



# Chelmsford School Department School Committee

## Notice of Public Meeting

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

Filed with Town Clerk:

As required by G.L. c. 30 A, §18-25

**DATE: Tuesday February 7, 2023 TIME: 6:00 p.m. ROOM: Conf. Room 1**

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

The Chelmsford School Committee (CSC) intends to conduct an in-person meeting on the date and time specified. The meeting will be live-streamed by Chelmsford Telemedia for interested community members to access and watch. Interested community members may e-mail Superintendent of Schools, Dr. Jay Lang, at [langj@chelmsford.k12.ma.us](mailto:langj@chelmsford.k12.ma.us) prior to 12:00 p.m. on Tuesday February 7, 2023 to be scheduled to provide in-person input under the public participation portion(s) of the agenda.

### **CALL TO ORDER**

### **PLEDGE OF ALLEGIANCE**

### **CHAIR OPENING STATEMENT**

### **CONSENT AGENDA**

1. Approval of the minutes of the regular school committee meeting of January 17, 2023

### **CHS STUDENT REPRESENTATIVE ANNOUNCEMENTS**

### **GOOD NEWS**

### **PUBLIC COMMENTS:**

The School Committee will hear from members of the public on items listed under New Business on the posted agenda. Speakers are asked to limit comments to 3 - 5 minutes to allow others an opportunity to speak. The School Committee will not respond directly to public comments, however will try to address comments when the item is reached on the agenda.

### **NEW BUSINESS**

1. Spotlight on the Schools: McCarthy Middle School
2. Vote: Approval of Contract for Superintendent of Schools
3. Superintendent's Recommended FY2024 Budget

4. Synthetic Turf Fields – Revolving Fund Debt Service Schedule
5. Recommended FY2023 Budget Transfers
6. CPS Internal Control Manual for Federal Grants: Update January 2023
7. Tiered Focus Monitoring Report: English Language Learners
8. School Committee Workshop Discussion: Legislative Agenda
9. McCarthy Middle School Tennis Court Area Redesign/Refurbishment
10. Valley Collaborative 2021-2022 Annual Report
11. Valley Collaborative Winter 2023 Newsletter

**REPORTS**

1. Liaison Reports

**ACTION/NEW ITEMS**

1. Request for Reports & Updates

**PUBLIC COMMENTS:**

The School Committee will hear from members of the public on general matters of education interest. Speakers are asked to limit comments to 3 - 5 minutes to allow others an opportunity to speak. The School Committee will not respond directly to public comments, however will try to address comments at future meetings.

**ADJOURNMENT**

**CHELMSFORD SCHOOL COMMITTEE  
REGULAR MEETING  
January 17, 2023  
Meeting Minutes**

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

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

**Call to Order**

6:00 p.m.

**Pledge of Allegiance**

**Chair Opening Statement**

“This meeting is being live-streamed by Chelmsford Telemedia and posted to the CPS website for interested community members to access and watch. In-person public participation will be taking place tonight in accordance with the Chelmsford School Committee Public Participation Guidelines. Anyone speaking tonight during the public input portion of the meeting has notified the superintendent of their desire to speak and has been provided with these guidelines. Upon request written comments received no later than 12:00 p.m. on the day of this meeting will also be read and made part of the record of the meeting during the second public comment session.”

**Consent Agenda**

1. Approval of the minutes of the regular school committee meeting of January 3, 2023

**Mr. Doherty moved that The Committee approve the minutes of the regularly scheduled School Committee held on January 3, 2023. Mr. King seconded. Motion carries 3-0. Ms. Santos abstained. Mr. Moses was not present at the time of the vote.**

**CHS Students Representative Announcements**

Lana shared that last Thursday was “Reverse College Day” and CHS alumni came from different graduation years to speak to the juniors and seniors about their transitions to college. All CHS teachers wore shirts representing the colleges they attended. Last Friday a dance was held by the Southeast Student Organization to celebrate cultures, dance, music and food. On January 27<sup>th</sup> the Asian Student Organization will host a fundraiser dance from 6:00 until 9:00 p.m. Term two ends on January 20<sup>th</sup>. The biology MCAS retest will take place on February 1, 2023. Next week there will be a breakfast held for the “Students of the Month”. An email has been sent to all seniors with scholarship information, which can also be found on the district website.

