (RTSC) Year End Report for FY20.

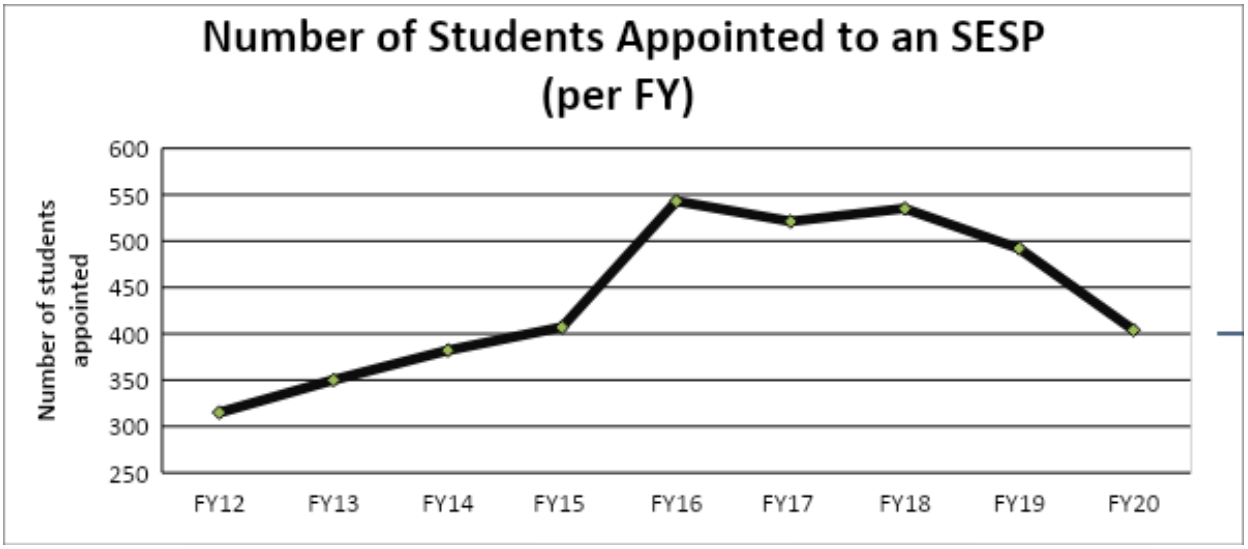
Program Highlights for FY20:

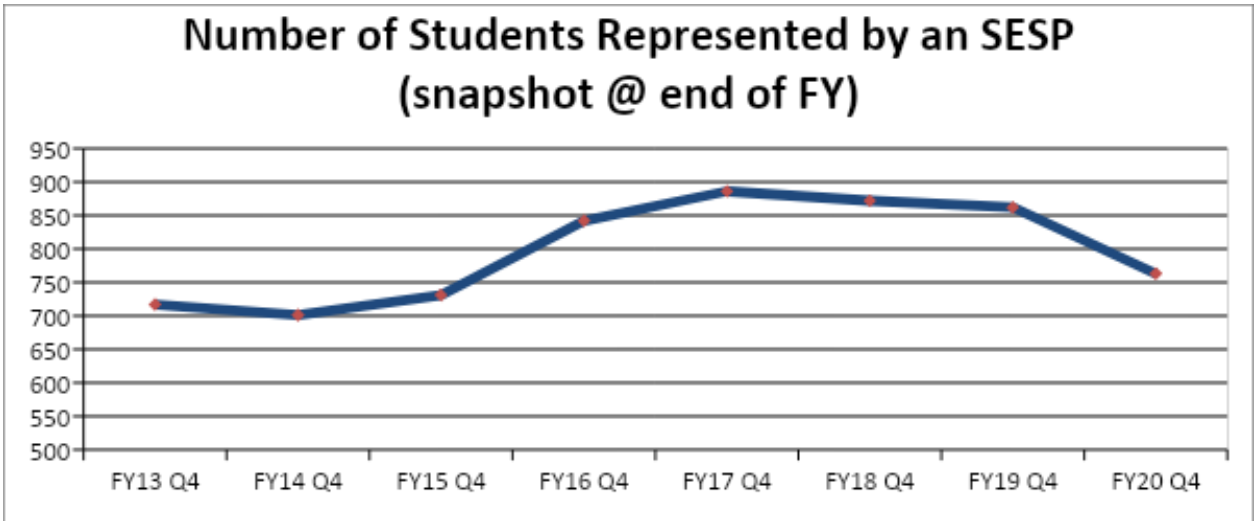
- Despite the challenges encountered with the COVID-19 pandemic and school closures, RTSC continued to make effective progress toward all goal areas by incorporating: virtual notarizations, increased webinars, hosting all orientations and networking meetings online, expanded website resources; and extended supports and information through all Federation projects (Weekly Updates and Virtual Offerings, Facebook live sessions, DESE stakeholder meetings, etc.).
- The number of active volunteers continued to meet the need for eligible students with an average of 682 volunteers over the past five years.
- A total of 151 individuals attended RTSC orientation trainings at various locations throughout the state or on the online platform.
- RTSC held 13 Networking meetings during FY20 with 245 attendees - 43% were SESPs. These meetings included presentations and facilitated IEP Case Round discussions.
- RTSC continues to receive great feedback on orientations and trauma trainings. During FY20 the orientation training ratings were: Quality 97%; Relevance 100%; Usefulness 100%.
- FY20 outreach and support highlights included: recruitment material share with 800 attendees at the Federation's Visions of Community conference; 1,690 webinar registrations with 108 individuals asking to be contacted by a recruiter and 418 added to the mailing list; 233 registered attendees at RTSC's Making a Difference conference (44% SESPs); 3,812 individuals attended other in-person and online trainings hosted by RTSC which were also used to provide recruitment information – this includes professional development trainings for Local Education Agencies.
- RTSC's May Needs Assessment was completed by 121 volunteers (18%) and included information on demographics, school closures, and assessments of RTSC supports. A follow-up Remote Learning Survey was distributed in collaboration with DCF.
- During FY20, 799 students were referred or re-referred to the SESP Program. SESPs were appointed to 404 students.
- New referrals and SESP assignments in FY20 show a decrease compared to prior years, notably in Q3 and Q4 when schools and DCF offices closed due to COVID-19. The SESP Program responded in part by distributing student informational spreadsheets to all Department of Children and Family (DCF) area offices for staff to utilize when working remotely, and by contacting appointed SESPs individually via email to provide COVID-19 related resources and documents and encourage engagement in the remote learning process.
- The SESP Program targeted new DCF education coordinators and social workers in our outreach efforts, conducting individual and group trainings to the Arlington, Park Street, North Central, Fall River, Holyoke, and Springfield offices.

- The SESP Program has continued to implement multiple initiatives around case management objectives, including:
  - An outreach project to all DCF area offices with the goal of confirming student eligibility status and updating social worker contact info for every assigned student. Responses were received from 27 of 29 area offices (a 93% response rate), and included approximately 95% of all SESP-assigned students.
  - A more intense database-oriented outreach process designed to verify SESP engagement, confirm continued student eligibility, and to share resources with the SESP. This process involves contact with the SESP of every assigned student with follow up to DCF if necessary. An average of 357 students per quarter had case management activities conducted around their case.
- The SESP Program developed an updated student referral form designed to collect data on student demographics such as race and ethnicity.
- The SESPP has continued to focus on our outreach efforts, providing information on the SESP Program, the rights of the SESP, and the student referral process. This information has been distributed at DCF regional office trainings, individual meetings with DCF education coordinators, district leadership roundtables and new personnel training events, additional provider networking events, in a Boston Bar Association Newsletter, and via USPS upon request. We have also continued to partner with agencies such as the Massachusetts Migrant Education Program and Ascentria (Unaccompanied Refugee Minor services) in providing services and resources to shared service populations. The SESP Program Director also conducted a workshop titled "When DCF is Involved: Communication Tips and Strategies" to special education directors from across the state at an EDCO leadership training institute.
- The SESP Program collaborated with other states, including Florida, New Hampshire, Rhode Island, and New York, in the provision of services to inter-state referrals. Delaware requested and was sent information on our mentor program policies and procedures, to assist them in developing their own mentor program.

SESPP FY20 Year End Charts







MASSACHUSETTS MIGRANT EDUCATION PROGRAM
Located throughout Massachusetts
Emily Hoffman, Program Director

The Massachusetts Migrant Education Program (MMEP) is a federally funded program through Title 1, part C to provide supplemental educational support to the children and youth of migratory agricultural workers and fisheries, as well as the workers themselves if under the age of 22. Throughout FY20 MMEP continued to serve migratory children and youth residing in various school districts throughout the Commonwealth.

Through extensive experience in working successfully with migrant students and families, MMEP staff used their deep and wide knowledge of the migratory lifestyle and populations to provide services that are culturally aware and sensitive. As multiple staff members are fluent in Spanish, Portuguese, and Cantonese, students, out of school youth, and families were able to exchange information and knowledge in the language in which they are most fluent.

In FY20, four full-time employees throughout the state were dedicated to identification and recruitment of students and out of school youth. Recruitment focused on five main audiences: schools/school districts, eligible migratory families, out of school youth, community groups, employers and other government agencies. Migrant students were identified via analysis of statewide employer databases, trends in agricultural/fishing industries, population demographics, development of relationships and communication with current/new employers, active families and youth, school districts, community networks, and agencies. Established forms and procedures were used to accurately identify migratory students (K-12) who have had an interruption in their formal education during the prior 12 months and who were failing, or at risk of failing, to meet state education standards.

Over the past year, MMEP staff have integrated presentations into their meetings with district and school personnel as well as community agencies and coalitions, including the use of school and agency screeners to assist in referrals of potential migratory children and youth. Coordination of services for out of school youth was further enhanced by the close collaboration between MMEP and the New England High School Equivalency Program (HEP), also administered by EDCO Collaborative.

Throughout FY20 workshops were offered to support families by EDCO Collaborative staff, through the network of community based organizations or the school district. Brochures and information sheets were provided to families in their native language on a variety of topics such as assisting with homework, promoting early learning and reading in the home, anti-bullying, and MCAS. The MMEP program presented at two regional and one statewide parent conferences this year.

