



# Early Learning Program



## 2017-2018 Annual Report

**765**

Number of Children Served

**691**

Number of Families Served

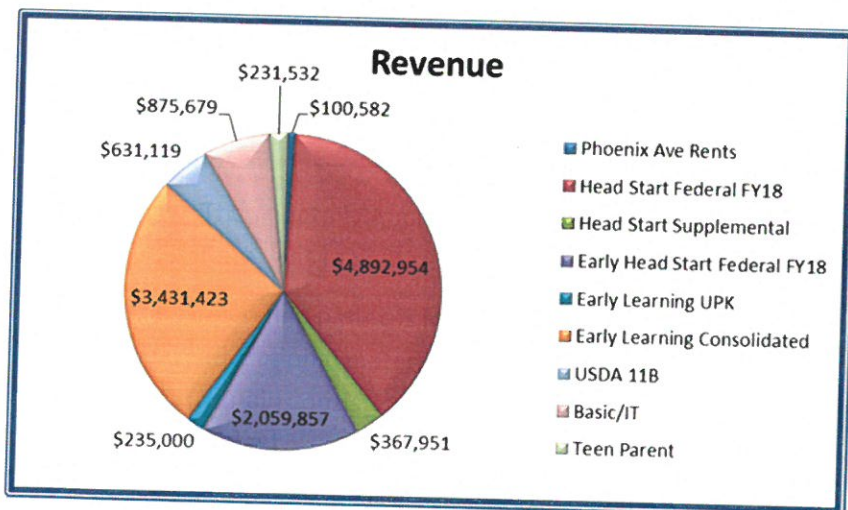
**20%**

Percentage of Eligible Children Served

Average Monthly Enrollment: 85%

### Public & Private Funding Received

FY 2018



### Explanation of Budgetary

#### Expenditures:

- ◆ The Federally Approved 12% Indirect Rate was maintained
- ◆ Spending patterns for program supplies, educational materials and office supplies remain consistent with the proposed budget
- ◆ A 3% COLA was awarded to all staff in Jan-

### Program Information Report Snapshot (PIR):

#### **Early Head Start**

- 91% of children received medical exams
- 80% of children received dental exams
- 31% of children had an IFSP

#### **Head Start**

- 97% of children received medical exams
- 92% of children received dental exams
- 8% of children had an IEP

\*\* See attached for the Community Needs Assessment Update, Financial Audit, and the School Readiness Executive Summary. The School Readiness Summary demonstrates parent involvement activities and preparations for children transitioning to Kindergarten.



## Community Assessment Updates: 2017-2018

Community Teamwork conducts a comprehensive Needs Assessment every three years. In early August 2017, the distributed the completed 2018-2020 Community Assessment Report and Strategic Plan. Attached are the Key Findings that have implications for the Early Learning Program and provide an update to the 2014-2015 Head Start Community Needs Assessment conducted at the time of our initial grant application. The Early Learning 2014-2015 Community Needs Assessment contained Head Start specific data points which were not covered in the agency report. The full assessment has been reviewed in effort to identify changes within the characteristics of the community. Below is a summary of additional significant change found via newer public data sources during this review.

**Section 1: Demographic make-up of Head Start eligible children and families, including their estimated number, geographic location, homelessness status, and ethnic composition.**

Strategies for Children works to ensure that Massachusetts invests the resources needed for all children, from birth-age five, to access high-quality early education programs that prepare them for success in school and life. In their efforts, they aggregate facts and data on the children and families in each community in the State. Economically disadvantaged is calculated based on a student's participation in one or more of the following state-administered programs: the Supplemental Nutrition Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); the Department of Children and Families' (DCF) foster care program; and MassHealth (Medicaid). Sources: Massachusetts Department of Early Education and Care, Massachusetts Department of Elementary and Secondary Education, US Census 2010, ACS 12-16.

**Number and Location of Eligible Children, 2017:**

Child Population: Birth-5 <i>Source: Strategies for Children</i>										
	Lowell	Billerica	Chelmsford	Dracut	Tewksbury	Westford	Dunstable	Peperrell	Tyngsborough	Wilmington
# of children	9,243	2,664	2,197	2,034	1,812	1,468	175	739	727	1608
% of children living below the poverty line	34.40%	4.20%	0%	12%	4.50%	0%	18.30%	3.70%	18.70%	4.40%



- According to these estimates, approximately 3,879 children under five years old live in poverty in the Community Teamwork service area, of which 82 percent reside in Lowell.
  - These estimates additionally indicate some notable shifts since the 2014-2015 Community Needs Assessment.
- Source: US Census Bureau, 2009-2013 5 Year American Community Survey and Strategies for Children Community Data 2018*

The number of eligible children:

- Is 5% higher than last year in Lowell
  - are now being identified in both Dunstable and Pepperell, (now 18.3% and 3.7% of total birth-five population respectively)
  - Has more than doubled in both Tyngsborough and Tewksbury
  - Has decreased by almost 50% in Billerica
- At this time greater than one third of children birth-five, who reside in Lowell, live below the poverty line. This number continues to gradually increase each year. Although the Commonwealth of Massachusetts has one of the lowest poverty rates in the country, there has been a lot of variation in Lowell's economic stability. While the poverty rate has increased by 11% since 2012 (currently 19.8% for Lowell), the unemployment rate has decreased by 50% since 2013 (currently 5%). The median household income for Lowell residents is \$48,002, which is a slight decrease from the \$49,452 reported in the 2014-2015 Community Needs Assessment. *Source: Community Teamwork Community Assessment Report and Strategic Action Plan*

### **Children and Families experiencing homelessness:**

According to the January 2017 Continuum of Care Point-in Time count (PIT). Lowell had a total of 658 homeless persons, 646 of which have been sheltered in Emergency Shelter or Transitional Housing. 303 of those living in some form of Emergency Shelter are children under the age of 18. The 2017 PIT further indicates that there are 274 Family Units located in the city of Lowell to shelter those with children under 18. The Agency Community Assessment also evidenced Housing/Homelessness as the top need identified by respondents.

During the 2017-2018 program year, 45 enrolled children experienced homelessness (20 enrolled in Early Head Start, 25 enrolled in Head Start). Of these families, only 6 (13 %) acquired housing during the program year. This is the third consecutive year in which fewer homeless families were able to obtain housing (down by 25% from our initial Community Assessment).

### **Racial and ethnic composition of eligible families:**

Race	2014-2015 HS	2014-2015 EHS	2015-2016 HS	2015-2016 EHS	2016-2017 HS	2016-2017 EHS	2017-2018 HS	2017-2018 EHS
American Indian or Alaskan Native	0	0	1	0	1	0	0	0
Asian	77	21	74	19	57	12	58	14
Black or African American	72	27	69	32	67	19	67	20
Native Hawaiian or other Pacific Islander	0	0	1	0	0	0	0	0
White	409	111	323	129	329	97	331	104
Biracial/Multi-racial	63	46	85	45	97	28	97	27
Other	10	13	18	13	12	6	8	8
Cumulative	631	218	571	238	563	162	561	173

Ethnicity	2014-2015 HS	2014-2015 EHS	2015-2016 HS	2015-2016 EHS	2016-2017 HS	2016-2017 EHS	2017-2018 HS	2017-2018 EHS
Hispanic or Latino Origin	296	107	255	99	258	72	261	80
Non Hispanic/Non Latino Origin	335	111	316	139	305	90	300	93
Cumulative Enrollment	631	218	571	238	563	162	561	173

*Source: Program Information Reports: 2014-2018 \*PIR data for 2017-2018 collected last on May 2, 2018*

A review of our PIR data during the 2017-2018 year found the following Race, Ethnicity and Primary Language information for children served:

- 59% were White
- 17% were Bi-Racial/Multi-Racial
- 12% were Black or African American
- 10 % were Asian
- 2% identified as "other"
- 46% were Hispanic or Latino, 54 % were Non-Hispanic/Non-Latino

It is notable that these %'s are identical to last year's PIR data at this time, though it does continue to indicate a small increase in diversity in comparison to the 2014-2015 program year (of which, 61% of children served were White and 13 % were Bi-racial/Multi-Racial).

While the Program Information Report continues to indicate that 74% of families speak English, we have seen a slight change in the composition of languages spoken since the 2014-2015 program year. Most notably, we are seeing the remaining 26% of languages spoken consist of varied African, Caribbean, Middle-Eastern, South Asian languages, European/Slavic as well as Spanish. This may be a reflection of the Greater Lowell area being a welcoming region for refugees. The International Institute of New England currently services families from Afghanistan, Burma, China, Cuba, Somalia, Democratic Republic of Congo Iraq, Sudan and Uganda and Syria. The support services offered by the International Institute result in referrals to the program.

## Section 2: Other Child Development and Child Care Programs:

Early Education and Care : Source Strategies for Children April 2018										
	Lowell	Billerica	Chelmsford	Dracut	Tewksbury	Westford	Dunstable	Pepperell	Tyngsborough	Wilmington
% of children under age 6 with all parents in the labor force	69.7%	76.0%	66.3%	68.4%	79.2%	66.0%	40.0%	70.2%	67.2%	69.8%
# of preschool aged children 3-5 years	44.66	1361	1207	1063	954	896	110	406	413	841
% of children enrolled in an early education program (estimate only)	40.6%	58.4%	73.0%	44.8%	59.7%	79.2%	46.5%	65.0%	71.3%	81.8%
# of public schools w/ preschool classrooms	14	1	1	1	1	1	1	1	1	2
# of licensed center-based programs	15	13	13	11	12	10	1	3	3	7
# of licensed family child care providers	262	38	25	43	27	12	1	6	8	14

- Lowell, Dracut and Dunstable continue to have an increasing percentage of children living below the poverty line each year and the lowest percentage of children enrolled in an early education program.
- It is estimated that six of the ten cities and towns in our catchment area have fewer than two thirds of young children enrolled in an early education program
- As of June 2018 the Massachusetts State Waitlist for childcare (Kinderwait) reports a total of 912 children in our catchment area who are in need of full time childcare. Of the 912 total children on the waitlist, 266 of these are infants or toddlers, the largest majority residing in Lowell.

Childcare Waitlist by Location and Age				
Source: EEC - Kinderwait collected May 2018				
Locations	Infants 2mo. To 15 Mo.	Toddlers 15 Mo. To 2.9	Preschool 2.9 to 5	Totals
Billerica	7	13	13	33
N. Billerica	0	4	3	7
Chelmsford	7	7	8	22
N. Chelmsford	4	6	5	15
Dracut	21	37	32	90
Dunstable	1	0	0	1
Pepperell	0	2	2	4
Tyngsboro	2	6	3	11
Tewksbury	11	18	12	41
Westford	0	3	2	5
Wilmington	3	8	5	16
Lowell - 01850	31	77	50	158
Lowell - 01851	52	45	62	159
Lowell - 01852	80	50	65	195
Lowell - 01854	47	47	61	155
<b>Totals</b>	<b>266</b>	<b>323</b>	<b>323</b>	<b>912</b>



- The need for childcare continues to be evident in the community as indicated by this waitlist in comparison to available childcare slots. Most notable are the waitlist numbers for Infant and Toddler care exceed that of Preschool aged need. For example: in the city of Lowell alone, the Department of Early Education and Care reports licensed Infant and Mixed age Infant child care capacity in large group center-based programs to meet only 42% % of the infants on the waitlist.

Capacity within Licensed Group Care in Lowell June 2018				
Infants	Toddlers	Preschool	Mixed Age Toddler- Preschool	Mixed Age Infant-Toddler
35	98	847	9	54

#### **Section 4: Data regarding the education health, nutrition, and social service needs of Head Stat eligible children and families**

##### **Social Services:**

- The program and community have seen a steady increase in service needs to support families impacted by substance use. In the city of Lowell, the number of opioid-related deaths was 7x higher in 2016 than 2012. This was the highest increase among the Massachusetts Gateway Cities.