## **Good News**

Dr. Hirsch suggested that everyone take time to read Dr. Lang's newsletter which is always filled with good news and accolades for our students!

## **Public Comments**

None

## **New Business**

### **1. Spotlight on the Departments: Technology**

Bill Silver, Director of Technology came to the table to share updates and an overview on the Technology Department from this past summer moving forward into the current school year. He began by thanking his entire ICTS staff. He stated, "The dedication, professionalism, and efficiency of the group is what makes all aspects of technology work so well in the Chelmsford Public Schools." He provided details on the many grants and awards that his department has received. Supporting figures are included in his slide show presentation which may be found in tonight's agenda packet. Many projects have reached completion including: the new "virtual environment"; upgrades for internet/filter/firewall (with the bandwidth now at total of 15Gbps); several security upgrades (including 487 physical cameras, alerts for trespassing at the stadium at night and alerts for doors left open); and a security audit was completed, and results are awaited. The 1:1 project is in year four so new devices will be distributed to grades 5 and 9 when the next school year begins. The CHS Library has received furniture upgrades including new circulation areas and lower bookshelves. Also, the E-Sports program will launch this month with 16 participants from grades 9-12. Competitions will be with other school districts. The Technology Integration Specialists continue to provide training with 1:1 and co-teaching opportunities. Many tech staff attended MassCUE this fall. The middle school librarians and TIS staff meet to work on curriculum/integration and library book collections for the realignment to take place in the 2023/24 school year. Additional programs have been added for Project Lead the Way (PLTW) at CHS (dual enrollment classes) and middle schools (computer programming) and elementary students are learning how to code starting in kindergarten. His informative presentation was well-received and may be viewed on Chelmsford Telemedia YouTube.

### **2. Reminder: 2023/24 School Year – Kindergarten Registration Dates**

Dr. Lang shared that kindergarten registration opens on the 24<sup>th</sup> of January. The packet with information is included in tonight's agenda, is on the website as well and has been shared by email with district families.

### **3. FY23 Financial Report: 2nd Quarter (October – December 2022)**

Ms. Johnson-Collins included a memorandum in tonight's packet with supporting data and spoke of the details contained therein. Half way through FY2023 all accounts are favorable! Dr. Lang added that for the next fiscal year there will be a substantial increase in the cost of out-of-district student placements. The high school Student Activity Accounts will be audited this year.

### **4. Personnel Report – December 2022**

No action required.

## 5. Approval of Field Trip Requests

**Mr. Doherty moved for The Committee to approve the CHS French Exchange trip planned for February 17 through February 28, 2023. Mr. Moses seconded. Motion carries 5-0.**

**Mr. Doherty moved for The Committee to approve the McCarthy Middle School sixth grade student field trip for a team building experience May 24<sup>th</sup> and May 25, 2023 to the YMCA Camp Lincoln in Kingston, New Hampshire. Mr. Moses seconded. Motion carries 5-0.**

### Liaison Reports

Mr. Doherty reported that the deadline for the Alumni Association for present student scholarships is January 23<sup>rd</sup> and for alumni scholarships it is January 31, 2023. The Boosters Club will hold a St. Patrick's Day fund raiser at The Establishment on March 11, 2023. Boosters will also award ten \$1,000 scholarships this year. The second annual golf tournament will take place on August 14<sup>th</sup> at Four Oaks. The CHS PTO is working on a staff appreciation breakfast for January 25<sup>th</sup> and working on the after-prom event with their committees.

Mr. King shared that CHIPS PTO met a few weeks ago and have many enrichment activities planned. In February they will hold their "sock drive". They treated their staff to an appreciation breakfast last week and are grateful for the funds provided for that. Center PTO will meet tomorrow night.

Ms. Santos added that Harrington's PTO met and will hold their "Special Persons Dance" on March 18<sup>th</sup>. They will host a movie night on February 11<sup>th</sup> and a hockey night on February 4, 2023. February 2<sup>nd</sup> is their next meeting date.

Ms. Newcomb said that South Row PTO is doing terrific enrichment activities. The Discovery Museum came to the school recently. Their Book Fair will be in March and the Community Read-in will be March 13<sup>th</sup> through the 17<sup>th</sup> and they are looking for guest readers for the schools. Their Science Fair will take place on February 28<sup>th</sup>. She attended the Chelmsford Friends of Music meeting last week where questions arose about the middle school realignment and they plan to discuss this with Dr. Lang in the coming weeks.