Since the onset of the COVID-19 pandemic, identification and recruitment of students and out of school youth has been fueled by word of mouth from families currently served by the program along with relationships built with farms and processing plants. Current families were provided with home delivery kits and food. Newly arrived family members, witnessing these services, begin the process of outreach and staff were able to quickly complete the identification and recruitment process. Further, relationships built with farms and processing plants have enabled outreach and education around COVID-19.

MMEP provided direct services to four groups in FY20: Pre-schoolers, K-12 Students, Students Transitioning to Post-Secondary Education or Employment, and Out of School Youth.

- **Pre-Schoolers -** Program service coordinators identified Early Childhood Education (ECE) centers in communities and assisted parents/guardians in the enrollment process. When necessary, they worked with families to monitor waitlist status and complete enrollment as soon as a slot became available. Multiple home visits were made by certified early childhood teachers to work with preschoolers and a parent/guardian in native language. Families were provided with either the Raising-a-Reader or GENESEO Early Start Family Literacy Kit. Academic Family Literacy Programming was provided for students not enrolled in a structured EEC program by October.
- **K-12 Students -** Supplemental small group instruction, homework assistance, and tutoring was provided to students in grades K-12. Service Coordinators served as liaisons between school staff and MMEP staff to ensure instruction provided directly supported LEA content and the skills required to access this content. Teachers, certified by grade level and/or content area, provided small group instruction. Tutoring was provided by individuals experienced in both content areas and implementing supports. MMEP arranged for transportation to these services. When appropriate, students in this group also had access to the *Interactive English* program as an additional support for the development of English language ability.
- **Students Transitioning to Post-Secondary Education or Employment -** MMEP continued to use a collaborative approach to promote the transition of migratory secondary students to post-secondary education and/or employment. Formal presentations at meetings and parent involvement workshops aided in building the capacity of parents to support their children along the pathway to university. Direct service for students helped their exploration career pathways, assisted in setting personal learning goals, and supported them in the coursework they needed to reach those goals. The curriculum prepared transitioning secondary students for the SAT/AP/MCAS exams and provided instruction in the hard and soft skills needed to successfully complete the post-secondary admissions and career entry processes. Partnerships with school districts, community based organizations and local colleges continued to augment the efforts made by the migrant program to support students in their transition from high school. While working to establish new connections, the program continued to partner with; College Advising Corps, University of Massachusetts-Dartmouth, Project Coach at Smith College, uAspire, Springfield Technical Community College, Fitchburg State College, World Education, Student Immigrant Movement, as well as many local business and industry leaders throughout the state to address secondary student transition.
- **Out of School Youth -** Out of school youth continued to participate in English/Life Skills classes and the high school equivalency test (HiSET) exam preparation programs. *Interactive English* by Intercambio-Uniting Communities was used as the English curriculum in both classroom and one-on-one teaching sessions. *Interactive English* addresses common challenges faced by adults. The materials are designed to be used in both classroom and one-on-one teaching sessions. The program's shorter completion cycles allowed learners to experience the achievement of completing a book even when they were unable to make long-term uninterrupted commitments to attending class. The programs focus on speaking, listening, reading, and writing making it the right fit for the migratory out of school youth population in the state. Life skills instruction was provided through short lessons developed through Massachusetts participation in the iOSY Consortium Grant. Preparation for the HiSet Exam was provided where appropriate and included the use of HiSET Exam Preparatory Materials and HiSet practice exams. Due to the close collaboration between the HEP and MMEP programs students benefited from instruction that was highly informed by a thorough knowledge of testing materials and processes.

In August of 2020 EDCO Collaborative was notified that the federally funded grant has been awarded to another collaborative and that the MMEP program would be leaving EDCO in FY21.

NEW ENGLAND HIGH SCHOOL EQUIVALENCY PROGRAM
Located in Bedford, MA, New Hampshire and Vermont
Christine Damon, HEP Director

EDCO Collaborative has held the New England High School Equivalency Program (NE HEP) grant funded through the Office of Migrant Education of the US Department of Education since 2016. The program supports migratory and seasonal farmworkers in preparing and testing for the GED or high school equivalency test (HiSET). In addition, the program works with graduates to achieve improved employment, post-secondary education, or training. NE HEP serves students in Massachusetts, Vermont, New Hampshire, and Maine through a joint collaboration between EDCO, the University of Vermont Extension Program, World Education Inc., and with the support of the Migrant Education Programs in each of the four states.

NE HEP completed its fourth year June 30, 2020, meeting the program's enrollment target of 75 students. Due to the pandemic, the program came in below the annual high school equivalency completion target of 70% of students exiting the program. 61% of students exiting the program did so with HSE in hand. 79% of the 14 students graduating from the program last year went on to enroll in post-secondary classes or achieved improved employment.

Thus far, since 2016, NE HEP has supported 41 students through the successful completion of their High School Equivalency diploma. Highlights of these efforts include a graduate now employed as an E.M.T. in Maine; a graduate who went on to achieve employment as a bookkeeper in Vermont; and another graduate now employed by the Mexican government in Veracruz at an educational training center. Two graduates of NE HEP won scholarships from the national HEP-CAMP Association, one to pursue a Community Health Worker Certificate program in western Massachusetts and the other to pursue a Truckers Certification course in Vermont. Moreover, eight graduates of the program enrolled in an English as a Second Language course at a western Massachusetts community college. Graduates of NE HEP have also gone on to take classes at nine community colleges around the four-state region as well as on-line offerings from colleges, the Mexican government, and other online post-secondary platforms.

MCSWINEY CENTER FOR PROFESSIONAL LEARNING
Located at 36 Middlesex Turnpike in Bedford, MA
Dr. Andrew Kelley, Director

Mission:
The McSwiney Center for Professional Learning provides professional learning programs, networking opportunities, and special projects to assist member school districts in strengthening their curriculum and instruction. The McSwiney Center program goals are developed by district representatives on EDCO's Program Advisory Committee in concert with EDCO staff to address current issues and needs across the collaborative.

McSwiney Center Objectives:
- Establish and support networks and forums for sharing information, resources, and state-of-the-art theory and practice about teaching and learning.
- Design and manage high quality, cost effective professional learning programs that address members' interests and needs.
- Provide technical assistance programs for member districts on new state regulations.
- Extend member systems' access to programs, resources, and materials of local institutions through collaborative projects and alliances.

Program Highlights for FY20:
- Overall, 1,124 educators participated in EDCO sponsored professional learning programs.
- EDCO supported school districts around current DESE initiatives, including Sheltered English Immersion (SEI) Endorsement courses for teachers and administrators, and 15-hour workshops to meet the recertification requirements in working with ELL students and students with disabilities. EDCO offered (6) SEI Endorsement courses for general education teachers, vocational teachers and administrators resulting in 122 educators receiving the SEI endorsement. Additionally, EDCO offered (10) specialized 15-hour courses assisting 156 educators to satisfy the recertification requirements.
- Working with consultants, EDCO developed new professional learning seminars, workshops and courses to meet the needs of educators across the content areas including but not limited to *Becoming a Diversity Practitioner for School Librarians*, *What is Mathematical Thinking?* and *Seeing Nature in Art, Seeing Art in Nature*.
- EDCO provided training for specialized programs such as *Orton-Gillingham*, *LiPS*, *Wilson Language* and *RAVE-O* to 198 participants.
- EDCO supported over 60 administrators through our annual legal workshop, a workshop for new administrators on the evaluation system as well as a year-long professional development program for experienced Special Education Administrators.

- EDCO secured grant funding through the Title III Federal Grant which focuses on English language learning for four EDCO districts that would not otherwise have had access to the funds. The funds ($35,704) supported before and after school and summer tutoring for ELLs as well as supplementary curriculum development at no cost to the districts.
- Each month, EDCO facilitators convened over 20 inter-district professional learning groups for content specialists, special educators, coordinators, and administrators.
- Through collaboration with instructors from *William James College*, EDCO successfully hosted the second annual PD Conference serving over 71 specialists.
- EDCO partnered with local and national organizations and institutions to bring programs, research, and information to districts, including: Commonwealth Learning Center, deCordova Sculpture Park and Museum, Heinemann, Keys to Literacy, MassCUE, MRA, MSLA, Salem State University, Teachers 21, Thoreau Institute, Wilson-Language Institute, and Worcester State University.
- In response to the COVID-19 stay-at-home order, EDCO swiftly collaborated with instructors to immediately move existing courses online and develop new online courses and webinars serving over 200 educators and reaching teachers across the country.

Benefits for Member Districts:

- Through the job-alike groups, EDCO is able to identify member educators who have particular expertise to share across the collaborative. Approximately 20 current and former teachers from EDCO districts taught/co-taught workshops in 2019-20.
- EDCO Collaborative's professional learning workshops and courses are offered at the lowest possible fee to cover the cost of the presenter and a modest overhead rate. Tuitions range from $50 - $450, depending upon course length and provider fees. These rates compare favorably to other institutions where fees may range from $100 to $1000.
- A one-credit course is offered through the McSwiney Center for $225. Rates at colleges and universities in our geographical area range from $328 per credit at a public university to $1556 at a private university. Through a partnership with Worcester State University, EDCO was able to provide graduate level credit to over 130 educators.
- EDCO Collaborative Roundtables (job-alikes) are offered at no charge to member districts.

Leadership Roundtables:

EDCO's membership fee supports unique opportunities for information exchange, collaborative project development, and shared professional learning experiences at no additional cost to the member districts. The professional learning groups are a key component of EDCO's professional learning. Frequently, we receive requests from educators in non-member districts to join our groups. Our leadership roundtables include:

- School Committee
- Superintendents
- Assistant Superintendents for Curriculum and Instruction
- High School Principals
- Special Education Administrators
- School Psychologists
- Team Chairpersons
- Early Childhood Directors
- K-8 ELA Coordinators
- K-8 Math Coordinators
- K-8 Science Coordinators
- K-8 Social Studies Coordinators
- Technology Leadership
- Data Specialists
- Network Managers
- Technology Integration Specialists
- Library Coordinators/Teachers

- English Language Learners Coordinators
- BCBAs
- ASD group

Benefits/Cost Savings for Member Districts:
Comparable job-alikes in EDCO's geographic area are offered for $600-$1500 for the year. EDCO roundtables allow professionals from districts with similar profiles to network and brainstorm issues and challenges. Attendees express their gratitude for the opportunity to reach out to peers who have experienced similar challenges, thus promoting collaboration and saving on attorney fees.