Number of Opioid Related Overdose Deaths in Gateway Cities					
Report Area	2012	2013	2014	2015	2016
Lowell	9	25	39	59	63
Lawrence	6	10	25	25	46
Haverhill	13	8	35	30	36
Methuen	1	6	13	6	13
Salem	5	7	13	13	19
Peabody	3	12	14	11	9
Massachusetts	742	961	1361	1651	1933

Source: Massachusetts Department of Public Health – Posted May 2017



# Early Learning Program School Readiness Executive Summary Spring 2018

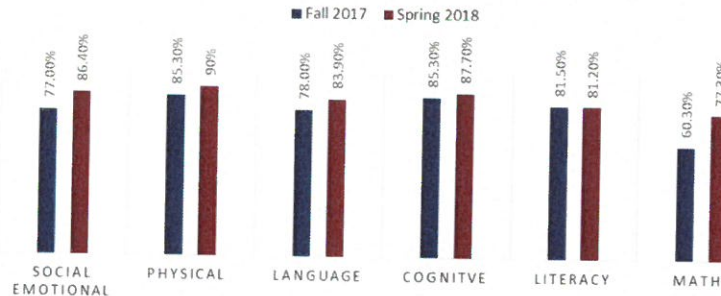
## *Children's Learning and Development*



### Key Findings:

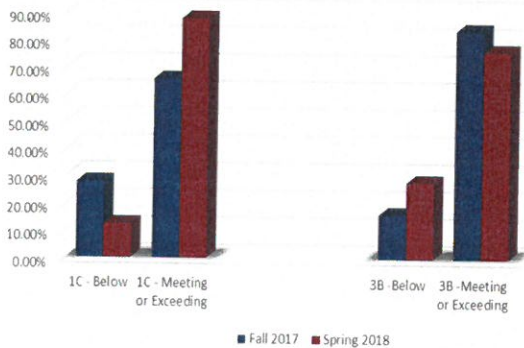
- ◊ 90% of our Infants and Toddlers are either meeting or exceeding expectations in the area of Physical development.
- ◊ Mathematics was our largest area of growth for our Infants and Toddlers meeting or exceeding expectations, increasing by 17% from the Fall to Spring.
- ◊ Infants and Toddlers meeting or exceeding expectations increased in the areas of Social Emotional, Physical, Language, Cognitive, and Mathematics.

### PERCENTAGE OF EARLY HEAD START CHILDREN MEETING OR EXCEEDING DEVELOPMENTAL EXPECTATIONS FALL/SPRING COMPARISON

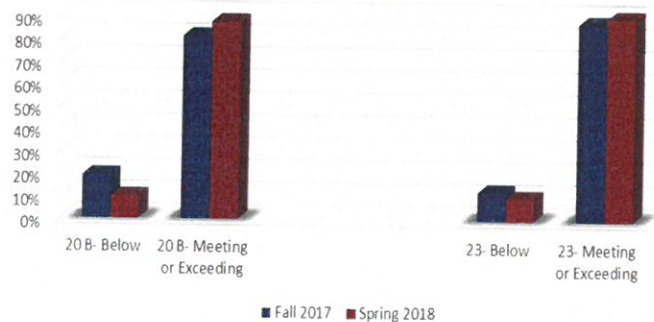


## *Early Head Start Key Findings*

### Social Emotional Dimension Breakdown Early Head Start- Toddlers Fall/Spring Comparison



### Mathematics Dimension Breakdown Early Head Start Fall/Spring Comparison



1C- Takes care of own needs properly

3B- Solve social problems

20 B- Connects numerals w/their quantities

23- Demonstrates knowledge of patterns

### Key Findings:

In the Fall of 2017, we identified that the above Social Emotional dimensions had the greatest potential for growth. Our **mid-year efforts** included the implementation of the Quality Assurance Check process, which gave Center Director's the opportunity for focused observation in the classroom. Center Directors looked for examples of educators fostering independence with their Toddlers throughout their daily routine. These observations were then discussed collaboratively with the educators during individual reflective supervision where they were able to receive feedback, support, and identify an action plan for the classroom. These efforts have resulted in an increase of 15.5% of our Toddlers who were previously falling below expectations in the 1C objective, now either meeting or exceeding expectations. We have also seen a 11.9% increase in Toddlers who were falling below expectations in the 3B objective, from fall to spring.

### Key Findings:

Our Fall checkpoints indicated that 19% of our Infants and Toddlers fell below expectation in the above Mathematics dimensions. Our **mid-year efforts** included the training and implementation of the Infant, Toddler, and Two's Creative Curriculum for all Early Head Start staff. Kristin, our Child Development Coach, took the lead on this project offering ongoing support and coaching. Our Spring checkpoint data evidences a 9.3% increase in our Infants and Toddlers who were previously falling below expectations, in the 20B objective, who are now either meeting or exceeding expectations. In objective 23, we saw a 2.6% increase in our Infants and Toddlers who were previously falling below expectations and are now meeting or exceeding expectations. This evidences that offering an individualized curriculum to meet the needs of each of our Infants and Toddlers, can positively impact learning outcomes. *\*The area of Mathematics was also where our EHS program saw the highest growth from Fall to Spring, 2017-2018 program year, in our Infants and Toddlers.*

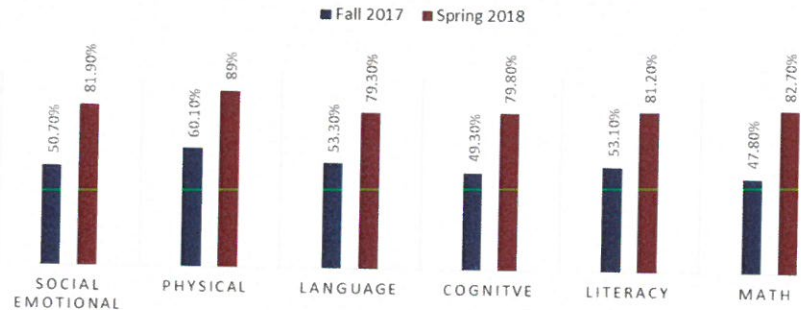


# Children's Learning and Development Continued

## Key Findings:

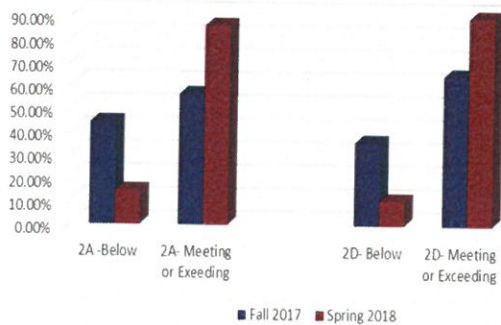
- ◇ 89% of our Preschool children are either meeting or exceeding expectations in the area of Physical development.
- ◇ Mathematics was our largest area of growth for our Preschool children meeting or exceeding expectations, increasing by 34.9% from the Fall to Spring.
- ◇ Preschoolers meeting or exceeding expectations significantly increased in all areas of learning from Fall 2017 to Spring 2018.

## PERCENTAGE OF HEAD START CHILDREN MEETING OR EXCEEDING DEVELOPMENTAL EXPECTATIONS FALL/SPRING COMPARISON

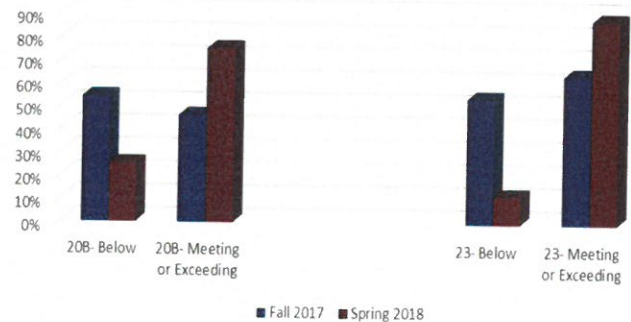


## Head Start Key Findings

### Social Emotional Dimension Breakdown Head Start Fall/Spring Comparison



### Mathematic Dimension Breakdown Head Start Fall/Spring Comparison



### 2A- Forms Relationships with Adults

#### Key Findings:

In the Fall of 2017, we identified that 49.3% of our preschoolers were falling below expectations in the area of Social Emotional, however the objectives above appeared to be the largest areas for potential growth. Our **mid-year effort** was to enhance our teaching practices in the area of Social Emotional, by hosting 'Deeper Dives'. Our Child Development coaches facilitated 'Deeper Dive' trainings that focused on the Emotional Support domain of the CLASS tool. The Center Directors also included discussion around the Pyramid Model during each individual reflective supervision. Not only did we see the program's CLASS Emotional Support scores increase, but we also saw a drastic increase of 29.4% of preschoolers moving from falling below expectations in the 2A objective in the Fall, to meeting or exceeding expectations in the Spring. In the 2D objective, we saw a 25.1% increase of preschoolers that were falling below expectations, move into meeting or exceeding.

### 2D- Makes Friends

### 20B- Quantifies

#### Key Findings:

52% of our preschoolers fell below expectations in the area of Mathematics in Fall of 2017. The above dimensions were the largest areas of potential growth. In an effort to enhance our Mathematics outcomes, our **mid-year efforts** had the Center Directors focus in on the Creative Curriculum Math Experiences through lesson plan review and observing implementation. The Center Director provided feedback to all educators during individual reflective supervision, as well as, collaboratively creating an action plan for their classroom. The program saw a 29% decrease in the number of preschoolers who fell below expectations in the 20B objective in the Fall and a 32% decrease of those who fell below expectation in the objective 23.

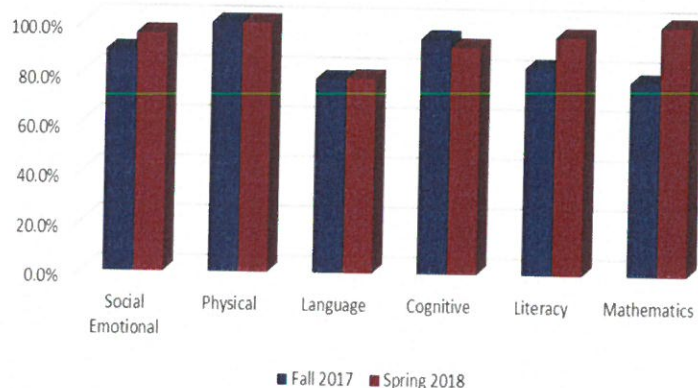
### 21A- Understands Spatial Relationships



# Children's Learning and Development Continued

## Spotlight on Home Visiting

Home Visiting Program  
Meeting or Exceeding Expectations  
Fall/Spring Comparison



### Key Findings:

- ◇ Similar to both Early Head Start and Head Start Center Based data, Physical Development is our highest area of strength. 100% of children enrolled in our Home Visiting Program either meet or exceed expectations.
- ◇ We saw a decrease in the number of children meeting or exceeding expectations in the area of Cognitive by 3.1%. Often times we see Infants and Toddlers slightly regress in one area while working on mastering a new skill or developmental milestone.
- ◇ Children participating in our Home Visiting program increased the percentage of children meeting or exceeding in Social Emotional, Language, Literacy, and Mathematics.

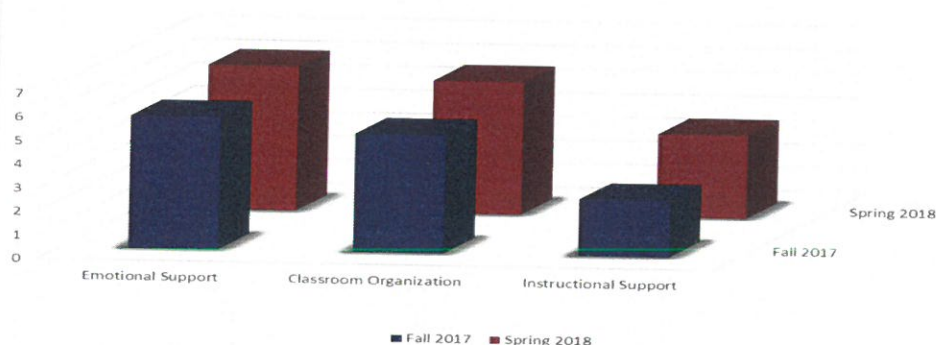
## Program Findings

- ◇ The area of Physical Development is our biggest strength in both our Early Head Start (90% meeting or exceeding) and Head Start (89% meeting or exceeding) classrooms.
- ◇ **Mid-year efforts** put in place to support identified areas of potential growth recognized in Fall of 2017, showed positive gains in all general/larger areas of learning (ie, Mathematics, Physical Development, Language Development) in the Spring 2018.
- ◇ Fall 2017 Priority Population data indicated that our Homeless, Supportive, and Teen Parent families were thriving in the classroom, with more than 50% meeting or exceeding developmental expectations. Spring 2018 outcomes data indicate that these families continue to do well and we did not see any notable changes.
- ◇ Fall 2017 data indicated that 46.3% of all children enrolled fell below expectations in the Social Emotional Objective. Spring 2018 data shows a decrease to 31.6% of children falling below expectations. Our **mid-year efforts** included having our Mental Health and Disabilities Manager attend a train-the-trainer course, however due to program funding, the training was canceled. Our Mental Health & Disabilities Manager will attend a new train-the-trainer course this Summer and will begin training on the Foundations of the Pyramid Model in Fall 2018.
- ◇ Fall 2017 data indicated that 42% of all children enrolled fell below expectation in the Literacy objective. As a **mid-year effort**, we introduced a second page to our lesson plan that provides space for individualization for all children, and highlights individual efforts for dual language learners and children receiving educational services. Since being fully implemented, we have seen the number of children who are falling below expectations in literacy drop from 42% to 18.8%.