EDCO MEMBERSHIP ASSESSMENT COMPARISON
FY17 – FY20

DISTRICT	FY17	FY18	FY19	FY20*
Acton-Boxborough	$ 29,409	$ 16,611	$ 14,111	$ 34,581
Arlington	$ 28,455	$ 16,482	$ 13,982	$ 36,212
Bedford	$ 22,761	$ 13,115	$ 10,615	$ 26,481
Belmont	$ 26,494	$ 15,108	$ 12,608	$ 31,879
Brookline	$ 33,331	$ 19,002	$ 16,502	$ 41,414
Carlisle	$ 9,171	$ 8,692	$ 6,192	$ 15,261
Concord	$ 13,192	$10,413	$ 7,913	$ 19,552
Concord-Carlisle	$ 11,371	$ 9,608	$ 7,108	$ 17,482
Lexington	$ 31,798	$18,374	$ 15,874	$ 40,224
Lincoln	$ 14,953	$ 8,797	$ 6,297	$ 15,505
Lincoln-Sudbury	$ 13,628	$ 10,000	$ 7,500	$ 18,259
Newton	$ 44,283	$ 25,276	$ 22,776	$ 56,670
Sudbury	$ 18,415	$ 11,364	$ 8,864	$ 21,462
Waltham	$ 28,552	$ 16,518	$ 14,018	$ 35,235
Watertown	$ 22,680	$ 13,084	$ 10,584	$ 26,347
Weston	$ 22,190	$ 12,617	$ 10,117	$ 24,781
TOTALS	$370,683	$225,061	$185,061	$461,345

*FY20 Assessment includes membership assessment and deficit elimination assessment

EDCO Collaborative

Financial Statements

For the Year Ended
June 30, 2020

EDCO Collaborative
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For the Year Ended June 30, 2020

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FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
EDCO Collaborative
Bedford, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of EDCO Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise EDCO 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, the major fund, and the aggregate remaining fund information of EDCO Collaborative, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Substantial Doubt about EDCO Collaborative's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that EDCO Collaborative will continue as a going concern. As discussed in Note P to the financial statements, the Collaborative recognized a significant decrease in governmental funds during the year ended June 30, 2020, due to operating deficits, and a significantly reduced unassigned general fund balance as of June 30, 2020. These factors indicate that a substantial doubt that the Collaborative's ability to continue as a going concern exists. Management's evaluation of the events and conditions and management's plans regarding those matters also are described in Note P. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

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 and pension schedules on pages 3-7 and 29-35 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise EDCO Collaborative's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2020, on our consideration of EDCO 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 EDCO 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 EDCO Collaborative's internal control over financial reporting and compliance.

Fitz DeSilva LLC

Certified Public Accountants

Newburyport, Massachusetts
December 11, 2020

EDCO Collaborative
Management's Discussion and Analysis
June 30, 2020

Our discussion and analysis of EDCO Collaborative's ("EDCO") financial performance provides an overview of EDCO's financial activities for the fiscal year ended June 30, 2020. 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 EDCO's financial statements. EDCO'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 EDCO as a whole using accounting methods similar to those used by private sector companies.

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

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, EDCO has only governmental funds.

- **Governmental funds** – EDCO'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 EDCO'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.

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 EDCO'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

Revenue and Other Support

Revenue and other support for the fiscal year ended June 30, 2020 decreased $1,144,261, or 10% from the prior fiscal year, excluding retirement systems on-behalf revenue. EDCO Collaborative (EDCO) recorded dividend and interest income, and realized and unrealized gains on investments of $27,379 and $41,926, respectively, in fiscal year 2020. The Collaborative's Federal and state grants experienced decreases in revenues as a result of declines for Title I services, while the remaining decreases are a result of declines in various programs collaborative-wide.

Expenses

Expenses for the fiscal year ended June 30, 2020 decreased $1,751,315 or 14% from the prior fiscal year, including investment fees and interest expense and excluding other postemployment benefits expense and retirement systems on-behalf expense. While numerous programs experienced expense decreases, the Federal award programs saw a large decrease in revenue and also saw a decrease in the amount of expenses associated with the programs. The Special Education Tuition programs saw significant decreases in revenues and decreases in expenses as a result of lower attendees within its programs.

Management and general expenses decreased $161,382 or 8%, excluding depreciation expense. The decrease was primarily from a reduction in staff salaries and wages.

Change in Net Position

EDCO Collaborative's net position decreased by approximately $524,000 in fiscal 2020, excluding OPEB expense in accordance with Governmental Accounting Standards Board ("GASB") Statement No. 75, compared to a decrease of $1,131,000 in fiscal 2019. The deficit in fiscal 2020 was a result of expenses exceeding revenues during the year, primarily to large decreases to grants received for federal programs, as well as the ending of the shared services relationship with LABBB Collaborative. During fiscal 2020, EDCO Collaborative recorded increases in net retirement health benefit obligations and deferred inflows of resources required by GASB Statement No. 75 of $156,802. Other changes in assets and liabilities are due primarily to operations in fiscal 2020.

Total Assets

Total assets as of June 30, 2020 decreased $687,957 or 14% from June 30, 2019. Accounts receivable and unbilled revenue decreased by a combined $463,068, primarily due to uncollected invoices being lower at June 30, 2020. Equipment and leasehold improvements increased by $188,319, primarily due to build out and equipment related to a new Collaborative program net of depreciation expenses, while cash and investments decreased $408,590. The majority of the changes relate to the general operations of the Collaborative.

EDCO maintains cash balances with Rockland Trust and the MMDT. Cash balances at Rockland Trust are maintained at levels that at times exceed FDIC protection. Cash balances at the MMDT are not FDIC insured. The MMDT is managed by the Massachusetts State Treasurer and Federated Investments and offers investors a stable investment option, competitive yields, low cost, liquidity, and professional management. The MMDT investment objectives are the preservation of capital, maintaining a high level of portfolio liquidity, and to attain the highest level of current income consistent with the objectives of preservation of capital and liquidity. To achieve the investment objectives, the MMDT limits investments to the highest quality U.S. dollar-denominated money market instruments of domestic and foreign issuers, U.S. government securities, and repurchase agreements. EDCO had a minimal amount invested with the MMDT during fiscal year 2020.

Government-wide Financial Highlights – (continued)

The Collaborative maintains investments in an investment account that is professionally managed by Boston Private Bank & Trust Company. As of June 30, 2020, the portfolio composition included 52% equity securities, 45% fixed income securities, and 3% cash and cash equivalents. 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 Boston Private Bank & Trust Company to manage the funds in accordance with these laws. However, the investments are still subject to market risk of loss.

Net equipment and improvements increased $188,319 in fiscal year 2020. The increase consists of equipment purchases of $420,506 net of depreciation totaling $232,187. Items with a minimum cost of $5,000 are capitalized and depreciated over their useful lives, ranging from 3 to 15 years, using the straight-line method of depreciation with a half year convention.

Liabilities, Deferred Inflows of Resources and Net Position

Total liabilities, excluding net OPEB liability and deferred inflows of resources, as of June 30, 2020 decreased $164,205 or 6% from June 30, 2019. During the year ended June 30, 2016, EDCO entered into a $1,200,000 note payable agreement with the owner of 36 Middlesex Turnpike in Bedford, Massachusetts to finance leasehold improvements. The Collaborative has paid down the balance of the note by $71,231 during the year ended June 30, 2020. There were small decreases in accounts payable and accrued expenses in fiscal 2020, as well as a large decrease in deferred revenues. There was an increase of $85,000 to a balance of $484,933 on the line of credit as of June 30, 2020, compared to a balance of $399,933 as of June 30, 2019. Net OPEB liability and related deferred inflows of resources increased by $156,802.

Governmental Funds Financial Highlights

The Collaborative reported a total governmental fund balance of $593,211, of which there is a deficit of $13,207 unassigned, $4,350 is nonspendable, and $602,068 is assigned for use in the Collaborative's professional development program. The fund balance decreased $781,762 over the prior fiscal year, primarily as a result of operations. Accounts receivable and unbilled revenue decreased by a combined $463,068. Cash and investments decreased $408,590. Accounts payable and accrued expenses decreased by $36,666. In addition, deferred revenue decreased by $642,486 and line of credit increased by $85,000.

Budgetary Highlights

EDCO's annual budget for fiscal 2020 was approved by its Board of Directors. For the fiscal year ended June 30, 2020, EDCO received revenues, excluding retirement systems on-behalf revenue, of approximately $9,824,000 compared to budgeted revenues of approximately $11,914,000. The difference between actual revenues received and budgeted revenues is approximately 17.5% of budgeted revenues.

For the fiscal year ended June 30, 2020, EDCO incurred expenses, excluding retirement systems on-behalf revenue, of approximately $10,605,000 compared to budgeted expenses of approximately $12,059,000. The difference between actual expenses incurred and budgeted expenses is approximately 12.1% of budgeted expenses. The primary differences between budgeted revenues and expenses was a drop in tuition and service revenue, and a loss of existing grant and contract revenue and their related indirect contributions, some of which was partially offset by an increase in new grants and contributions but an increase in special education services and instructional expenses.

Known Facts, Decisions, or Conditions

EDCO is a collaborative of 16 urban and suburban school districts serving the Greater Boston area and beyond, governed by a Board of Directors comprised of superintendents and school committee members representing each of our member school districts.

EDCO's range of services includes professional learning opportunities for educators; special education and alternative education programs for students with disabilities and at-risk youth; and cooperative purchasing of utilities and other items upon request.

EDCO provides professional learning programs, networking opportunities, and special projects to assist school districts in strengthening their curriculum and instruction.

EDCO offers several special education programs to meet our district's needs for programming for students with low incidence disabilities. These programs are the EDCO Program for the Deaf and Hard of Hearing, Partners Program, North Crossing Academy Therapeutic Day School, North Crossing Academy 45-Day Therapeutic Program, Academy for Career Pathways, and Center for Academic, Behavior, Character and Development (ABCD) Program.

For fiscal 2020, EDCO Collaborative kicked off the new Academy for Career Pathways Program. Due to renovation delays, the program did not officially open for enrollment until January 2020. Career Pathways is a program designed for students between 18-22 years of age.

The Center for Academic, Behavior and Character Development (ABCD Program) was a newly developed EDCO Program which started in fiscal 2020. The ABCD Program is designed to support students who have been suspended from their local educational agency (LEA) due to school code of conduct violations, substance abuse, or other suspension related offenses. The program serves students in grades 6-12. Duration in the program can be anywhere from 5 to 45 days, or longer, at LEA's request.

EDCO also provides services to youth and adults through a variety of state and federally funded programs, including the Special Education Surrogate Parent Program, Wrentham Habilitative Services, Massachusetts Migrant Education Program, and the EDCO Youth Alternative Program.

EDCO implemented GASB Statement No. 68 in fiscal year 2015. The standard relates to the accounting and financial reporting for pensions. EDCO's employees participate in the Massachusetts Teachers' (MTRS) or State Employees' 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 Commonwealth").

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 6.1% of covered payroll. The Commonwealth is a nonemployer contributor in MTRS and MSERS 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. 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, EDCO must recognize its portion of the collective pension expense as both revenue and pension expense.

Known Facts, Decisions, or Conditions - (continued)

EDCO implemented GASB Statement No. 75 in fiscal 2018. The Collaborative historically recorded the cost of the postemployment health benefits on a "pay as you go" basis. Under GASB Statement No. 75, the Collaborative is required to report the effects of OPEB-related transactions and events on its financial statements and to provide information about the Collaborative's OPEB obligations and the assets available to satisfy the obligations. This change significantly increased and accelerated the recording of these costs and significantly impacted the Collaborative's government-wide financials starting in fiscal year 2018. The Collaborative recorded a charge for the estimated annual cost of the program for fiscal year 2020 of $156,802.

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.

Requests for Information

This financial report is designed to provide readers of the financial statements an overview of EDCO's financial activities. If you have questions in regard to this report, contact our Executive Director, Cyndy Taymore, at (617) 738-5600.

EDCO Collaborative
Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 436,920
Investments	602,068
Accounts receivable, net	584,665
Unbilled receivables	586,057
Prepaid expenses	4,350
Total Current Assets	2,214,060
Non-current Assets:	
Equipment and improvements, net	1,927,126
Deposits	4,690
Total Non-current Assets	1,931,816
Total Assets	$ 4,145,876
LIABILITIES, DEFERRED INFLOWS AND NET POSITION	
Current Liabilities:	
Current portion of note payable	$ 111,389
Line of credit	484,933
Accounts payable	752,958
Accrued liabilities	274,483
Deferred revenue	108,475
Total Current Liabilities	1,732,238
Non-current Liabilities:	
Compensated absences	135,815
Note payable, net of current portion	552,396
Net OPEB liability	3,482,135
Total Non-current Liabilities	4,170,346
Total Liabilities	5,902,584
Deferred Inflows of Resources:	
Deferred Inflows of Resources Related to OPEB	1,345,360
Net Position:	
Invested in capital assets, net of related debt	1,263,341
Unrestricted	(4,365,409)
Restricted	-
Total Net Position	(3,102,068)
Total Liabilities, Deferred Inflows and Net Position	$ 4,145,876

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

EDCO Collaborative
Statement of Activities
For the Year Ended June 30, 2020

Functions/ Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:					
Administration	$ 1,788,823	$ -	$ -	$ -	$ (1,788,823)
Educational and instructional	7,579,608	3,188,386	4,931,098	319,205	859,081
Professional development	723,245	654,398	-	-	(68,847)
Other Services	-	44,190	-	-	44,190
Intergovernmental revenue and expense	2,505,563	-	2,505,563	-	-
Other postemployment benefits	156,802	-	-	-	(156,802)
Interest expense	23,468	-	-	-	(23,468)
Depreciation and amortization	232,187	-	-	-	(232,187)
Total Governmental Activities	$ 13,009,696	$ 3,886,974	$ 7,436,661	$ 319,205	(1,366,856)
General revenue:					
Assessments to member districts					461,345
Interest and dividend income					27,379
Realized and unrealized gains on investments					41,926
Other					155,652
Total General Revenue					686,302
Change in Net Position					(680,554)
Net Position, Beginning of Year					(2,421,514)
Net Position, End of Year					$ (3,102,068)

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

EDCO Collaborative
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Professional Development Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 436,920	$ -	$ 436,920
Investments	602,068	-	602,068
Accounts receivable, net	584,665	-	584,665
Unbilled receivables	586,057	-	586,057
Prepaid expenses	4,350	-	4,350
Total Assets	$ 2,214,060	$ -	$ 2,214,060
LIABILITIES AND FUND BALANCES			
Liabilities:			
Line of credit	$ 484,933	$ -	$ 484,933
Accounts payable	752,958	-	752,958
Accrued liabilities	274,483	-	274,483
Deferred revenue	108,475	-	108,475
Total Liabilities	1,620,849	-	1,620,849
Fund Balances:			
Nonspendable	4,350	-	4,350
Restricted	-	-	-
Committed	-	-	-
Assigned	602,068	-	602,068
Unassigned	(13,207)	-	(13,207)
Total Fund Balances	593,211	-	593,211
Total Liabilities and Fund Balances	$ 2,214,060	$ -	$ 2,214,060

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

EDCO Collaborative

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

June 30, 2020

Total fund balances, governmental funds	$ 593,211
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, net of related debt, used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	1,263,341
The deposits asset is not a current financial resource and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position.	4,690
Other postemployment benefit (OPEB) liability is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position.	(3,482,135)
Deferred inflows relating to the other postemployment benefit obligation is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position.	(1,345,360)
The compensated absences 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.	(135,815)
Net position of governmental activities	$ (3,102,068)

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

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

	General Fund	Professional Development Fund	Total Governmental Funds
Revenues:			
Tuition and services revenue	$ 3,886,974	$ -	$ 3,886,974
Member assessments	461,345	-	461,345
Operating grants and contributions	4,931,098	-	4,931,098
Intergovernmental revenue	2,505,563	-	2,505,563
Capital grants and contributions	319,205	-	319,205
Interest, investment and other income	224,957	-	224,957
Total Revenues	12,329,142	-	12,329,142
Expenditures:			
Administration	1,787,144	-	1,787,144
Program payroll	5,498,292	-	5,498,292
Program fringe benefits and payroll taxes	1,216,051	-	1,216,051
Contract services and professional fees	633,251	-	633,251
Transportation and travel	85,638	-	85,638
Rent and other occupancy	501,247	-	501,247
Building maintenance	1,445	-	1,445
Telephone and utilities	99,262	-	99,262
Supplies, equipment and technology	151,520	-	151,520
Education and training	5,778	-	5,778
Bad debt expense	34,479	-	34,479
Other	76,029	-	76,029
Intergovernmental expense	2,505,563	-	2,505,563
Capital outlay, net of debt incurred	420,506	-	420,506
Debt Service:			
Debt principal	71,231	-	71,231
Debt interest	23,468	-	23,468
Total Expenditures	13,110,904	-	13,110,904
Excess (deficit) of Revenues over Expenditures	(781,762)	-	(781,762)
Other Financing Sources:			
Transfer from professional development fund	590,931	(590,931)	-
Net Change in Fund Balances	(190,831)	(590,931)	(781,762)
Fund Balances, Beginning of Year -	784,042	590,931	1,374,973
Fund Balances, End of Year	$ 593,211	$ -	$ 593,211

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

EDCO Collaborative

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

For the Year Ended June 30, 2020

Net change in fund balances of total governmental funds	$	(781,762)
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		420,506
Depreciation		(232,187)
Governmental funds report debt service payments as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only the current year interest accrued on the debt as expense.		
Debt principal payments		71,231
Governmental funds do not report certain revenues or expenses because they do not impact current financial resources. In contrast, the Statement of Activities reports such items.		
Deposits		140
Compensated absences		(1,680)
Other postemployment benefits reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in Net OPEB Liability		(156,802)
Change in net position of governmental activities	$	(680,554)

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Collaborative

EDCO Collaborative ("The Collaborative") was created by agreement pursuant to the provisions of Section 4E of Chapter 40, as amended by Chapter 43 of the Acts of 2012. EDCO provides educational programs and services for students within the Commonwealth. Services are predominantly funded by federal and state agencies and various municipalities of the Commonwealth. EDCO's Board of Directors is comprised of the superintendent of schools or a school committee representative from each of the 16-member school districts with each member school district being entitled to one vote each.

EDCO is related to LABBB Collaborative ("LABBB") through common board members. Four members of EDCO's Board hold four of the five board seats of LABBB. EDCO obtained service fee income from LABBB for certain financial services. LABBB operates as a separate, independent, special education collaborative. Component units are included in the reporting entity if their operational and financial relationships with the Collaborative are significant. Pursuant to these criteria, the Collaborative did not identify LABBB as a component unit requiring inclusion in the accompanying financial statements.

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

The government-wide focus is more on the sustainability of the Collaborative as an entity and the change in the Collaborative's net position resulting from the current year's activities.

Fund Financial Statements

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

Professional development fund – consists of funds formerly restricted for use in professional development programs, and was established upon the dissolution of EDCO, Inc., as described in Note M.

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.

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.

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. 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
Cash equivalents include cash balances maintained in checking accounts and money market accounts. EDCO considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalent.

EDCO maintains cash and cash equivalent balances at three institutions located in Massachusetts. Bank accounts are insured by the Federal Deposit Insurance Corporation up to $250,000. EDCO's cash balances, at times, may exceed federally insured limits. EDCO monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts. EDCO also maintains cash and cash equivalents at the Massachusetts Municipal Depository Trust and Boston Private Bank and Trust Company, which are collateralized by underlying assets.

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

Accounts Receivable

Accounts Receivable consist of all revenues earned at year-end and not yet received, net of an allowance for uncollectible amounts. Management estimates the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded as revenue when received. At June 30, 2020 management recorded an allowance for doubtful accounts of $22,211.

Capital Assets

Equipment and improvements are recorded at cost. Donated assets are recorded at fair value determined at the date of donation. EDCO capitalizes purchases with a cost basis of $5,000 or more. Depreciation on capital assets is provided for over the estimated useful lives of the respective assets on the straight-line basis. Equipment is depreciated over 3-5 years while the leasehold improvements are generally depreciated over the life of the lease, up to 15 years. Expenditures for repairs and maintenance are charged to expense as incurred.