# Teaching Practices: CLASS

ELP CLASS Scores  
Fall/Spring Comparison



	Emotional Support	Classroom Organization	Instructional Support
Fall 2017	5.7	5	2.4
Spring 2018	6.1	5.6	3.5

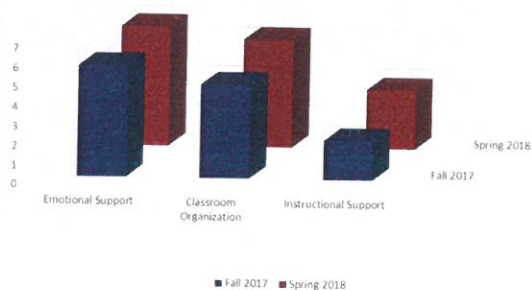
## What's the data telling us?

Since our Fall 2017 CLASS observations, we have seen an increase in our scores in all areas. As a program, we have put several supports in place to enhance our teaching practices. These included:

- ⇒ Center Directors provided intentional feedback on CLASS scores with each teaching team, working together to come up with new techniques and strategies to boost areas of growth.
- ⇒ Newly hired Lead and Assistant Teachers received Child Development Coaching for their first 3 months of employment. All goal setting and action plans are focused on CLASS teaching practices.
- ⇒ Deeper Dives were held throughout the year, focusing in on each domain of the CLASS.
- ⇒ Community of Practice was piloted with Lead and Assistant teachers and teaching teams. The focus of this pilot was on the Instructional Support domain in CLASS. Communities of Practice are facilitated by a coach and include time for newly acquired knowledge and skills, along with peer sharing of effective teaching practices.

## Communities of Practice

ELP CLASS Scores  
Participants in CoP  
Fall/Spring Comparison



Participants in the Communities of Practice pilot also saw an increase in their CLASS scores in all areas. The largest increase was in the area of Instructional Support, moving from a 2 in the Fall, to a 3 in the Spring. Instructional Support was the focus of this year's Community of Practice pilot, which included group discussion and individual observation and coaching.

# Child Development Coaching

**Child Development Coaching** February-June 2018

Number of New Coaching Requests	7
Number of New Hires Receiving Coaching	8
Number of Coaching Sessions Held	113
Number of Coaching Sessions Missed	27

## Deep Dives

This school year, we have held 7 Deep Dives, focused on the CLASS Assessment Tool, Early Learning Outcomes Frameworks, and Creative Curriculum teaching practices. Each session was offered on a voluntary basis. Since our first Deep Dive, we have had 79 participants. Educators have reported that they enjoy this more focused and open ended approach to training and they love having the opportunity to connect and work together with their peers. Deep Dives provide an open and safe space for educators to bounce ideas off each other and add more techniques and strategies to their toolbox.

## Coaching Success Story

*"Success isn't just about what you accomplish, it's about what you inspire others to do."*

Updates from our Educators participating in the Fall Coaching Success Stories:

*"Coach Ed Banks is working with me in the Blue Room. We continue to work on the pyramid model and with Ed's help have implemented daily activities that build on the children's social/ emotional development. The children are learning to talk about their feelings using the feelings wheel, reading books about different emotions and using toys to act and talk about how they are feeling. Ed also helps us individualize activities for children who may struggle expressing themselves. The children are very receptive to all these new opportunities and we've seen children open up that had a difficult time before that."*

— Kelley Soucy, Blue Room, Children's Village at the Mill

*"We continue to make progress in moving forward with school readiness goals. We are now fully enrolled and have six children graduating and leaving us in September for Kindergarten. Behaviors have improved overall to the point that the children will sit for group time, listen to stories, answer questions and participate in curriculum activities. We continue to work on our problem solving skills and treating each other with respect and kind words! We are all more confident in our skills and continue to receive coaching with Kendra!"*

— Michelle Hallion, Red Room, Children's Village at the Mill



## Dual Language Learners

This past year has been a busy one for the Dual Language Learner Tiger Team! This year, we have reviewed our program paperwork, policies, and procedures around our supports for Dual Language Learners. Together, we created a list of recommendations for changes for the upcoming school year. We interviewed several staff members from Leadership, Intake, Teachers, Home Visitors, and Family Service Workers to determine what strategies our staff were already using, as well as gathered ideas and suggestions for the future. In April, we invited several community partners to join our Tiger Team for a discussion on Dual Language Learners. We were able to get some great local supports and future training opportunities.

Looking ahead, we would like to choose a few Dual Language Learner pilot classrooms next year. These classrooms will try out some of our new materials, strategies, and our Dual Language Learner assessment. We would like to see this in Early Head Start, Head Start, and home visiting. Our pilot's will allow us to thoughtfully role out a program wide implementation the following school year with feedback and suggestions from those participating.

## Behavioral Health

### Highlights from 2017-2018

The Pyramid Model Implementation Project offered the following opportunities to support our programs 5 year behavioral health goal:

- The establishment of a leadership team with representation from education, family services, management and transportation
- Teachers & internal coaches attended Pyramid Model Learning Communities, the annual Summit Conference, and the Prevent-Teach-Reinforce training
- The MH/Disabilities Mgr. and Behavioral Health Specialist became TPOT (Teaching Pyramid Observation Tool for Preschool) reliable.
- Three of the teachers who received coaching through the grant will advance to peer mentors within the program. Peer mentoring will launch in the Fall of 2018.



- One bus driver and one bus monitor received Pyramid Model introductory training with a focus on building relationships with children.

- The Parker Early Learning Center held a Pyramid Model Event for families. This event included classroom activities focused on self-regulation and identification of feelings.





# Behavioral Health

## Pyramid Model Implementation Success Story

Nikki Braga received Pyramid Model coaching and opportunities to attend PM trainings during the past school year. Here's what she had to say about how this work has impacted her teaching practices:

"I learned to be mindful in my approach with children; each child is different and needs to be approached differently." ... "plan out transitions to decrease wait time, distractions and unsafe behavior; keep children engaged...." "Every moment is a teachable moment." ... "There is a reason behind every behavior."

Nikki has been invited to be a peer mentor for Pyramid Model implementation for school year 2018-19.

## 2017-2018 Behavioral Health Efforts

- 4 classrooms received coaching from the Behavioral Health Specialist and one Education Coach
- 22 children received support and consultation
- A formal behavior plan was created for 5 children in the program. **Mid-year efforts** to support these children included a monthly review of the plan to determine their on-going efficacy and to make adjustments, as needed.
- A formal behavior plan was created for 2 classrooms due to multiple children with behavioral health needs.

## DECA Highlights:

- Our most noticeable decrease in behavior concerns was at the James Houlares Center in Pods B and C. They had a decrease of 6 children with concerns from Fall to Spring. 3 classrooms in these pods are receiving Pyramid Model Coaching.
- In classrooms showing increased numbers of children with behavioral concerns, supports have been identified and are in process of implementation.
- Two classrooms worked with the Behavioral Health Specialist to implement strategies available on the DECA website to support Initiative & Attachment in children. Our Spring data shows fewer children with needs in these areas. Teacher interviews revealed that using strategies such as prompting and partnering supported relationship building between children and fostered a sense of classroom community. Both teachers noted that these strategies appeared to help Dual Language Learners develop their English language skills.

Head Start Behavior Concerns (DECA)			
Scale	Goal	Fall 2017	Spring 2018
Need	≤20%	8%	7%
Typical	≥80%	92%	93%

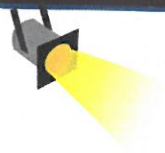
  

Head Start Resilience (DECA)			
Scale	Goal	Fall 2017	Spring 2018
Need	≤16%	14%	8%
Typical	≥68%	80%	80%
Strength	≥16%	6%	12%

Early Head Start Resilience DECA			
Scale	Goal	Fall 2017	Spring 2018
Need	≤16%	8%	N/A
Typical	≥68%	75%	N/A
Strength	>16%	17%	N/A



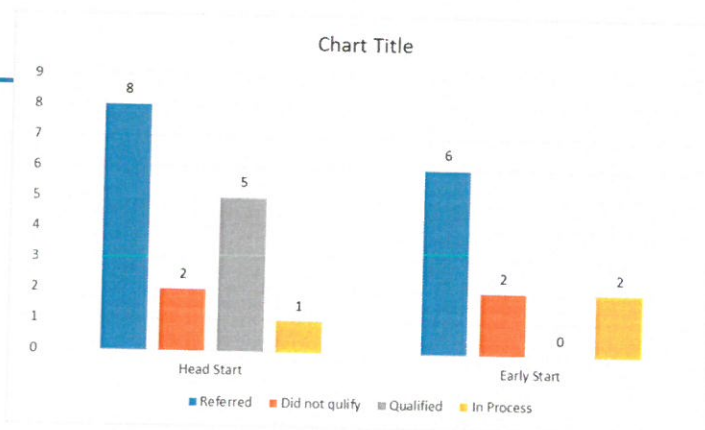
# Individualization & Disability Services



## Spotlight on: Merrimack Valley Trauma Services

- In the fall, MVTS provided intensive support to one classroom, working closely with our Education and Behavioral Health team to create a plan which has resulted in the teachers feeling positive, the classroom functioning well and the children thriving.
- MVTS supported one classroom with stress management and team building initiatives, along with offering a social skills group for the children in that classroom.
- 11 children were referred to MVTS for consultation during the program year.
- MVTS provided monthly safe area trainings for new and seasoned staff.

**MVTS provided 441 Hours of consultative support during the first eight months of the program year!**



19 Head Start children scored in the Refer Range. **Mid-year efforts** focused on ensuring that case management meetings occurred to determine who was in need of rescreening and/or referral to outside services. The result was 89% of those who scored in "Refer Range" receiving a follow-up referral or action.

## Mixed-Age Group Pilot

- DECA data for the year shows that there are more needs protective factors among the younger age groups in the pilot.
- 5 children in the younger group are identified as having behavior concerns, as compared to 2 in the older group

*\*The behavioral concerns in the older group are children coping with adverse factors outside of program. Supports have been identified and are being implemented. \**

- A comparison: We looked at one mixed-age group pilot classroom and one non-pilot classroom that had similar classroom profiles in Fall 2017. These classrooms had similar profiles related to needs in resilience and having significant numbers of Dual Language Learners. Both were part day rooms, one with multi-age grouping and the other with children from ages 2.9 to 3.5. The Spring Group profiles show a reduction in the number of children with protective factor needs and no children identified with behavioral concerns. Both teachers reported that the "older" children liked "teaching" the younger children, which helped lead to the development of stronger peer relationships.

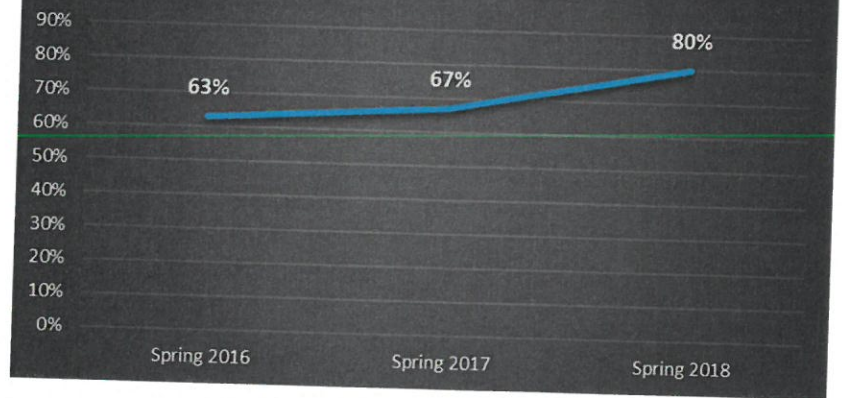


# Children's Oral Health

## Key Findings:

- ◇ 80% of children are up-to-date on Oral Health Care
- ◇ This year showed an improvement from Fall to Spring in the 2017-2018 program year. Previously, data showed a decline in up-to-date Oral Health Care from Fall to Spring.
- ◇ Part day programming has a higher percentage of children with up-to-date Oral Health Care than full day programming.

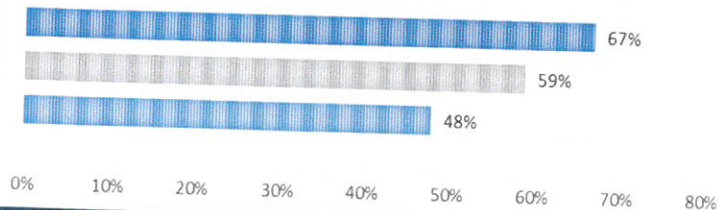
## % of Children up-to-date on Oral Health Care



Our key findings indicate that children in our part day programming have a higher percentage of children with up-to-date Oral Health Care. This is potentially due to challenges around time and scheduling outside of work hours for full day families. To address this potential challenge, our **mid-year efforts** included creating and distributing a list of local Dental Providers that offer night and/or weekend hours for scheduling convenience. This list is being distributed during our enrollment meetings and is a reference that our staff can use to better support families.

## % OF CHILDREN WHO RECEIVED RECOMMENDED DENTAL TREATMENT

■ Spring 2018 ■ Fall 2017 ■ Spring 2017



67% of the children in the program (18 children total) who were identified as needing follow-up dental treatment received their necessary treatment. While this did not meet our goal of 75% it shows continuous improvement, as noted in this bar graph. The mid-year efforts of implementing our revised case management system have made a positive impact on staff engaging and supporting families with follow up actions for all comprehensive services.

Our Health Services Advisory Committee met this Spring and had an informative discussion around the growing obesity trend of children and families in our program and community. We were fortunate to welcome attendees from a mental health agency, early intervention program, a dental clinic, a dental studies professor from a higher education program, as well as parents and staff. The meeting provided all attendees the opportunity to learn more about this important topic. As a result of the meeting, the attendees were able to network and make new professional connections, while further learn the challenges of obesity and healthy eating faced by our families. We were able to gain feedback and ideas on potential health curriculum to be reviewed for imple-



## Children's Health



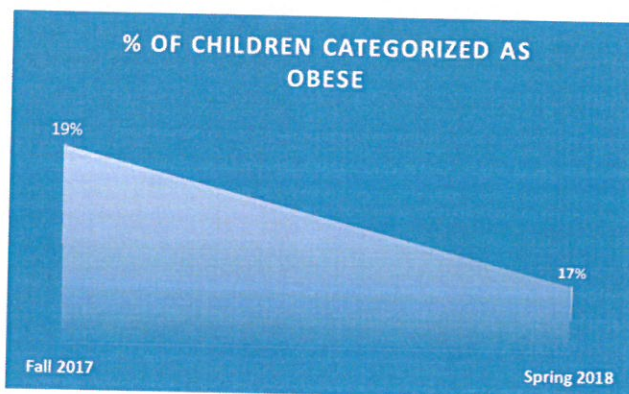
- All Classrooms received Oral Health Education by the Middlesex Community College dental students as well as the Hygienist from Lowell Dentistry for Children.
- The Health & Safety Coordinator had the opportunity to attend the Grand Opening of the new Community Dental Clinic with one of our Lead Family Service Workers.
- The Health & Safety Coordinator was also able to attend an event at another partner dental provider's practice. This allowed us to meet the actual dentist and provide information about our program and Health Services Advisory Committee. We were able to discuss needs and challenges of the program as well as identify potential opportunities to strengthen our collaboration.



## Body Mass Index (BMI)

### Key Findings:

- ◇ The percentage of obese children dropped from 19% in the fall, to 17% in the spring.
- ◇ Obesity rates still remain slightly higher among children enrolled in our full day programs vs our part day programs
- ◇ There continues to be no measureable differences among obesity rates within our identified priority population groups (i.e. children enrolled in a slot supported by DCF, Teen Contract funding, or identified as homeless)



The improved efforts of the Family Development team in promoting WIC and SNAP to all families resulted in more families receiving these benefits during the 2017-2018 program year. This is an effort we will sustain in the coming year to support more participants attaining healthy weights.

\*\*\*\*\*

Our mid-year efforts included bringing Health Curriculum as a topic at our annual Self Assessment, which yielded the creation of a Tiger Team for the upcoming year to review potential programs for implementation. We are looking forward to engaging a diverse team to dig deeper into potential tools to use with families, children and staff!

**If at first you don't succeed, try, try, try again. ~Thomas H. Palmer**

"Hi Gloria! I've been meaning to email you...I wanted to let you know how awesome the "I tried it stickers" are working! Ever since you've given them to us in room 2 the kids have been asking to try new things daily! There's been kids who I've had for over a year and a half who tried a lunch that they never ate over the past year and a half, and the child actually ended up loving the lunch and now eats it every time we have it. I also wanted to let you know that the stickers haven't just effected the kids in school, but my son who is also in the program, now tries things (which he never would do before) all the time....Thank you so much for bringing the stickers to the classrooms, we are seeing real positive results inside the classroom, and outside the classroom

-Teacher Rm 2 and mother of child in program

Hi Gloria, ... I wanted to tell you those "I tried it!" Stickers are awesome! We read the book when we got it but saved the stickers. Last week we had hummus and raw spinach and every single kid in the class tried both so they could get a sticker. Several decided it was pretty tasty!

- Teacher in Rm 1





# Family Growth and Stability

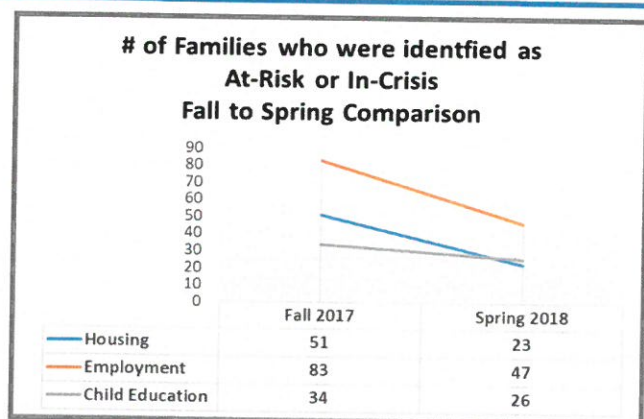
## Parent, Family, and Community Engagement (PFCE)

Spring 2018 Program-Wide Average Daily Attendance Rate: 84.85%

### Goal 1: Children will attend school on a regular basis.

The program felt the impact of a harsh winter and many seasonal illnesses this year, including Flu and Pneumonia. As a result, some transportation services were cancelled due to the inclement weather. It was noted that part day classrooms had lower attendance rates compared to full day classrooms. This was most likely due to the majority of children enrolled in our part day programming heavily relying on our transportation services.

In an effort to strengthen timely communication and follow-up regarding absences, the Family Service Workers now have agency issued cell phones to communicate with families. The issued cell phones have allowed for increased ease and frequency of program-to-family and family-to-program communication.



### Goal 2: Families will move towards self-sufficiency.

#### Key Findings:

- ◇ Overall, since the fall, families have moved toward stability on the Scales and Ladders Assessment tool.
- ◇ The program saw almost a 50% decrease in families at risk in the areas of Housing and Employment.
- ◇ Home Visitors and Family Services Workers are utilizing our shared case management software with an increased comfort level.

One of our **mid-year efforts** was to digging deeper into IFPA's and Scales and Ladders data. In doing this, the team learned there was a need for more housing and financial education opportunities. This resulted in Family Service Workers and Home Visitors referring more families to the HCEC Housing Workshops and Financial Literacy classes at Community Teamwork.

### Case Management Reflection and Follow Up:

In 2017, the program developed and implemented a revised ongoing and focused case management system. The existing Family Development staff were trained on the new system and some of the benefits realized include: increased communication and information-sharing among staff and an increase in families and other involved partners being engaged more often to support needs, concerns and goal attainment.

As we approach the completion of the first year of implementation, we have learned that the new case management system can be utilized more effectively to *share important data with all families, to continuously support goal attainment and to address health and developmental service follow up actions*. The Family Development Manager will re-train and monitor the quality, content and frequency of the case management meetings to capture these items.



## Family Growth and Stability continued....

**Goal 3: Families will be ready to support their child's learning and engage in the long-term, life-long success of their child.**

### Key Findings:

- ◊ The number of services being delivered to families increased 2% in Head Start and 3% in Early Head Start.
- ◊ The highest rate of delivery are for Health Education, Parenting Education and Crisis/Emergency Services.
- ◊ Due to a high staff turnover rate in the Family Development Department, the Family Development Manager is revising the orientation and training and technical assistance plan to ensure that newly hired staff are receiving expectations in a timely manner.



Family Engagement Event at Children's Village in the Toddler Room

### Teen Parent Workshops and Parent Cafes occurred monthly across program. Topics this Spring included:

- ◆ *Bingo for Books*
- ◆ *Cooking Matters*
- ◆ *Financial Literacy*
- ◆ *CPR*
- ◆ *Kindergarten Information*
- ◆ *Planting with Dad*
- ◆ *Imagimotion with Dad*
- ◆ *Building on you Child's Confidence*
- ◆ *Science STEM*

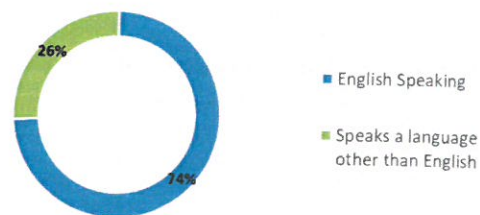
One of our identified **mid-year efforts** included implementing Pre and Post event surveys to learn more about potential impacts of the Education and Engagement offerings. Since collecting these surveys a new effort, there is still a limited amount of response data and not enough information to truly understand the learning impact on families at this time. This is data that the program will continue to collect in the coming year to better understand and measure overall satisfaction and effect of workshops and parent cafes.

### What are Parents Saying So Far?

- *Parents who joined Story Time presented by Dracut Public Library reported that they'll now be more likely and comfortable to visit a library on their own now that they have been.*
- *Attendees of the First Aid and CPR Class reported that they feel more knowledgeable-*

In the fall, we identified the need to offer additional information to staff around use of interpreter services. Our **mid-year efforts** included The Family Development Manager reviewing the Propio Service Access cards during center leadership meetings. Center Directors, in turn, were able to share this information with teaching teams. We have seen a slight increase in the number of teachers utilizing Propio Interpreter services, particularly in Early Head Start.

Language Spoken at Home  
2017-2018 Program Year



### PFCE Academy Spotlight

The PFCE team returned to Nashua in May 2018 to present the six month long project they collaborated on with ABCD Boston. The goal was to increase participation and awareness around prenatal services within the community and within CTI. CTT's prenatal enrollment has increased 5X (from 1 enrollee to 6) since November 2017. Our PFCE Academy team are now universally skilled in discussing the benefit of the model.





## Staff Wellness

The Program continues to be committed to supporting Staff Wellness and has a dedicated Tiger Team dedicated to strengthening and sustaining practices that contribute to the mental and physical wellbeing of our staff.

More than half of the participants in last Fall's Mindfulness workshop have asked for another offering, and have spread the word among their peers that it was "helpful, relaxing, and everyone should try it!" Keeping this in mind, the Tiger Team surveyed all staff and invited feedback and suggestions to support their own sense of wellness, as well as that of the program as a whole. We've heard that team members wish to have various offerings in the coming summer and fall. Some of these requests have included Zumba, Yoga and Healthy eating tips, just to name a few.

## Community Partnerships

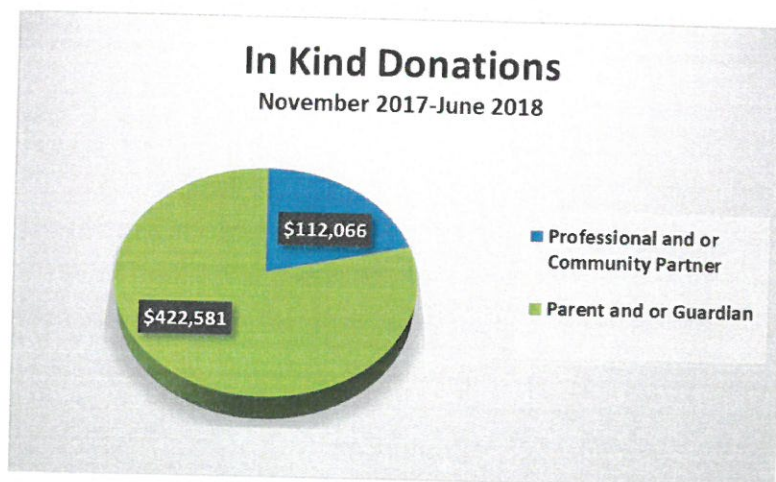
### Five Year Program Goal Update:

Enhance community partnerships to benefit staff and families.

This year the Community Partnerships Tiger Team focused on engaging staff and community partners in reflection on quality of partnerships. Community Partners received school readiness and program updates via email and learned more about additional ways to partner via HSAC and Policy Council. The Parent Policy Council benefitted from having three new community Representatives join this year! Additionally, our formal community partners were surveyed and provided feedback on their communication preference and desire to enhance MOU's and contracts. Email and or twice annual in person meetings were the recommendations which can be applied in the coming year.