Deferred Revenue

Deferred revenue consists primarily of amounts received from federal and state agencies and various municipalities for programs which have not yet been earned under the terms of the agreement.

Equity Classifications

Government-wide Statements

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

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

Restricted - this component of net position consists of restricted net assets reduced by liabilities and deferred inflows 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.

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

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.

Revenue Recognition

Program revenue is earned under cost reimbursement and fee for service arrangements with various federal, state, municipal and local funding agencies. Revenue is recognized when costs are incurred or when services are rendered depending on the nature of the arrangement.

Contributions and unconditional promises to give are recorded as revenue in the period received or verifiably committed. Asset contributions are considered to be available for the general programs of EDCO unless restricted by the donor.

EDCO also receives sublease income from unrelated parties for space usage within its primary facility (see Note H).

Federal and State Grants

EDCO has expended resources in connection with federal and state grants and contracts that are subject to review and audit by the grantors or their representatives. Such audits could result in requests for reimbursement to the grantor agency if expenditures are disallowed. Management is not aware of any specific disallowances.

Income Tax Status

EDCO was established under Chapter 40 Section 4(e) under the general laws of Massachusetts and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code. Accordingly, no provision for income taxes is made in the financial statements.

Uncertain Tax Positions

EDCO accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. EDCO has identified its tax status as a tax-exempt entity as its only significant tax position; however, EDCO has determined that such tax positions do not result in an uncertainly requiring recognition. EDCO is not currently under examination by any taxing jurisdiction. As a Chapter 40 government entity, EDCO is exempt from filing certain non-profit filings and, accordingly, there are no returns currently open for examination.

Compensated Absences

It is EDCO's policy to permit employees to accumulate earned but unused vacation pay benefits. Employees may use this time in addition to other vacation time earned each year. Unused time is paid to the employee upon termination or retirement. Compensated absences are recorded as a non-current liability in the statement of net position.

Post-Retirement Healthcare Plan

EDCO accrues all costs related to current and future benefits of current employees and retirees under a post-retirement healthcare plan. As of June 30, 2020, the Plan was 41% funded (see Note G).

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

Investments and Fair Value Measurements

All investments of the Collaborative (see Note C) 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*. 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.

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

The Collaborative has evaluated subsequent events through December 11, 2020, which is the date the financial statements were issued. There are no recognized subsequent events, events that provide additional evidence about conditions that existed at the statement of net position date, or non-recognized subsequent events, or events that provide evidence about conditions that did not exist at the statement of net position date, which are necessary to disclose to keep the financial statements from beingmisleading.

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents included the following at June 30, 2020:

Bank balance of cash and cash equivalents	$ 504,758
Deposits held in a Massachusetts Municipal Depository Trust	570
Reconciling items (deposits in transit, outstanding checks, etc.), net	(68,408)
Total cash and cash equivalents as reported on the statement of net position	$ 436,920
Bank deposits insured by the Federal Deposit Insurance Corporation	$ 250,000

NOTE C – INVESTMENTS

Investments as of June 30, 2020 are as follows:

	Cost	Fair Value	Unrealized Appreciation
Stocks	$223,337	$323,136	$ 99,799
Bonds	265,312	278,932	13,620
Total Investments	$488,649	$602,068	$113,419

NOTE D – LINE OF CREDIT

EDCO has entered into a $500,000 line of credit agreement with an institution located in Massachusetts. The note requires interest-only payments and is payable on demand. The interest rate at June 30, 2020 was 3.75%. The line of credit is fully secured by a money market account. The balance at June 30, 2020 was $484,933.

NOTE E – EQUIPMENT AND IMPROVEMENTS

Equipment and improvement activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Equipment and improvements:				
Equipment	$ 740,344	$ 319,206	$ -	$1,059,550
Improvements	2,185,193	101,300	-	2,286,493
Total at historic cost	2,925,537	420,506	-	3,346,043
Less: accumulated depreciation for:				
Equipment	569,213	84,251	-	653,464
Improvements	617,517	147,936	-	765,453
Total accumulated depreciation	1,186,730	232,187	-	1,418,917
Total equipment and improvements, net	$ 1,738,807	$ 188,319	$ -	$1,927,126

NOTE F – GRANTS AND CONTRACTS REVENUE

Grants and contracts revenues were provided by the following funding sources for the years ended June 30, 2020:

Federal government	19%
State government	21%
Private and city/local sources	60%
	100%

NOTE G – POST-RETIREMENT HEALTHCARE BENEFITS

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

Description

EDCO sponsors a post-retirement benefit plan (the "Plan") which provides health and dental benefits to qualified retirees.

EDCO's policy is to make contributions to a trust established for the Plan on an annual basis within six months after the fiscal year end. The amount contributed to the Plan is determined based on the unexpended fringe benefit revenues earned on EDCO's grants and contracts. Since management plans only to provide benefits to the extent that resources are available, the funded status of these benefits has been limited to funds made available under grants and contracts. Benefits under this Plan are adjusted periodically based on the limitations of the funds that may become available for these purposes as EDCO does not intend to fund these benefits from its other resources. EDCO invests the funds of this Plan in a VEBA Trust. An employee becomes eligible to retire under this plan upon attainment of age 60 as an active member and completion of 10 years of continuous service. Early retirement is available for any participant who has attained benefit eligibility.

Funding Policy

The contribution requirements of plan members and EDCO are established and may be amended through EDCO ordinances. For the period ending on the June 30, 2020 Measurement Date, total Collaborative premiums plus implicit costs for the retiree medical program were $223,220. The Collaborative also withdrew $362,302 from the OPEB Trust for a total net withdrawal during the measurement period of $139,082. However, the Collaborative intends to recontribute this net difference as soon as possible.

Investment Policy

The long-term rate of return on assets developed based on the Collaborative Investment Policy is 6.01%. The rate is comprised of a 3.76% real rate of return and 2.50% inflation assumption, net of 0.25% investment expense.

NOTE G – POST-RETIREMENT HEALTHCARE BENEFITS – *continued*

Actuarially Determined Contribution (ADC)

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

Actuarially Determined Contribution - Deficiency / (Excess)		
		June 30, 2020
I.	Service Cost	$ 351,711
II.	30-year level dollar amortization of NOL	201,361
III.	Actuarial Determined Contribution [I. + II.]	553,072
IV.	Withdrawals in relation to the actuarially determined contribution	139,082
V.	Contribution deficiency / (excess) [III. + IV.]	$ 692,154
Covered employee payroll		$ 4,137,663
Contribution as a % of covered employee payroll		-3.36%
Discount Rate		4.00%
Money Weighted Rate of Return		8.19%

OPEB Liability and OPEB Expense

	Collaborative Employees and Retirees
I. Total OPEB Liability	$ 5,941,400
II. Fiduciary Net Position as of June 30, 2020	2,459,265
III. Net OPEB Liability (Asset) [I.-II.]	3,482,135
IV. Service Cost	351,711
V. Interest on Net OPEB Liability and Service Cost	253,955
VI. Projected Earnings on OPEB Plan Investments	(187,912)
VII. Net Recognition of Deferred (Inflows)/Outflows	(260,952)
VIII. Expense Related to Change in Benefit Terms	-
IX. Financial Statement Expense	156,802
XI. Employer (Payments) Withdrawals to/from OPEB Trust	(223,220)
XII. Employer Share of Costs	223,220
XII. Employer Share of Costs	-
XIII. Net OPEB Expense	$ 156,802

NOTE G – POST-RETIREMENT HEALTHCARE BENEFITS – *continued*

Effect of 1% Change in Discount Rates

If the discount rate were 1% higher than what was used in this valuation, the Net OPEB Liability would decrease to $2,883,994 or by 20.4% and the corresponding Service Cost would decrease to $280,077 or by 20.4%. If the discount rate were 1% lower than was used in this valuation, the Net OPEB Liability would increase to $4,541,379 or by 25.4% and the corresponding Service Cost would increase to $448,067 or by 27.4%. The rates were based on the actuarial reports completed for measurement date June 30, 2020.

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 Net OPEB Liability would increase to $4,525,222 or by 25.0% and the corresponding Service Cost would increase to 450,003 or by 27.9%. 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 $2,907,758 or by 19.7% and the corresponding Service Cost would decrease to $279,743 or 20.5%. The rates were based on the actuarial reports completed for measurement date June 30, 2020.

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:	4.0% per annum (previously 3.5%)
General Inflation Assumption:	2.50% per annum
Annual Compensation Increases:	3.00% per annum
Actuarial Value of Assets:	Market Value

Recognition of OPEB Trust Assets

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

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

The Patient Protection and Affordable Care Act ("PPACA") excise tax has been repealed.

Deferred Inflows/Outflows

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of differences between expected & actual experience

Fiscal	Differences between actual & expected experience	Recognition Period (years)	2020 Amortiz-ation	6/30/2020 Remaining Balance	2021	2022	2023	2024	2025	Thereafter
2018	(24,479)	7.53	(3,251)	(14,726)	(3,251)	(3,251)	(3,251)	(3,251)	(1,722)	-
2019	-	7.53	-	-	-	-	-	-	-	-
2020	(897,752)	6.61	(135,817)	(761,935)	(135,817)	(135,817)	(135,817)	(135,817)	(135,817)	(82,850)
Total Remaining Balance				(776,661)						
Net increase (decrease) in OPEB Expense			(139,068)		(139,068)	(139,068)	(139,068)	(139,068)	(137,539)	(82,850)

NOTE G – POST-RETIREMENT HEALTHCARE BENEFITS – *continued*

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumptions

Fiscal	Differences between actual & expected experience	Recognition Period (years)	2020 Amortiz-ation	6/30/2020 Remaining Balance	2021	2022	2023	2024	2025	Thereafter
2018	-	7.53	-	-	-	-	-	-	-	-
2019	-	7.53	-	-	-	-	-	-	-	-
2020	(558,093)	6.61	(84,431)	(473,662)	(84,431)	(84,431)	(84,431)	(84,431)	(84,431)	(51,507)
Total Remaining Balance				(473,662)						
Net increase (decrease) in OPEB Expense			(84,431)		(84,431)	(84,431)	(84,431)	(84,431)	(84,431)	(51,507)

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)	2020 Amortization	6/30/2020 Remaining Balance	2021	2022	2023	2024	2025
2018	(136,940)	5.00	(27,388)	(54,776)	(27,388)	(27,388)	-	-	-
2019	-	5.00	-	-	-	-	-	-	-
2020	(198,599)	5.00	(10,065)	(40,261)	(10,065)	(10,065)	(10,065)	(10,066)	-
Total Remaining Balance				(95,037)					
Net increase (decrease) in OPEB Expense			(37,453)		(37,453)	(37,453)	(10,065)	(10,066)	-

NOTE H – LEASE COMMITMENTS

EDCO has entered into operating leases for the use of certain facilities and office equipment which expire at various dates through 2029. Rent expense charged to operations was approximately $506,132 for the year ended June 30, 2020, which includes leases for certain facilities where EDCO is a tenant-at-will.