### In Kind Spotlight

Both Formal and Informal partnerships & collaborations resulted in approximately \$534, 647 in In-kind donations from November 2017-June 2018. This is the result of 21,814 volunteer hours and donations!





**Community Teamwork, Inc.**

**Financial Statements**

**June 30, 2017 and 2016**





**Community Teamwork, Inc.**  
**Financial Statements**  
**June 30, 2017 and 2016**

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**Independent Auditor's Report**

To the Board of Directors of  
Community Teamwork, Inc.

We have audited the accompanying financial statements of Community Teamwork, Inc. (a non-profit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. We have also audited the general purpose consolidated financial statements of Community Teamwork, Inc. and its affiliates as of and for the years ended June 30, 2017 and 2016. Our report on those financial statements dated November 9, 2017 was unqualified.

***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 an opinion on these financial statements based on our audits. We conducted our audits 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 opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Teamwork, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Prior Period Adjustment***

As discussed in Note 17 to the financial statements, during the fiscal year ended June 30, 2017, Home Modification Loan Program ("HMLP") financial reporting requirements were clarified by the program's funding agency, requiring Community Teamwork, Inc. to record a non-current liability for HMLP restricted cash and loans receivable, resulting in an understatement of amounts previously reported for long-term liabilities and an overstatement of amounts previously reported for advances on contracts, net assets, revenue, and expenses. Accordingly, advances on contracts, long-term liabilities, net assets, revenue, and expenses have been restated in the 2016 financial statements now presented, and an adjustment has been made to net assets as of June 30, 2015, to reflect this change. Our opinion is not modified with respect to that matter.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Housing Programs - DHCD, Supplemental Schedule of Assets, Liabilities and Net Assets, and the Housing Programs - DHCD, Supplemental Schedule of Program Revenues, Expenses and Changes in Net Assets are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 November 9, 2017, on our consideration of Community Teamwork, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Teamwork, Inc.'s internal control over financial reporting and compliance.

*Anstiss & Co., P.C.*

Anstiss & Co., P.C.

Lowell, MA

November 9, 2017





**Community Teamwork, Inc.**  
**Statements of Financial Position**  
**June 30, 2017 and 2016**

<b>Assets</b>	<u><b>2017</b></u>	<u><b>2016</b></u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 5,983,616	\$ 3,839,304
Short-term investment	-	10,257
Accounts receivable	3,353,461	4,630,051
Due from affiliates - net	537,161	645,395
Prepaid expenses and other current assets	381,385	481,331
<b>Total current assets</b>	<u>10,255,623</u>	<u>9,606,338</u>
<b>Fixed assets</b>		
Land, building and equipment - net	10,132,250	8,449,648
<b>Other assets</b>		
Notes receivable - net	4,504,286	4,273,780
Beneficial interest in assets held by GLCF	159,946	152,498
<b>Total other assets</b>	<u>4,664,232</u>	<u>4,426,278</u>
<b>Total assets</b>	<u><u>\$ 25,052,105</u></u>	<u><u>\$ 22,482,264</u></u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 1,450,461	\$ 1,325,836
Accrued vacation	791,148	728,265
Notes payable	277,960	252,953
Advances on contracts	3,140,966	3,936,333
Other current liabilities	1,669,871	1,487,334
<b>Total current liabilities</b>	<u>7,330,406</u>	<u>7,730,721</u>
<b>Long-term liabilities</b>		
HMLP liability to CEDAC	6,038,629	5,665,046
Notes payable	5,781,076	4,577,545
Other long-term liabilities	279,965	307,550
<b>Total long-term liabilities</b>	<u>12,099,670</u>	<u>10,550,141</u>
<b>Total liabilities</b>	<u>19,430,076</u>	<u>18,280,862</u>
<b>Net assets</b>		
<b>Unrestricted</b>		
Undesignated net assets	2,553,128	2,290,948
Board-designated net assets	406,942	119,910
<b>Total unrestricted net assets</b>	<u>2,960,070</u>	<u>2,410,858</u>
<b>Temporarily restricted</b>	2,661,959	1,790,544
<b>Total net assets</b>	<u>5,622,029</u>	<u>4,201,402</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 25,052,105</u></u>	<u><u>\$ 22,482,264</u></u>

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

**Community Teamwork, Inc.**  
**Statements of Activities**  
**For the Years Ended June 30, 2017 and 2016**

	Unrestricted	Temporarily Restricted	2017 Total	Unrestricted	Temporarily Restricted	2016 Total
<b>Revenue and Support</b>						
Contract revenue	\$ 79,352,878	\$ -	\$ 79,352,878	\$ 73,791,603	\$ -	\$ 73,791,603
Service fees, grants and contributions	6,377,828	-	6,377,828	5,916,307	-	5,916,307
Contribution - 0% interest financing	-	970,217	970,217	-	-	-
Other income	274,739	-	274,739	155,093	-	155,093
Rental income	167,616	-	167,616	149,506	-	149,506
Local revenue	14,692	-	14,692	47,406	-	47,406
Net assets released from restriction	112,766	(112,766)	-	179,610	(179,610)	-
Total revenue and support	86,300,519	857,451	87,157,970	80,239,525	(179,610)	80,059,915
<b>Expenses</b>						
Program services						
Housing and homeless services	48,114,587	-	48,114,587	44,034,385	-	44,034,385
Child and family services	21,864,186	-	21,864,186	20,482,418	-	20,482,418
Energy and community resources	10,915,707	-	10,915,707	10,454,146	-	10,454,146
Local initiative	764,524	-	764,524	731,877	-	731,877
Total program services	81,659,004	-	81,659,004	75,702,826	-	75,702,826
Supportive services						
Management and general	3,890,683	-	3,890,683	3,630,195	-	3,630,195
Fundraising	187,656	-	187,656	210,374	-	210,374
Total expenses	85,737,343	-	85,737,343	79,543,395	-	79,543,395
<b>Change in Net Assets from Operations</b>	563,176	857,451	1,420,627	696,130	(179,610)	516,520
<b>Other Net Asset Transfers</b>	(13,964)	13,964	-	(1,043)	1,043	-
<b>Change in Net Assets</b>	549,212	871,415	1,420,627	695,087	(178,567)	516,520
<b>Net Assets - Beginning of Year as Previously Stated</b>	2,410,858	1,790,544	4,201,402	1,721,869	7,198,517	8,920,386
<b>Prior Period Adjustment</b>	-	-	-	(170,369)	(5,065,135)	(5,235,504)
<b>Net Assets - Beginning of Year as Restated</b>	2,410,858	1,790,544	4,201,402	1,551,500	2,133,382	3,684,882
<b>Reclassifications</b>	-	-	-	164,271	(164,271)	-
<b>Net Assets - End of Year</b>	<u>\$ 2,960,070</u>	<u>\$ 2,661,959</u>	<u>\$ 5,622,029</u>	<u>\$ 2,410,858</u>	<u>\$ 1,790,544</u>	<u>\$ 4,201,402</u>

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



**Community Teamwork, Inc.**  
**Statements of Functional Expenses**  
**For the Years Ended June 30, 2017 and 2016**

	Housing and Homeless Services	Child, Family and Adolescent Services	Energy and Community Resources	Local Initiative	Total Program Services	Management and General	Fundraising	2017 Total
Client payments	\$ 40,060,022	\$ 4,871,482	\$ 8,535,585	\$ 4,189	\$ 53,471,278	\$ 5,000	\$ -	\$ 53,476,278
Salaries	3,417,077	9,349,589	1,275,391	460,890	14,502,947	2,010,185	51,410	16,564,542
Taxes and benefits	1,028,856	3,205,534	426,337	132,484	4,793,211	492,925	11,198	5,297,334
Contract services	2,190,990	548,025	281,472	5,170	3,025,657	397,106	38,115	3,460,878
Other expenses	355,447	1,506,575	106,995	28,171	1,997,188	265,213	28,456	2,290,857
Occupancy	620,088	1,300,311	62,717	87,959	2,071,075	181,668	-	2,252,743
Other administrative expenses	258,828	411,231	132,963	37,168	840,190	435,472	55,435	1,331,097
Depreciation	141,795	534,852	34,610	3,693	714,950	69,581	-	784,531
Interest expense	41,484	134,847	19,406	-	195,737	27,955	-	223,692
Consultants	-	1,740	40,231	4,800	46,771	5,578	3,042	55,391
Total expenses	\$ 48,114,587	\$ 21,864,186	\$ 10,915,707	\$ 764,524	\$ 81,659,004	\$ 3,890,683	\$ 187,656	\$ 85,737,343

	Housing and Homeless Services	Child, Family and Adolescent Services	Energy and Community Resources	Local Initiative	Total Program Services	Management and General	Fundraising	2016 Total
Client payments	\$ 37,232,418	\$ 4,856,513	\$ 7,982,113	\$ 3,433	\$ 50,074,477	\$ -	\$ -	\$ 50,074,477
Salaries	3,184,228	8,676,118	1,301,338	430,116	13,591,800	1,910,030	102,782	15,604,612
Taxes and benefits	1,032,302	3,137,505	432,130	117,702	4,719,639	474,221	23,334	5,217,194
Contract services	1,317,705	467,797	283,509	4,932	2,073,943	437,022	1,902	2,512,867
Other expenses	278,531	1,361,888	128,794	34,214	1,803,427	145,460	46,297	1,995,184
Occupancy	551,516	1,244,367	82,389	55,363	1,933,635	199,645	3,820	2,137,100
Other administrative expenses	291,999	303,290	161,203	82,403	838,895	389,211	29,369	1,257,475
Depreciation	89,705	315,627	35,159	3,714	444,205	45,404	410	490,019
Interest expense	55,981	108,703	23,566	-	188,250	13,482	-	201,732
Consultants	-	10,610	23,945	-	34,555	15,720	2,460	52,735
Total expenses	\$ 44,034,385	\$ 20,482,418	\$ 10,454,146	\$ 731,877	\$ 75,702,826	\$ 3,630,195	\$ 210,374	\$ 79,543,395

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

**Community Teamwork, Inc.**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>Cash Flows From Operating Activities</b>		
<b>Change in Net Assets</b>	\$ 1,420,627	\$ 516,520
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Non-cash contributions - 0% Financing	(970,217)	-
Non-cash interest expense - 0% Financing	24,972	13,473
Depreciation	784,531	490,019
Bad debt expense	58	-
Loss on disposal of fixed assets	55,328	-
<i>Changes in Assets and Liabilities</i>		
Decrease (increase) in accounts receivable	1,276,590	(1,134,702)
Decrease (increase) in due from affiliates	108,176	(164,344)
Decrease (increase) in prepaid expenses	99,946	(120,644)
Increase in notes receivable	(230,506)	(32,180)
(Increase) decrease in beneficial interest in assets held by GLCF	(7,448)	10,344
Increase in accounts payable	124,625	166,604
Increase (decrease) in accrued vacation	62,883	(21,077)
(Decrease) increase in advances on contracts	(795,367)	1,291,739
Increase in HMLP liability to CEDAC	373,583	176,916
Increase in other liabilities	154,952	286,375
Net Cash Provided by Operating Activities	<u>2,482,733</u>	<u>1,479,043</u>
<b>Cash Flows from Investing Activities</b>		
Redemption of short-term investment	10,257	-
Purchase of short-term investment	-	(41)
Purchase of fixed assets and development property	(2,522,461)	(3,319,802)
Net Cash Utilized in Investing Activities	<u>(2,512,204)</u>	<u>(3,319,843)</u>
<b>Cash Flows from Financing Activities</b>		
Proceeds from notes payable	3,193,000	1,640,000
Payments on notes payable	(1,019,217)	(170,696)
Net Cash Provided by Financing Activities	<u>2,173,783</u>	<u>1,469,304</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>2,144,312</u>	<u>(371,496)</u>
<b>Cash and Cash Equivalents - Beginning</b>	<u>3,839,304</u>	<u>4,210,800</u>
<b>Cash and Cash Equivalents - Ending</b>	<u><u>\$ 5,983,616</u></u>	<u><u>\$ 3,839,304</u></u>
<b>Supplemental Data:</b>		
Interest paid	\$ 198,720	\$ 188,259
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

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



**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 1 – Organization**

Community Teamwork, Inc. (the "Organization") was organized in the Commonwealth of Massachusetts as a not-for-profit organization. The Organization provides economic assistance, through Community Action Programs funded by various federal, state and local agencies, to eligible clients within its service area. The service area of the Organization includes the City of Lowell, Massachusetts and its surrounding communities.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Accounting***

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Under the accrual method, income and expenses are recognized when earned or accrued. The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

***Basis of Presentation***

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standard Codification ("ASC") 958-205, "Presentation of Financial Statements." Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

***Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Concentration of Credit Risk***

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash, cash equivalents and contract receivables. The Organization maintains its cash and cash equivalents in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management considers credit risk to be minimal. Credit risk with receivables is concentrated among Federal and State agencies which comprise substantially all of the receivable balances as of June 30, 2017 and 2016.

***Cash and Cash Equivalents***

Cash and cash equivalents consist of cash in the Organization's bank accounts and certificates of deposit with maturities of three months or less.

**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 2 – Summary of Significant Accounting Policies (continued)**

***Accounts Receivable***

Revenue is accounted for at established rates on the accrual basis, less an allowance for contractual, charitable, and other arrangements for services provided at less than established rates. The Organization's policy is to not accrue interest on trade receivables. The Organization records its accounts receivable at the outstanding principal amount less an allowance for doubtful accounts. On a periodic basis, the Organization evaluates its accounts receivable and establishes an allowance for doubtful accounts based on the history of past write-offs, collections, and current credit conditions. As of June 30, 2017 and 2016, there was an allowance for doubtful accounts of approximately \$215,000 and \$165,000, respectively.

***Fixed Assets***

The Organization capitalizes major purchases of fixed assets (with a cost of \$5,000 or more), which are not in the nature of replacements or repairs. Minor equipment purchases, replacements, maintenance, and repairs are charged to expense as incurred.

Capitalized assets are recorded at cost if purchased or constructed, or at fair market value at the date of the gift, if donated. Depreciation is provided using the straight-line method over the estimated useful lives of the assets capitalized.

The Organization reviews and evaluates its long-lived assets for impairment when events or changes in circumstances indicate that the related carrying amounts may not be recoverable. Impairment is considered to exist if the total estimated future cash flows on an undiscounted basis are less than the carrying amount of the asset. There was no impairment loss recorded during the years ended June 30, 2017 and 2016.

***Classification of Net Assets***

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

**Unrestricted Net Assets**

Unrestricted net assets consist of net assets that are not subject to donor-imposed stipulations.

**Temporarily Restricted Net Assets**

Temporarily restricted net assets consist of net assets subject to donor imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. It is the Organization's policy to record temporarily restricted contributions whose restrictions were met in the same reporting period as unrestricted support in accordance with ASC 958-605 "Revenue Recognition."



**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 2 – Summary of Significant Accounting Policies (continued)**

***Classification of Net Assets (continued)***

***Permanently Restricted Net Assets***

Permanently restricted net assets consist of net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes. As of June 30, 2017 and 2016, the Organization had no permanently restricted net assets.

***Board-Designated Net Assets***

Board-designated net assets consist of funds that the board of directors has designated as replacement reserves for maintenance of several properties owned by the Organization.

***Revenue and Expenses***

Certain grants and contracts received from government agencies are cost reimbursement agreements. Accordingly, grant and contract income equals expenses incurred; therefore, the excess (deficit) is carried as a liability (advance on contracts) or as an asset (accounts receivable), respectively. Revenue is recognized from fixed price or unit based contracts when services have been rendered. The majority of the Organization's revenue is from government contracts that provide for possible review and audit by the contracting agencies. Management has determined that the results of any potential audit would not result in adjustments that would be material to the financial statements.

***Donated Services***

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise.

***Income Taxes and Uncertain Tax Positions***

The Organization has been granted tax-exempt status under Internal Revenue Code Section 501(c)(3) and is, therefore, generally exempt from federal and state income taxes. Accordingly, no provision for income taxes has been provided for in the accompanying financial statements.

ASC 740-10, "Income Taxes" requires the Organization to evaluate and disclose tax positions that could have an effect on the Organization's financial statements. The Organization reports its activities to the Internal Revenue Service and the Commonwealth of Massachusetts on an annual basis. These informational returns are generally subject to audit and review by the governmental agencies for a period of three years after filing.

Substantially all of the Organization's income, expenditures and activities relate to its exempt purpose, therefore, management has determined that the Organization is not subject to unrelated business income taxes and will continue to qualify as a tax-exempt not-for-profit entity.

***Expense Allocation***

Expenses are allocated among program and supporting services directly based or based on time records and utilization estimates made by management. Management and General expense includes those expenses that are not directly identifiable with any other specific function, but provide for overall support and direction of the Organization. These expenses are allocated based on an approved indirect cost rate using a modified direct cost base.

**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 2 – Summary of Significant Accounting Policies (continued)**

***Reclassifications***

During 2017, certain amounts from the prior year financial statements were reclassified to conform to the current year's presentation.

***Recent Accounting Pronouncements***

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, "Leases". ASU 2016-02 includes a lessee accounting model that recognizes two types of leases: finance leases and operating leases. The standard requires that a lessee recognize on the statement of financial position assets and liabilities for leases with lease terms of more than 12 months (leases with terms of less than 12 months are exempt from the new standard). ASU 2016-02 requires qualitative and quantitative disclosures, providing information about the amounts recorded in the financial statements. This standard is effective for annual financial statements issued for fiscal years beginning after December 15, 2019. The Organization is currently evaluating the effect that ASU 2016-02 will have on the financial statements.

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, "Presentation of Financial Statements for Not-for-Profit Entities". ASU 2016-14 will change the way not-for-profit entities classify net assets and prepare financial statements. Under the new standard, the three existing classes of net assets (unrestricted, temporarily restricted, and permanently restricted) will now become two classes: Net assets without donor restrictions, and Net Assets with donor restrictions. ASU 2016-14 requires enhanced reporting of liquidity information, performance measures, investment expenses, functional expenses, and cash flow information. This standard is effective for annual financial statements issued for fiscal years beginning after December 15, 2017. The Organization is currently evaluating the effect that ASU 2016-14 will have on the financial statements.

There were no other accounting standards recently issued that had or are expected to have a material impact on the Organization's financial statements and associated disclosures.

**Note 3 – Fixed Assets**

Fixed assets consisted of the following as of June 30, 2017 and 2016:

	<b>2017</b>	<b>2016</b>
Land	\$ 1,352,123	\$ 1,106,323
Buildings and improvements	12,465,380	10,756,485
Equipment	2,808,657	2,369,202
Total Fixed assets	16,626,160	14,232,010
Less: Accumulated depreciation	(6,493,910)	(5,782,362)
Fixed assets – net	<u>\$10,132,250</u>	<u>\$ 8,449,648</u>

Depreciation expense was \$784,531 and \$490,019 for the years ended June 30, 2017 and 2016, respectively.

The majority of the Organization's land, buildings and improvements are subject to deed restrictions based on agreements with various government agencies which limit their use to specific programs.



**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 4 – Capital Lease Obligations**

The Organization leases buses under multiple capital lease agreements. The buses have been recorded at an estimated fair value of \$730,142 and \$566,142 as of June 30, 2017 and 2016, respectively, and are being depreciated over their estimated useful lives of 5 years. As of June 30, 2017 and 2016, accumulated depreciation on the buses was \$320,845 and \$174,817, respectively.

As of June 30, 2017 and 2016, the current and long-term portions of the capital lease liabilities were as follows:

	<u>2017</u>	<u>2016</u>
Current portion of capital lease liabilities	\$ 157,247	\$ 109,853
Long-term portion of capital lease liabilities	279,965	307,550
Total capital lease liabilities	<u>\$ 437,212</u>	<u>\$ 417,403</u>

As of June 30, 2017, the Organization had future minimum capital lease commitments as follows with imputed interest rates ranging from 3.22% to 5.07%:

	<u>Total Payment</u>	<u>Imputed Interest</u>	<u>Lease Liability</u>
2018	\$ 173,352	\$ 16,105	\$ 157,247
2019	\$ 167,588	\$ 9,286	\$ 158,302
2020	\$ 83,439	\$ 3,763	\$ 79,676
2021	\$ 43,054	\$ 1,067	\$ 41,987

**Note 5 – Notes Receivable**

The Organization has an agreement with the Community Economic Development Assistance Corporation ("CEDAC") to administer a Home Modification Loan Program ("the Program") which offers loans of \$30,000 or less to eligible property owners. Under the Program, loans are made to finance modifications to homes to provide for the needs of elders or persons with disabilities. The loans are secured by mortgages on the borrowers' homes and carry annual interest rates of 0% or 3%. The majority of the loans are interest-free, with repayment required when the property is sold or the title is transferred. 0% and 3% amortized loans do require monthly payments, with repayment required between 5 and 15 years depending on the loan amount.

The outstanding balance of the HMLP loan pool at June 30, 2017 and 2016 was \$4,439,837 and \$4,279,170, respectively, less an allowance for uncollectible loans of \$170,000. On a periodic basis, the Organization evaluates its notes receivable and establishes an allowance for doubtful accounts based on the history of past write-offs, collections and current credit conditions.

Proceeds from the repayment of loans will be used to make new loans under the program. Upon termination of the program, all assets of the HMLP Program are to be returned to CEDAC.

As of June 30, 2017 and 2016, the HMLP liability to CEDAC was as follows:

	<u>2017</u>	<u>2016</u>
HMLP restricted cash	\$ 1,598,792	\$ 1,385,876
HMLP loans receivable	4,439,837	4,279,170
HMLP liability to CEDAC	<u>\$ 6,038,629</u>	<u>\$ 5,665,046</u>

**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 6 – Beneficial Interest in Assets Held by GLCF**

In 2000, the Organization's Board of Directors established an irrevocable agency endowment fund for its benefit at Greater Lowell Community Foundation ("GLCF"). The fund agreement grants a variance power to the GLCF that allows for the modification of the agreement by GLCF in certain limited circumstances. The purpose of the fund is to provide the Organization with an annual distribution of unrestricted support in accordance with a spending policy adopted by the Community Foundation's board. The current spending policy allows for an annual distribution of 5% of the average value of the fund. Through June 30, 2017, the Organization has transferred \$115,680 to the GLCF and has received distributions of \$31,903. There were no contributions to the fund during the years ended June 30, 2017 and 2016. Funds in the amount of \$7,523 and \$7,269 were distributed from the fund during the years ended June 30, 2017 and 2016, respectively. In accordance with ASC 958-605, *"Transfers of Assets to a Not-for Profit Organization or Charitable Trust That Raises or Holds Contributions for Others,"* the fund has been reported as an asset of the Organization. As of June 30, 2017 and 2016, the Organization's beneficial interest in the funds held by GLCF was \$159,946 and \$152,498, respectively. Net gains (losses) attributed to the fund (including realized and unrealized gains and losses, interest and dividend income and administration fees) amounting to \$14,971 and \$(3,075) for the years ending June 30, 2017 and 2016, respectively, have been included in the statements of activities.

**Note 7 – Line of Credit**

The Organization maintained a line of credit at Enterprise Bank and Trust Company in the amount of \$2,000,000 for each of the years ended June 30, 2017 and 2016. The interest rate applied to the outstanding principal balance is 1% above the prime rate (5.25% at June 30, 2017 and 4.50% at June 30, 2016). The line is collateralized by substantially all of the Organization's assets, except real property. There was no outstanding balance on the line as of June 30, 2017 and 2016.