Approximate future minimum rental payments under non-cancellable leases are as follows:

2021	$ 507,893
2022	518,261
2023	494,541
2024	497,664
2025	508,032
2026-2029	2,260,224
	$4,786,615

EDCO has entered into various sublease agreements to sub-let space in its Bedford location to unrelated entities. EDCO agreed to coordinate the build-out of the space for the sublessees and then was reimbursed for the costs incurred. During the year ended June 30, 2020, EDCO collected $152,528 of rent revenue. Future minimum rental receipts under non-cancellable leases are as follows:

2021	$160,973
	$160,973

NOTE I – RELATED PARTY TRANSACTIONS

EDCO had no related party transactions during the year ended June 30, 2020.

NOTE J – MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEMS

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

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

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

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

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

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

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

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

NOTE J – MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEMS – *continued*

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

Educational collaboratives contribute amounts equal to the normal cost of employees' benefits participating in MSERS at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees' benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. During fiscal year 2020, the Collaborative's contributions on behalf of employees totaled $234,681.

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

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

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

The nonemployer contributing entities' share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2019 and was $9,199,592 and $8,059,653 under MSERS and MTRS, respectively. In fiscal 2020, the Collaborative recognized revenue and related expense of $1,528,190 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2020, the Collaborative recognized revenue and related expense of $977,373 (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 K – FISCAL 2021 BUDGET

EDCO has authorized a fiscal 2021 operating budget which anticipates an approximate $249,000 surplus on $11,011,000 of expenses.

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

Names, duties and total compensation for the five most highly compensated employees

The Commonwealth of Massachusetts requires education collaboratives to disclose the name, duties and total compensation of the 5 most highly compensated employees.

Name and Title	Salary	Employer Portion of Benefits	Total Compensation
Executive Director – Nadine Ekstrom	$163,590	$17,463	$181,053
Program Director, EDCO Youth Alternatives – Ajay Trivedi	$105,836	$14,905	$120,741
Director of Professional Learning and Community Education – Andrew Kelley	$ 88,199	$17,463	$105,662
Senior Accountant, Eileen Hogan	$ 86,693	$17,463	$104,156
Program Director, North Crossing Academy – Will Verbits	$102,263	$ 0	$102,263

Executive Director – Responsible for the management and growth of EDCO Collaborative. Responsibilities include ensuring the collaborative is operating within and in compliance with applicable federal and state laws and ensuring adherence to the collaborative agreement and policies. Other responsibilities include the preparation and presentation of important management and financial information to the Board of Directors, the Executive Committee, and the Finance & Administration Committee.

Senior Accountant – Responsible for various functions within the Department of Accounting and Finance. Responsible for contract billing and management, assistance with budget preparation, payroll and employee benefits, oversight of financial reporting, UFR reporting, and preparing for the annual financial audit.

Program Director - Responsible for the operation, maintenance, and general administration of their program.

Director of Professional Learning and Community Education – Responsible for assisting member districts in improving student outcomes by designing, promoting and implementing collaborative approaches to the development and delivery of educational services by providing programs in educator training, technology, roundtables and special courses.

Amounts expended on services for individuals aged 22 years and older

Total direct costs incurred by EDCO in its over 22 program totaled $2,010,240 for the year ended June 30, 2020.

Amounts expended on administration and overhead

Total administrative costs, including non-operating investment fees, incurred by EDCO totaled $1,788,823 for the year ended June 30, 2020. Administrative expenses include all costs that cannot be directly or reasonably applied to a program of EDCO. Administrative expenses include salaries, related benefits and payroll taxes, associated with EDCO'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.). EDCO directly applies salaries, where appropriate, to its programs and allocates related employee benefits and taxes to those programs. Occupancy, supplies, maintenance and any other cost that can be directly applied, or reasonably allocated, are reported under program expense.

Accounts held by the collaborative that may be spent at the discretion of another person or entity

As of June 30, 2020, EDCO did 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

Related party transactions are described in Note I to the financial statements.

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

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 H and N to the financial statements.

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation – FY20							Page(s) in financial statements
(A)		Voted Cumulative Surplus as of 6/30/19			$ 784,042	(A)	p. 12
(B)	1	Amount of (A) used to support the FY20 Budget	(B)1	$(190,831)			
	2	Amount of (A) returned to member districts	(B)2	$ -			
		(B)1 + (B)2 = (B)			$ (190,831)	(B)	
(C)		Unexpended FY20 General Funds			$ -	(C)	p. 12
(D)		Cumulative Surplus as of 6/30/20 (A) - (B) + (C) = (D)			$ 593,211	(D)	
(E)		FY20 Total General Fund Expenditures*			$ 10,605,341	(E)	p. 12
(F)		Cumulative Surplus Percentage		(D) ÷ (E)	6%	(F)	
		Estimated Amount of Excess Cumulative Surplus as of 6/30/20			$ -		

* Excludes Intergovernmental expense

NOTE M – RESTRICTED AND ASSIGNED FUNDS

On May 10, 2012, the Board of Directors of EDCO, Inc. voted to approve the dissolution of EDCO, Inc. and all remaining assets and liabilities of EDCO, Inc. were transferred to the Collaborative upon final dissolution of that organization in fiscal year 2014. Included in the transfer of assets were funds designated for use in the Collaborative's professional development program. During the year ended June 30, 2020, the Collaborative received legal determination that the funds transferred were not restricted and could be utilized for educational programming as determined by the board of directors. The board voted to utilize $451,036 of previously assigned funds to offset the fiscal year 2020 projected deficit. As of June 30, 2020, remaining unused funds of $590,931 were transferred from restricted funds to assigned funds within the general fund due to the legal representation. The remaining assigned funds as of June 30, 2020 were $602,068.

NOTE N – NOTE PAYABLE AND LONG-TERM LIABILITIES

During fiscal year 2015, EDCO entered into a lease agreement for office and program facilities in Bedford, Massachusetts. In connection with the lease, EDCO entered into a note payable agreement with the landlord to finance leasehold improvements in the amount of $1,200,000. The loan is payable over 11 years with monthly payments of principal and 5.00% interest of $11,837. Due to the COVID-19 pandemic, EDCO requested deferral of four months of payments. The deferral does not change the note balance or modify any other terms of the note agreement. The balance of the note payable at June 30, 2020 was $663,785.

NOTE N – NOTE PAYABLE AND LONG-TERM LIABILITIES – *continued*

Future maturities of the note payable are as follows:

	Principal	Interest	Total
2021	$ 111,389	$ 30,655	$ 142,044
2022	117,088	24,956	142,044
2023	123,078	18,966	142,044
2024	129,375	12,669	142,044
2025	135,994	6,050	142,044
Thereafter	46,861	487	47,348
	$ 663,785	$ 93,783	$ 757,568

The following summarizes long-term liability activity of the Collaborative for the year ended June 30, 2020:

	Balance 6/30/2019	Additions	Deductions/ Repayments	Balance 6/30/2020
Note Payable	$ 735,016	$ -	$ (71,231)	$ 663,785
Compensated Absences	134,136	101,066	(99,387)	$ 135,815
Total	$ 869,152	$ 101,066	$ (170,618)	$ 799,600
Current Portion (Note Payable)	(107,745)			(111,389)
Long-Term Portion	$ 761,407			$ 688,211

NOTE O – 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. EDCO had no surplus revenue for the year ended June 30, 2020.

NOTE P – SUBSTANTIAL DOUBT TO CONTINUE AS A GOING CONCERN

As indicated in the accompanying financial statements, the Collaborative realized a significant deficit in governmental activities for the year ended June 30, 2020. This significant deficit has reduced the cumulative unassigned general fund balance to a deficit of $13,207. Those factors have created an uncertainty about the Collaborative's ability to continue as a going concern. Management of the Collaborative has developed a plan to limit its deficit in fiscal year 2021 and beyond by decreasing its operating expenditures and increasing its revenues.

Each member of the management team understands the importance of creating financial stability for the Collaborative. Management will continue to review strategies and practices to ensure that the Collaborative's students are able to receive the services they need in a financially sustainable manner.

The ability of the Collaborative to continue as a going concern is dependent on management's success in executing the plan eliminate deficits and increase the general fund balance. The financial statements do not include any adjustments that might be necessary if the Collaborative is unable to continue as a going concern.

NOTE Q - RISK MANAGEMENT

The Collaborative is exposed to various risks of loss related to torts: theft of, damage to, or destruction of assets; errors and omissions; workers' compensation and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage. There were no significant changes in coverage compared to the prior year.

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.

EDCO Collaborative

Statement of Revenues, Expenditures and Changes in Fund Balances
of the General Fund - Budget to Actual
For the Year Ended June 30, 2020

	Original Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:			
Tuition & services revenue	$ 6,428,511	$ 3,886,974	$ (2,541,537)
Member assessments	186,972	461,345	274,373
Grants & contributions	5,011,742	4,931,098	(80,644)
Intergovernmental revenue	-	2,505,563	2,505,563
Interest, investment and other income	287,155	224,957	(62,198)
Total Revenues	11,914,380	12,329,142	414,762
Expenditures:			
Administration	2,007,738	1,787,144	220,594
Educational and instructional	9,262,205	7,579,747	1,682,458
Professional development	789,029	723,245	65,784
Intergovernmental revenue and expense	-	2,505,563	(2,505,563)
Capital outlay, net of debt incurred	-	420,506	(420,506)
Debt Service:			
Debt principal	-	71,231	(71,231)
Debt interest	-	23,468	(23,468)
Total Expenditures	12,058,972	13,110,904	(1,051,932)
Revenues Net of Expenditures	(144,592)	(781,762)	(637,170)
Transfers in from other funds	80,000	590,931	510,931
Net Change in Fund Balances	$ (64,592)	$ (190,831)	$ (126,239)

Notes to schedule:

The Board of Directors annually determines the budget to maintain and operate the Collaborative during the next fiscal year and then, based upon enrollment data, assesses the member and non-member districts in accordance with the terms of the agreement. An annual budget is adopted for the general fund and may be revised by board approval during the year. The above schedule presents a comparison of budgetary data to actual results.

The Collaborative prepares its annual budget on a basis (budget basis) that differs from generally accepted accounting principles (GAAP basis). The budget and all transactions are presented in accordance with the Collaborative's method (budget basis) in the above schedule to provide meaningful comparison of actual results with budget. There are no reconciling items between GAAP and budget basis in this statement. Intergovernmental revenue and expense is not budgeted by the Collaborative because it is actuarially determined annually and does not require actual expenditure by the Collaborative. Certain expenses may be grouped differently than the actual amounts presented.

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

Year	Actuarially Determined Contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
June 30, 2017	$ 624,741	$ (114,063)	$ 510,678	$ 6,282,678	1.82%
June 30, 2018	$ 684,015	$ 174,454	$ 858,469	$ 6,471,158	-2.70%
June 30, 2019	$ 748,741	$ (280,681)	$ 468,060	$ 6,665,293	4.21%
June 30, 2020	$ 553,072	$ 139,082	$ 692,154	$ 4,137,663	-3.36%

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.

EDCO Collaborative

OPEB Plan - Required Supplementary Information

As of the June 30, 2020 Measurement Date

Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios				
Valuation Date	**July 1, 2019**	**July 1, 2016**	**July 1, 2016**	**July 1, 2016**
For the Reporting Period & Fiscal Year ending on:	**June 30, 2020**	**June 30, 2019**	**June 30, 2018**	**June 30, 2017**
Total OPEB Liability				
I. Service Cost	351,711	531,701	499,951	460,316
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	253,955	205,792	143,159	205,793
III. Changes in Benefit terms	-	-	-	-
IV. Difference between Expected & Actual Plan Experience	(897,752)	(133,761)	-	(24,479)
V. Changes of Assumption	(558,093)	-	-	-
VI. Benefit Payments Excluding Implicit Cost	(197,205)	(185,973)	(174,454)	(151,591)
VII. Implicit Cost Amount	(26,015)	133,538	10,192	-
VIII. Total Benefit payments including Implicit Cost [VI.+VII.]	(223,220)	(52,435)	(164,262)	(151,591)
IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]	(1,073,399)	551,297	478,848	490,039
X. Total OPEB liability - beginning of period	7,014,799	6,463,502	5,984,654	5,494,615
XI. Prior Period Adjustment for Retirees not Previously Reflected	-	-	-	-
XII. Total OPEB Liability - end of period [IX.+X.+XI.]	5,941,400	7,014,799	6,463,502	5,984,654
Plan Fiduciary Net Position				
XIII. Earning from Plan Investments	189,430	215,677	250,641	267,784
XIV. Employer Contribution to trust	-	280,681	-	114,063
XV. Benefit payments from trust, including refunds of member contributions	(223,220)	(335,287)	(399,510)	(265,654)
XVI. Administrative expense	-	-	-	-
XVII. Other	-	-	-	-
XVIII. Net change in plan fiduciary net position [XIII.+XIV.+XV.+XVI.+XVII.]	(33,790)	161,071	(148,869)	116,193
XIX. Plan fiduciary net position - beginning of period	2,493,055	2,331,984	2,480,853	2,364,660
XX. Plan fiduciary net position - end of period [XVIII.+XIX.]	2,459,265	2,493,055	2,331,984	2,480,853
XXI. Net OPEB Liability [XII.-XX.]	3,482,135	4,521,744	4,131,518	3,503,801
XXII. Plan fiduciary net position as a % of total OPEB liability [XX./XII.]	41.39%	35.54%	36.08%	41.45%
XXIII. Covered employee payroll	4,137,663	6,665,293	6,471,158	6,282,678
XXIV. Plan NOL as % of covered employee payroll [XXI./XXIII]	84.16%	67.84%	63.85%	55.77%
Single Discount Rate to calculate Plan Liabilities	4.00%	3.50%	3.50%	3.50%

Schedule Presentation

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

See independent auditor's report.

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

Notes to Required Supplementary Information:

Valuation Date:	Actuarially Determined Contribution was calculated as of July 1, 2019
Actuarial Cost Method:	Individual Entry Age Normal
Asset-Valuation Method:	Market Value of Assets as of the Measurement Date, June 30, 2020.

Actuarial Assumptions:

Investment Rate of Return:	6.01%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate:	2.66% as of June 30, 2020 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)
Single Equivalent Discount Rat	4.00%, net of OPEB plan investment expense, including inflation.
Inflation:	2.50% as of June 30, 2020 and for future periods
Salary Increases:	3.00% annually as of June 30, 2020 and for future periods
Cost of Living Adjustment:	Not Applicable
Pre-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females.
Post-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females
Disabled Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

Plan Membership

Plan Membership: At July 1, 2019, the OPEB plan membership consisted for the following

Inactive employees or beneficiaries currently receiving benefits:	48
Active Employees:	84
Total:	132

See independent auditor's report.

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

Notes to Required Supplementary Information (Continued):

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 July 1, 2017 to June 30, 2020

- Due to the GASB 75 standards the discount rate has been changed from 3.50% to 4.00%
- Based on recommendations by PERAC, the mortality table has been updated from the RP-2000 Table projected generationally with scale BB and a base year 2009 to the RP-2014 Mortality Table projected generationally with scale MP-2016 for males and females
- The expected long-term medical trend has been updated to 4.50%
- Based on recent research by the Society of Actuaries, we have updated the assumption for morbidity or age-related costs of medical care

Contributions:
The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. For the year ending on the June 30, 2020 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were $223,220. $26,015 of the $223,220 represents implicit cost.

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 we did not have census data related to the last valuation, the participants were assumed to have been hired at age forty.
Retiree Age:	Retirees had the same birth date as they had the prior valuation. If we did not have census data related to the last valuation, retirees who were enrolled in Active plans were assumed to be age sixty-two and retirees who were enrolled in Medicare Supplement plans were assumed to be age seventy-two. Those not enrolled in a medical plan were assumed to be sixty-seven.
School Demographics:	Two thirds of school participants were teachers.
Other Material Changes:	No other data changes were deemed to be material.

EDCO Collaborative

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

For the Year Ended June 30, 2020

		MTRS	MSERS
Collaborative's proportion of net pension liability	FY2014	0.03758%	0.06983%
	FY2015	0.04463%	0.06923%
	FY2016	0.03176%	0.06583%
	FY2017	0.03115%	0.06550%
	FY2018	0.03351%	0.06845%
	FY2019	0.03196%	0.62860%
Collaborative's proportionate share of net pension liability	FY2014	$ 5,974,116	$ 5,735,474
	FY2015	$ 9,145,184	$ 7,879,793
	FY2016	$ 7,100,616	$ 9,077,617
	FY2017	$ 7,128,425	$ 8,400,716
	FY2018	$ 7,945,197	$ 9,055,614
	FY2019	$ 8,059,653	$ 9,199,592
Collaborative's covered-employee payroll	FY2014	$ 2,304,322	$ 3,699,589
	FY2015	$ 2,829,250	$ 4,187,518
	FY2016	$ 2,112,302	$ 4,099,893
	FY2017	$ 2,147,252	$ 4,158,982
	FY2018	$ 2,383,625	$ 4,055,722
	FY2019	$ 2,321,015	$ 3,751,149
Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll	FY2014	259.26%	155.03%
	FY2015	323.24%	188.17%
	FY2016	336.16%	221.41%
	FY2017	331.98%	201.99%
	FY2018	333.32%	223.28%
	FY2019	347.25%	245.25%
Plan fiduciary net position as a percentage of total pension liability	FY2014	61.64%	76.32%
	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%
	FY2018	54.84%	67.91%
	FY2019	53.95%	66.28%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System

MSERS is the Massachusetts State Employees' Retirement System

Also, see Note J to financial statements

Measurement Date

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

Schedule Presentation

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

See independent auditor's report.

EDCO Collaborative
Schedule of Pension Contributions
For the Year Ended June 30, 2020

	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
MTRS						
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Collaborative's covered-employee payroll	$ 2,304,322	$ 2,829,250	$ 2,112,302	$ 2,147,252	$ 2,383,625	$ 2,321,015
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MSERS						
Contractually required contribution	$ 207,177	$ 234,501	$ 229,594	$ 232,903	$ 247,399	$ 228,820
Contributions in relation to the contractually required contribution*	$ 207,177	$ 234,501	$ 229,594	$ 232,903	$ 261,091	$ 250,907
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Collaborative's covered-employee payroll	$ 3,699,589	$ 4,187,518	$ 4,099,893	$ 4,158,982	$ 4,055,722	$ 3,751,149
Contributions as a percentage of covered-employee payroll	5.60%	5.60%	5.60%	5.60%	6.44%	6.69%

Notes to Required Supplementary Information

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

Measurement Date

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

Schedule Presentation

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

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.

*The contribution rate is higher than contractually obligated because the Collaborative contributes a higher percentage for individuals covered by grant funding.

EDCO Collaborative
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education, Office of Elementary & Secondary Education:			
Direct from U.S. Department of Education			
New England HEP	84.141		$ 412,287
Total New England HEP			412,287
Pass through Commonwealth of Massachusetts			
Migrant Education State Grant Program	84.011	308-211064-2019-0523	320,720
		308-292285-2020-0523	723,362
Total Migrant Education State Grant Program			1,044,082
Migrant Education Coordination Program	84.144	136-278812-2019-0523	39,007
		136-309444-2020-0523	58,811
Total Migrant Education Coordination Program			97,818
English Language Acquisition Grants	84.365	180-235699-2019-0523-1.0	6,505
		180-154106-2018-0523-2.0	13,780
Total English Language Acquisition Grants			20,285
Special Education Grants to States	84.027	SEPMM1EDCO20	349,993
Total Special Education Grants to States			349,993
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	206520SEPBH8EDCOCOLL	98,917
Total Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			98,917
Career and Technical Education -Basic Grants to States	84.048	INTF969T202006901003	1,500
Total Career and Technical Education -Basic Grants to States			1,500
Total U.S. Department of Education			**2,024,882**
U.S. Department of Labor, Employment Training Administration:			
WIA Cluster			
Pass through Economic Development & Industrial Corporation of Boston			
Workforce Investment Act Youth Activities	17.259	46483-19	85,909
		382019120	185,766
Total WIA Cluster and U.S. Department of Labor			**271,675**
Total Expenditures of Federal Awards			**$ 2,296,557**

See accompanying Notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report.