**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 8 – Notes Payable**

	<u>2017</u>	<u>2016</u>
Notes payable to Enterprise Bank & Trust Company in the original principal amounts of \$210,000, \$1,810,750, up to \$880,000, \$25,500, \$1,700,000, \$940,000, and 30,500. The first note is payable in 120 monthly installments at an interest rate of 5.52%. The second note is payable in 300 monthly installments at an interest rate of 2.70%. The third note is payable in 306 monthly installments at an interest rate of 4.59%. The fourth note is payable in 120 monthly installments at an interest rate of 4.25%. The fifth note is payable in 120 monthly installments at an interest rate of 4.34%. The sixth note is payable in 60 monthly installments at an interest rate of 4.75%. All six notes are secured by the related properties.	\$ 3,432,598	\$ 4,381,483
Note payable to Lowell Five Cent Savings Bank in the original principal amount of 1,487,500. The note is payable in 360 monthly installments at an interest rate of 4.15% and is secured by the related property.	1,476,919	-
Notes payable to Community Economic Development Assistance Corporation in the original principal amount of \$249,222 (Note A), \$700,000 (Note B), and \$1,250,000 (Note C). The notes are interest-free and mature on June 2, 2035, January 23, 2042, and September 30, 2046, respectively. Note A has been reduced by \$163,935, Note B has been reduced by \$539,070, and Note C has been reduced by \$959,548 to reflect the present value of the notes utilizing a 6%, 6%, and 5% interest rate, respectively. The notes are secured by the related properties.		
Total at face value	2,199,222	949,222
Less: deferred interest expense	<u>(1,662,553)</u>	<u>(717,309)</u>
Total - net of deferred interest expense	536,669	231,913

**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 8 – Notes Payable (continued)**

	<u>2017</u>	<u>2016</u>
Notes payable to the Small Business Administration to fund a microloan program in the original principal amounts of up to \$400,000. The notes provide for interest rates of up to 1.625% depending on the average size of the microloans made through the program, subject to an annual recalculation. No payments were due during the first years, with the balance of the first note payable in 108 monthly installments and the balance of the second noted payable in 98 monthly installments.	320,803	171,832
Notes payable to Lowell Development and Financial Corporation in the original principal amounts of \$50,000 and \$250,000. The first is a demand note payable in 28 monthly installments at an interest rate of 5%. The second is a commercial note payable in 360 monthly installments at an interest rate of 5%. Both notes are secured by the related properties.	292,047	45,270
Total Notes Payable	6,059,036	4,830,498
Less: Current Portion of Notes Payable	(277,960)	(252,953)
Long-Term Portion of Notes Payable	<u>\$ 5,781,076</u>	<u>\$ 4,577,545</u>

The future minimum payments on notes payable at June 30<sup>th</sup> are as follows:

2018	\$ 277,960
2019	306,072
2020	316,856
2021	328,342
2022	336,667
Thereafter	6,155,692
Total	7,721,589
Less: Deferred Interest Expense	(1,662,553)
Total – Net of Deferred Interest Expense	<u>\$ 6,059,036</u>

**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 9 – Temporarily Restricted Net Assets**

Temporarily restricted net assets consist of the following as of June 30<sup>th</sup>:

	<u>2017</u>	<u>2016</u>
Interest-free debt	\$ 1,662,553	\$ 717,309
Phoenix Avenue Building – <i>Property located in Lowell, MA to be used for “Head Start” program activities.</i>	629,145	691,595
Contract and grant funds – <i>Funding restricted as to purpose for use in specific program activities.</i>	370,261	381,640
Total temporarily restricted net assets	<u>\$ 2,661,959</u>	<u>\$ 1,790,544</u>

Additional loans made through the Microloan Program and capitalized improvements to the Phoenix Avenue property are reported as Other Net Asset Transfers on the Statement of Activities.

**Note 10 – Contract Revenue and Client Payments**

The Department of Public Health administers the Special Supplemental Food Program for Women, Infants, and Children (“WIC”). For the years ended June 30, 2017 and 2016, the value of food vouchers provided to WIC recipients was recorded as contract revenue and client payments at amounts of \$2,231,454 and \$2,247,711.

**Note 11 – Rental Income**

The Organization leases space to persons of low income and non-profit organizations under operating leases. Rental income for the years ended June 30, 2017 and 2016 was \$167,616 and \$149,506, respectively.

As of June 30, 2017, minimum future rentals on non-cancelable operating leases are as follows:

2018	\$ 131,024
2019	\$ 127,231
2020	\$ 130,412
2021	\$ 133,672

**Note 12 – Leases**

The Organization leases equipment and various facilities throughout the greater Lowell area under both short-term and long-term operating leases. Rent expense under all leases amounted to \$1,311,564 and \$1,371,801 for the years ended June 30, 2017 and 2016, respectively.

As of June 30, 2017, the Organization had minimum operating lease commitments as follows:

2018	\$ 1,050,266
2019	\$ 818,784
2020	\$ 763,961
2021	\$ 646,243
2022	\$ 105,484
Thereafter	\$ 1,518,231



**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 13 – Retirement Plan**

The Organization provides retirement benefits for its employees who earn at least 1,000 hours during an eligibility computation period through the Community Teamwork, Inc. Retirement Plan. As of June 30, 2017 and 2016 the plan provides for employer contributions 5% of annual compensation. Employees become eligible to participate in the plan after six months of service with a vesting schedule graduated from one to three years of service. Retirement expense was \$628,313 and \$684,013 for the years ended June 30, 2017 and 2016, respectively.

**Note 14 – Interest Expense**

The Organization follows the policy of capitalizing interest as a component of the cost of property, plant, and equipment constructed for its own use. Total interest incurred and charged to operations was \$223,692 and \$201,732 during the years ended June 30, 2017 and 2016, respectively. No interest was capitalized during either of the years ended June 30, 2017 and 2016.

**Note 15 – Contingencies**

From time to time, the Organization may become involved in litigation relating to claims arising out of operations in the normal course of business, which are considered routine and incidental to the business. The Organization is currently not a party to any legal proceedings which, in management's opinion, would have a material adverse effect on its financial condition.

The Organization is a guarantor on a line of credit and various notes payable held by Common Ground Development Corporation ("CGDC"), and its affiliated organizations. The balance due on these debt obligations was \$12,230,803 and \$9,654,624 for the years ended June 30, 2017 and 2016, respectively.

The Organization is also the guarantor on various agreements of the Towne School Limited Partnership ("TSLP") and SB2 Housing Limited Partnership ("SB2") (affiliates of CGDC) housing projects sponsored by the Organization and CGDC, such as cost overrun obligations, adjuster distributions, recapture distributions, recapture payments, operating deficit capital contributions, and unauthorized withdrawal liability payments. The Organization does not expect to perform under the guarantees as CGDC, TSLP and SB2 have met all related obligations as of June 30, 2017.

The Organization receives funding from various governmental agencies that is subject to review and audit by the funding agency. The Organization does not expect that the results of any such audit, if it were to incur, would result in any material adjustment to revenue received.

**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 16 – Related Party Transactions**

The Organization engages in transactions with affiliated organizations whose boards of directors are comprised mainly of the Organization's officers, directors, and employees.

The Organization leases a building located at 167 Dutton St. in Lowell, MA from Mechanics Hall Corporation ("MHC"). Rent expense under this lease was \$73,630 and \$72,562 for the years ended June 30, 2017 and 2016, respectively. MHC incurred management fees totaling \$1,975 and \$2,221 during the years ended June 30, 2017 and 2016, respectively, for the payroll and related expenses of the Organization's employees who performed services on behalf of MHC. As of June 30, 2017 and 2016, MHC's liability to the Organization was \$163,503 and \$151,320, respectively.

The Organization provides management services to Merrimack Valley Housing Services, Inc. ("MVHS"). MVHS incurred reimbursable expenses totaling \$11,317 and \$9,624 during the years ended June 30, 2017 and 2016, for the payroll and related expenses of CTI's employees who performed services on behalf of MVHS. As of June 30, 2017 and 2016, the MVHS's liability to CTI was \$1,480 and \$807 respectively.

The Organization advances funds to Community Housing, Inc. ("CHI") to pay for operating expenses and administrative support. The Organization incurred reimbursable expenses totaling \$20,694 and \$17,315 during the years ended June 30, 2017 and 2016, respectively, for the payroll and related expenses of the Organization's employees who performed services on behalf of CHI. No excess funds were transferred during the year ended June 30, 2017. CHI transferred excess funds of \$12,903 to CTI during the year ended June 30, 2016. As of June 30, 2017 and 2016, the Organization's accounts receivable included amounts due from CHI of \$7,092 and \$2,571, respectively.

The Organization advances funds to Common Ground Development Corporation ("CGDC") to pay for predevelopment costs, operating expenses, and administrative support. The Organization incurred reimbursable expenses totaling \$232,018 and \$213,896 during the years ended June 30, 2017 and 2016, respectively, for the payroll and related expenses of the Organization's employees who performed services on behalf of CGDC. As of June 30, 2017 and 2016, the Organization's accounts receivable included amounts due from CGDC of \$365,061 and \$490,671, respectively. Also, during the year ended June 30, 2017, the Organization did not lease any program space from CGDC. The Organization paid \$27,000 to CGDC for the rental of properties which were used for the Organization's programs during the year ended June 30, 2016.

**Note 17 – Prior Period Adjustment**

During the fiscal year ended June 30, 2017, Home Modification Loan Program ("HMLP") financial reporting requirements were clarified by the program's funding agency, the Community Economic Development Assistance Corporation ("CEDAC"), requiring the Organization to record a non-current liability for HMLP restricted cash and loans receivable which would be returned to CEDAC upon termination of the program or if the Organization's contract was not renewed, resulting in an understatement of amounts previously reported for long-term liabilities and an overstatement of amounts previously reported for advances on contracts, net assets, revenue, and expenses. Accordingly, the financial statements have been restated to reflect this change.

**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 17 – Prior Period Adjustment (continued)**

As of June 30, 2015, the following amounts have been restated:

	<u>As Previously Stated</u>	<u>Adjustment</u>	<u>As Restated</u>
Statement of activities:			
Unrestricted net assets	\$ 1,721,869	\$ (170,369)	\$ 1,551,500
Temporarily restricted net assets	\$ 7,198,517	\$ (5,065,135)	\$ 2,133,382

As of and for the year ended June 30, 2016, the following amounts have been restated:

	<u>As Previously Stated</u>	<u>Adjustment</u>	<u>As Restated</u>
Statement of financial position:			
Advances on contracts	\$ 4,146,911	\$ (210,578)	\$ 3,936,333
HMLP liability to CEDAC	\$ -	\$ 5,665,046	\$ 5,665,046
Unrestricted net assets	\$ 2,034,362	\$ 376,496	\$ 2,410,858
Temporarily restricted net assets	\$ 7,621,508	\$ (5,830,964)	\$ 1,790,544
Statement of activities:			
Service fees, grants and contributions	\$ 6,161,322	\$ (245,015)	\$ 5,916,307
Statement of functional expenses:			
Housing and Homeless Services –			
Other administrative expenses	\$ 318,050	\$ (26,051)	\$ 291,999
Statement of cash flows:			
Change in net assets	\$ 735,484	\$ (218,964)	\$ 516,520
Bad debt expense	\$ 26,051	\$ (26,051)	\$ -
Decrease (increase) in accounts receivable	\$ (1,160,753)	\$ 26,051	\$ (1,134,702)
(Decrease) increase in advances on contracts	\$ 1,249,691	\$ 42,048	\$ 1,291,739
Increase in HMLP liability to CEDAC	\$ -	\$ 176,916	\$ 176,916

**Note 18 – Reclassifications**

During the fiscal year ended June 30, 2017, the Organization performed a review of net assets and determined that certain unrestricted amounts had been recorded as temporarily restricted in prior years. Accordingly, these amounts have been reclassified to reflect the proper net asset classifications.



**Community Teamwork, Inc.**  
**Notes to Financial Statements**  
**June 30, 2017 and 2016**

**Note 19 – Subsequent Events**

ASC 855-10, "Subsequent Events" defines further disclosure requirements for events that occur after the statement of financial position date but before financial statements are issued. In accordance with ASC 855-10, the Organization's management has evaluated events subsequent from June 30, 2017 through November 9, 2017, which is the date the financial statements were available to be issued. There has been no material event noted during this period that would either impact the results reflected in this report or the Organization's results going forward.