EDCO Collaborative
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of EDCO Collaborative under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of EDCO Collaborative, it is not intended to and does not present the financial position, changes in net position or cash flows of EDCO Collaborative.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

EDCO Collaborative has not elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance. The Collaborative uses its annually calculated indirect cost rate when possible.

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
EDCO Collaborative
Bedford, 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, the major fund, and the aggregate remaining fund information of EDCO Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise EDCO Collaborative's basic financial statements, and have issued our report thereon dated December 11, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered EDCO Collaborative's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of EDCO Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of EDCO 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, as described in the accompanying schedule of findings and questioned costs as items 2020-1 and 2020-2 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether EDCO Collaborative's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2020-1, 2020-2, 2020-3 and 2020-4.

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EDCO Collaborative's Response to Findings

EDCO Collaborative's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. EDCO Collaborative's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Fitz DeSilva LLC

Certified Public Accountants

Newburyport, Massachusetts
December 11, 2020

FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
EDCO Collaborative
Bedford, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited EDCO Collaborative's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of EDCO Collaborative's major federal programs for the year ended June 30, 2020. EDCO Collaborative's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of EDCO Collaborative's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about EDCO Collaborative's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of EDCO Collaborative's compliance.

Opinion on Each Major Federal Program

In our opinion, EDCO Collaborative complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-1 and 2020-4. Our opinion on each major federal program is not modified with respect to these matters.

EDCO Collaborative's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. EDCO Collaborative's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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Report on Internal Control Over Compliance

Management of EDCO Collaborative is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered EDCO Collaborative's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of EDCO Collaborative's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, as described in the accompanying schedule of findings and questioned costs as item 2020-1 that we consider to be a significant deficiency.

EDCO Collaborative's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. EDCO Collaborative's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Fitz DeSpiler LLC

Certified Public Accountants

Newburyport, Massachusetts
December 11, 2020

EDCO Collaborative
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section 1 - Summary of Auditor's Results

Financial Statements

1.	Type of auditor's report issued:	Unmodified
2.	Internal control over financial reporting:	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified?	Yes
3.	Noncompliance material to the financial statements noted?	Yes

Federal Awards

1.	Internal control over major program:	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified?	Yes
2.	Type of auditor's report issued on compliance for major program:	Unmodified
3.	Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)	Yes
4.	Identification of major programs:	

CFDA Number	Name of Federal Program or Cluster
84.011	Migrant Education State Grant Program

5.	Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6.	Auditee qualified as a low-risk auditee?	No

Section 2 - Financial Statement Findings

Item 2020-1 - Documentation of Transactions

Condition - The Collaborative entered into certain credit card transactions during fiscal 2020 that did not have supporting documentation.

Criteria - All transactions are required to be documented, especially pertaining to use of funds and proper approval.

Cause - Several credit card transactions did not have supporting documentation for the charges.

Potential effect - Credit cards could be used inappropriately for expenditures that are not budgeted or approved.

Recommendation - Management should ensure that all credit card transactions receive approval from an appropriate level of supervisor/manager and should receive receipts or other documentation prior to paying the credit card bill.

Management's response - Management agrees with the finding. EDCO Collaborative had several changes in the business office staff in fiscal year 2020. This created issues when tracking down receipts and documentation for credit card transactions. In fiscal year 2021 and going forward all transactions on a credit card will require a pre-approved purchase order. These purchase orders go through levels of approval by supervisors, administration and the business office. Documentation and/or receipts for credit card transactions will be provided to the business office and this documentation will be filed with the warrants. The business office and Treasurer will review all credit card statements, transactions and documentation as part of the warrant review and filing. In addition, the EDCO credit cards are being closed and consolidated to one credit card that will be housed in the central office and used only for pre-approved expense transactions.

Item 2020-2 - Budgeted to Actual Results Comparison

Condition - The Collaborative was not preparing proper budgeted to actual results comparisons throughout the fiscal year.

Criteria - GASB requires a governmental entity to prepare budgetary comparison information as required supplementary information to its financial statements. In addition, Massachusetts General Law c. 40 § 4E, and the accompanying regulations, 603 CMR 50.00, address cumulative surplus and collaborative budgeting practices. Further guidance by the Massachusetts Department of Elementary and Secondary Education states all planned expenditures in a collaborative budget must have sufficient revenues to support the expenditures. If cumulative surplus is used to support planned expenditures in the collaborative budget or the amended budget, this information must be provided to the collaborative board and the member districts as part of the supplemental budget information.

Cause - The Collaborative was not preparing proper budgetary comparison information in the same format as its accounting system.

Potential effect - Senior management and the Collaborative board were not receiving timely and accurate budgetary comparison information to make proper decisions related to the Collaborative's realized deficit in the fiscal year. In addition, the board was unable to take action in approving an amended budget that properly addressed the projected deficit prior to the fiscal year end.

Recommendation - The Collaborative should utilize the budgeted to actual results comparative function within its accounting software for ongoing monitoring of the budget once the budget is reviewed and approved. This comparative function should generate adequate reports for management and the board to make proper budgeting decisions throughout the year.

Repeat finding - This finding is similar to finding 2019-02 reported in the prior year.

Management's response - Management agrees with this finding. In fiscal year 2020, the business office did not put budgets for expenses or revenues into the system. Staffing changes in the business office resulted in varying levels of understanding as to the functions of the financial accounting system. In fiscal year 2021, budgeted revenues and expenses have been appropriately entered into the accounting system. The business office will also review the budget reports with all staff with budget authority to ensure accuracy and address potential concerns.

Item 2020-3 - Employee Retirement

Condition- The Collaborative had significant delays in making payments related to employee retirement accounts.

Criteria- Employee retirement calculations and payments must be made monthly to fund accounts as required by the fiduciary responsibilities of the Collaborative for employee retirement systems.

Cause- Amounts to be paid into the retirement funds of employees and retirement payments not paid until several months after the required payment date.

Potential effect- Breach of fiduciary responsibility to make timely and correct payments to the retirement plans, potential penalties for failure to make timely retirement contributions on behalf of employees, and miscalculation of retirement contributions.

Recommendation- The retirement obligations of both the employee and employer should be calculated, reconciled and funded monthly to meet the fiduciary responsibilities of the Collaborative.

Management's response - Management agrees with this finding. EDCO experienced revenue and cash flow issues in fiscal year 2020 resulting in an inability to make payments in a timely manner. To help address the cash flow issues, the administration and business office are working with districts to ensure payments are made to EDCO in a timely manner. We are billing districts on a monthly basis and we have a dedicated resource doing follow up on accounts receivables that are over 30 days.

Item 2020-4 - Procurement Documentation

Condition - The Collaborative entered into an agreement with a construction company to build out certain facilities and relevant procurement or bid documentation could not be produced.

Criteria - Under Massachusetts and Federal procurement laws, all procurement transactions at certain dollar thresholds are required to go to bid and are required to be documented.

Cause - A contract signed by both parties was produced indicating the project was entered into under state procurement laws. However, the original documentation of the procurement and bid process could not be produced during the audit.

Potential effect - Violation of Federal or state regulations related to procurement and improper bid/procurement processes.

Recommendation - Management should review its procurement policies and document all procurements. Procurements above requisite dollar thresholds should be documented appropriately. The Executive Director should sign off approval of such procurements and should ensure that the procurement was performed within the board's approval and budget process.

Management's response - Management agrees with this finding. Procurement policies and procedures were inconsistent or non-existent, resulting in ineffective procurement documentation. In fiscal year 2021, procurement is reviewed by the business office and administration to ensure compliance with state and federal laws. In addition, all contracts, quotes and bids will be documented and filed appropriately with the business office. The business office and administration will continue to review procedures to ensure they are appropriate and will provide training to staff on procurement practices. The current contracted business service provider is a Massachusetts Certified Public Purchasing Official and is knowledgeable in the procurement requirements.

Section 3 - Federal Award Findings and Questioned Costs

Item 2020-1 - Documentation of Transactions

Federal Program 84.011 Migrant Education State Grant Program

Criteria, Condition, Cause, Effect, Recommendation and Management's Response - See Financial Statement Finding Item 2020-1.

Questioned Costs - None identified related to the major Federal Program.

Context - This finding is relevant to the Collaborative as a whole and is not specific to this Federal Program. No questioned costs were identified as a result of this finding but the item could apply to Federal awards as a whole.

Item 2020-4 - Procurement Documentation

Federal Program 84.011 Migrant Education State Grant Program

Criteria, Condition, Cause, Effect, Recommendation and Management's Response - See Financial Statement Finding Item 2020-4.

Questioned Costs - None identified related to the major Federal Program.

Context - This finding is relevant to the Collaborative as a whole and is not specific to this Federal Program. No questioned costs were identified as a result of this finding but the item could apply to Federal awards as a whole.

Section 4 - Summary Schedule of Prior Year Findings

Item 2019-1 - Budget Preparation

Condition - The Collaborative's amended fiscal 2019 budget and its fiscal 2020 budget were prepared for board approval and included a formula error which overstated the budgeted revenue sources.

Result - The finding appears to be resolved in the current year.

Item 2019-2 - Budgeted to Actual Results Comparison

Condition - The Collaborative was not preparing proper budgeted to actual results comparisons throughout the fiscal year.

Result - This finding is repeated and modified as finding 2020-2 in the current year.

EDCO
COLLABORATIVE

Cyndy Taymore
Executive Director

ACCEPTANCE OF THE BOARD OF DIRECTORS

We, the Board of Directors of EDCO Collaborative, have voted to accept the representations of management and the expression of the opinions made by Fritz DeGuglielmo LLC as embodied in the financial statements, supplemental schedules and independent auditor's reports for the year ended June 30, 2020.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and under Commonwealth of Massachusetts laws for the year ended June 30, 2020.

Board Chair

12/11/20

Date