**Community Teamwork, Inc.**  
**Housing Programs - DHCD**  
**Supplemental Schedule of Assets, Liabilities and Net Assets**  
**June 30, 2017**

	<b>Federal Voucher</b>	<b>MRVP</b>	<b>Moderate Rehab</b>	<b>MEOP</b>	<b>AHVP</b>	<b>Total</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 3,955,604	\$ 827,288	\$ 160,579	\$ -	\$ 34,494	\$ 4,977,965
Accounts receivable	53,998	-	8,852	-	1,754	64,604
Prepaid expense	9,054	170	-	-	-	9,224
<b>Total assets</b>	<b>\$ 4,018,656</b>	<b>\$ 827,458</b>	<b>\$ 169,431</b>	<b>\$ -</b>	<b>\$ 36,248</b>	<b>\$ 5,051,793</b>
<b>Liabilities and Net Assets</b>						
Accounts payable and other liabilities	\$ 124,929	\$ 59,726	\$ 2,555	\$ -	\$ 1,664	\$ 188,874
Advances on contracts	2,323,976	623,454	11,766	-	3,544	2,962,740
<b>Total liabilities</b>	<b>2,448,905</b>	<b>683,180</b>	<b>14,321</b>	<b>-</b>	<b>5,208</b>	<b>3,151,614</b>
Net assets	1,569,751	144,278	155,110	-	31,040	1,900,179
<b>Total liabilities and net assets</b>	<b>\$ 4,018,656</b>	<b>\$ 827,458</b>	<b>\$ 169,431</b>	<b>\$ -</b>	<b>\$ 36,248</b>	<b>\$ 5,051,793</b>

**Community Teamwork, Inc.**  
**Housing Programs - DHCD**  
**Supplemental Schedule of Program Revenues, Expenses and Changes in Net Assets**  
**June 30, 2017**

	<b>Federal Voucher</b>	<b>MRVP</b>	<b>Moderate Rehab</b>	<b>MEOP</b>	<b>AHVP</b>	<b>Total</b>
<b>Revenues</b>						
Federal HAP	\$25,388,511	\$ -	\$ 106,630	\$ -	\$ -	\$25,495,141
DHCD HAP	-	6,426,073	-	-	39,385	6,465,458
Federal Admin	2,122,483	-	32,911	-	-	2,155,394
DHCD administration	-	279,960	-	-	-	282,360
Subcontract revenue	-	180,205	-	-	2,400	180,205
<b>Total revenues</b>	<b>27,510,994</b>	<b>6,886,238</b>	<b>139,541</b>	<b>-</b>	<b>41,785</b>	<b>34,578,558</b>
<b>Expenses</b>						
Housing payments	25,429,367	6,430,246	106,630	-	39,385	32,005,628
Salaries	784,709	147,499	5,750	-	-	937,958
Taxes and fringe	259,477	49,740	1,866	-	-	311,083
Administrative support	186,358	27,028	1,651	-	-	215,037
Indirect	160,095	28,884	1,279	-	-	190,258
Occupancy	199,789	6,491	3,164	-	-	209,444
Program support	54,644	187,489	-	-	-	242,133
<b>Total expenses</b>	<b>27,074,439</b>	<b>6,877,377</b>	<b>120,340</b>	<b>-</b>	<b>39,385</b>	<b>34,111,541</b>
<b>Change in Net Assets</b>	<b>436,555</b>	<b>8,861</b>	<b>19,201</b>	<b>-</b>	<b>2,400</b>	<b>467,017</b>
<b>Beginning Net Assets</b>	<b>1,133,196</b>	<b>135,417</b>	<b>135,909</b>	<b>20,888</b>	<b>28,640</b>	<b>1,454,050</b>
<b>Other Net Assets Changes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,888)</b>	<b>-</b>	<b>(20,888)</b>
<b>Ending Net Assets</b>	<b>\$ 1,569,751</b>	<b>\$ 144,278</b>	<b>\$ 155,110</b>	<b>\$ -</b>	<b>\$ 31,040</b>	<b>\$ 1,900,179</b>



**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  
Community Teamwork, Inc.

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 Community Teamwork, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 9, 2017.

**Internal Control over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Anstiss & Co., P.C.*

Anstiss & Co., P.C.

Lowell, MA

November 9, 2017

**To the Board of Directors of  
Community Teamwork, Inc.**

We have audited Community Teamwork, Inc.'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 Community Teamwork, Inc.'s major federal programs for the year ended June 30, 2017. Community Teamwork, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Our responsibility is to express an opinion on compliance for each of Community Teamwork, Inc.'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 Community Teamwork, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

### Opinion on Each Major Federal Program

AUDIT  
TAX  
ADVISORY SERVICES



## Report on Internal Control Over Compliance

Management of Community Teamwork, Inc. 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 Community Teamwork, Inc.'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 Community Teamwork, Inc.'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

*Anstiss & Co., P.C.*

Anstiss & Co., P.C.

Lowell, MA

November 9, 2017

**Community Teamwork, Inc.**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported
- Noncompliance material to financial statements noted? ☐ yes ☒ none reported

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported  
in accordance with 2 CFR 200.516(a)?

☐ yes ☒ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
14.871, 14.879	Housing Voucher Cluster
93.568	Low-income Home Energy Assistance (LIHEAP)

Dollar threshold used to distinguish between type A and type  
B programs:

\$1,666,643

Auditee qualified as low-risk auditee?

☒ yes ☐ no

**Section II - Financial Statement Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.

**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

	CFDA Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Housing and Urban Development</b>				
* Housing Voucher Cluster				
Mainstream Vouchers	14.879	MA882DV0019		\$ 467,226
<u>Pass-through -- City of Lowell</u>				
Community Development Block Grant/Entitlement Grants	14.218	17006987-00		4,000
		32770351-00		20,885
		17002944-00		150
		17004335-00		15,000
		17004336-00		8,000
		17004337-00		7,000
		17004458-00		8,000
Total Community Development Block Grant/Entitlement Grants				<u>63,035</u>
<u>Pass-through -- Commonwealth of Massachusetts</u>				
Supportive Housing for Persons with Disabilities (Section 811)	14.181	SCOCD264217699017MS5		98,640
Emergency Solutions Grant Program	14.231	OCD800016FMESG622120		<u>94,675</u>
Continuum of Care Program	14.267	OCD810014FGBSGRANT10		4,790
		OCD810015FNSTGRANT10		130,899
		MA0252LIT161609		13,351
		OCD810015FGBSGRANT10		54,930
		OCD810015FJULGRANT10		88,517
Total - Continuum of Care Program				<u>292,487</u>
Lower Income Housing Assistance Program - Section 8				
Moderate Rehabilitation	14.856	SCOCD264017699019MRB		<u>141,410</u>



**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

	CFDA Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Housing and Urban Development (continued)</b>				
<u>Pass-through -- Commonwealth of Massachusetts (continued)</u>				
* Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871	SCOCD2640174699014HCV		1,144,040
Total Housing Voucher Cluster				1,144,040
Family Unification Program	14.880	SCOCD2641174699016FUP		259,342
Moving to Work Demonstration Program	14.881	SCOCD264517699015MTW		26,226,454
Financial Self Sufficiency Program	14.896	SCOCD2640174699021FSS		96,421
<u>Pass-through -- Justice Resource Institute</u>				
Housing Opportunities for Persons with AIDS	14.241	MA-H130019		96,429
		MAH15F003		82,595
		MAH160011		70,663
Total - Housing Opportunities for Persons with AIDS				249,687
Total U.S. Department of Housing and Urban Development				29,133,417
<b>U.S. Department of Health and Human Services</b>				
Head Start	93.600	01CH10243-01		2,192,638
Total Head Start		01CH10243-02		4,646,032
				6,838,670
Assets for Independence Demonstration Program	93.602	90E10813-01-01		202

**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

U.S. Department of Health and Human Services (continued)	CFDA Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
<u>Pass-through -- Commonwealth of Massachusetts</u>				
* Low-Income Home Energy Assistance	93.568	POOCD44001758LIHP160		6,053,593
		SCOCD44001758HW08000		442,684
		SCOCD44001658HW08000		83,970
		POOCD44001658LIHP160		880,384
Total Low-Income Home Energy Assistance				<u>7,460,631</u>
Community Services Block Grant	93.569	SCOCD42001660BG11000		180,095
Total Community Services Block Grant		SCOCD42001760BG11000		<u>370,604</u>
Temporary Assistance for Needy Families	93.558			<u>550,699</u>
		2017FLEXPOOLINCOMEEL		112,420
		2017PRIORPORSUPPMA01		398,416
		2017TEENCONTFLEXPOOL		2,138
		300010COMMUNITY08IE		1,111,683
		3100COMMUNITYTEAPPSP		406,095
		3200COMMUNITYTEAPPTN		127,348
		3300COMMUNITYTEAPPHL		137,484
		400010COMMUNITYT11IE		238,022
		4100COMMUNITYTEAPPSP		41,060
Total Temporary Assistance for Needy Families				<u>2,574,666</u>

**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Health and Human Services (continued)</b>				
<b>Pass-through -- Commonwealth of Massachusetts (continued)</b>				
CCDF Cluster				
Child Care Development Block Grant	93.575	2017FLEXPOOLINCOMEEL		26,370
		2017PRIORPORSUPPMA01		466,118
		2017TEENCONTFLEXPOOL		502
		300010COMMUNITY08IE		260,770
		3100COMMUNITYTEAPPSP		475,102
		3200COMMUNITYTEAPPTN		29,872
		3300COMMUNITYTEAPPHL		32,250
		400010COMMUNITYT11IE		55,833
		4100COMMUNITYTEAPPSP		48,038
Total Child Care Development Block Grant				<u>1,394,855</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2017FLEXPOOLINCOMEEL		30,959
		2017PRIORPORSUPPMA01		341,664
		2017TEENCONTFLEXPOOL		589
		300010COMMUNITY08IE		306,146
		3100COMMUNITYTEAPPSP		348,247
		3200COMMUNITYTEAPPTN		35,070
		3300COMMUNITYTEAPPHL		37,861
		400010COMMUNITYT11IE		65,549
		4100COMMUNITYTEAPPSP		35,211
Total Child Care Mandatory and Matching Funds of the Child Care and Development Fund				<u>1,201,296</u>
Total CCDF Cluster				<u>2,596,151</u>
Total U.S. Department of Health and Human Services				<u>20,021,019</u>



**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

	CFDA Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Community Foods Project	10.225	30143380022325	161,049	167,082
<u>Pass-through -- Commonwealth of Massachusetts</u>				
* Special Supplemental Nutrition Program for Women, Infants, and Children (Note 3)	10.557	INTF3502M03162726100 INTF3500J10200717294		630,147 2,231,454 2,861,601
Total Women, Infants, and Children				
Child and Adult Care Food Program	10.558	SCDOE17758G70532117A SCDOE17758J70532117A SCDOE17758L70532117A SCDOE17758N70532117A SCDOE17758Q70532117A		488,686 746 270 107,859 2,371 599,932
Total Child and Adult Care Food Program				1,015
WIC Grants to States (WGS)	10.578	INTF3502M03700915087		
Total Department of Agriculture			161,049	3,629,630
<b>Department of Education</b>				
Fund for the Improvement of Education	84.215	17005165-00 89370969-00 17003759-00		5,726 33,107 98,788 137,621
Total Fund for the Improvement of Education				
Preschool Development Grants	84.419	17002135-00		1,474,637
Total Department of Education				1,612,258

**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>Corporation for National and Community Service</b>				
Retired and Senior Volunteer Program	94.002	17SRAMA001	7,039	
Total Retired and Senior Volunteer Program		14SRAMA004	37,039	
			<u>44,078</u>	
Foster Grandparent / Senior Companion Cluster				
Foster Grandparent Program	94.011	16SFAMA003	189,916	
Senior Companion Program	94.016	16SCAMA002	287,285	
Total Foster Grandparent/Senior Companion Cluster			<u>477,201</u>	
<u>Pass-through -- Youthbuild U.S.A.</u>				
Americorps	94.006	16NDHMA0010043	45,975	
Total Americorps		13NDHMA0010038	32,380	
			<u>78,355</u>	
Total Corporation for National and Community Service			<u>599,634</u>	
<b>Department of Labor</b>				
Youthbuild - WIOA Youth Activities	17.259	17002270-00	32,662	
Youthbuild	17.274	YB-26186-14-60-A-25	183,949	
Total Department of Labor			<u>216,611</u>	
<b>Department of the Interior</b>				
Conservation Activities by Youth Service Organizations	15.931	P14AC00340	135,268	
Total Department of the Interior			<u>135,268</u>	

**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>Department of Homeland Security</b>				
Emergency Food and Shelter National Board Program	97.024	451000-021		74,000
Total Department of Homeland Security				<u>74,000</u>
<b>Department of Justice</b>				
<u>Pass-through -- Youthbuild U.S.A.</u>				
Juvenile Mentoring Program	16.726	2013-JU-FX-0021		14,407
		2016-JU-FX-0011		20,167
		2014-JU-FX-0022		19,055
Total Juvenile Mentoring Program				<u>53,629</u>
Total Department of Justice				<u>53,629</u>
<b>Department of Energy</b>				
<u>Pass-through -- Greater Lawrence Community Action Council, Inc.</u>				
Weatherization Assistance for Low-Income Persons	81.042	MOU		48,843
Total Department of Energy				<u>48,843</u>
<b>Small Business Administration</b>				
Technical Assistance	59.007	SBAHQ-16-Y-0084		26,397
Total Small Business Administration				<u>26,397</u>

**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>Department of the Treasury</b>				
<u>Pass-through -- Massachusetts Association for Community Action</u>				
Volunteer Income Tax Assistance (VITA)				
Matching Grant Program	21.009	MOU		<u>4,073</u>
Total Department of the Treasury				<u>4,073</u>
<b><u>Total Expenditures of Federal Awards</u></b>			<u>\$ 161,049</u>	<u>\$ 55,554,779</u>



**Community Teamwork, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal award activity of Community Teamwork, Inc., under programs of the federal government for the year ended June 30, 2017. The information in this 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 Community Teamwork, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Teamwork, Inc.

**Note 2 - 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Community Teamwork, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3 - Food Vouchers**

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed. The Massachusetts Department of Public Health administers the Special Supplemental Food Program for Women, Infants, and Children ("WIC"). For the year ended June 30, 2017, the value of food vouchers provided to WIC recipients was \$2,231,454.

\* Major Program