Dr. Lang attended The Council of Chelmsford Schools meeting and was amazed at all the fundraising they do to provide enrichment activities.

Ms. Newcomb introduced Select Board member Virginia Crocker-Timmons who attended tonight's meeting. She has had contact with Stephanie Quinn to increase student involvement in community service.

### Action/New Items

Mr. King mentioned that there are many action items coming up in meetings in the next few weeks. Ms. Newcomb stated the agendas going forward will be quite full. Mr. Moses would like a "Walkability Study" done for the elementary schools. He also would like to learn more about the food provided at the after-school programs after an inquiry was received from a third-grade student.

### Public Comments

None

Adjournment (6:50 p.m.)

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

*Respectfully submitted,  
Sharon Giglio, Recording Secretary*

# CHELMSFORD PUBLIC SCHOOLS

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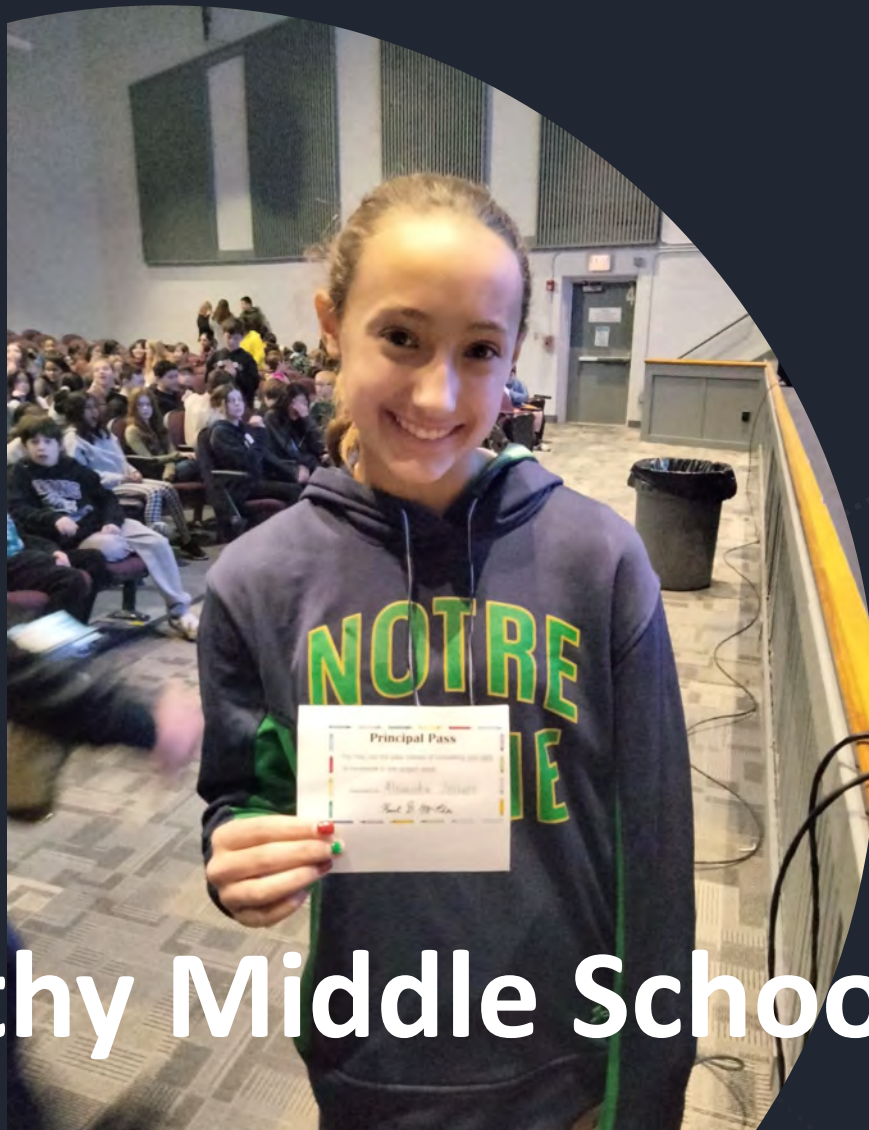
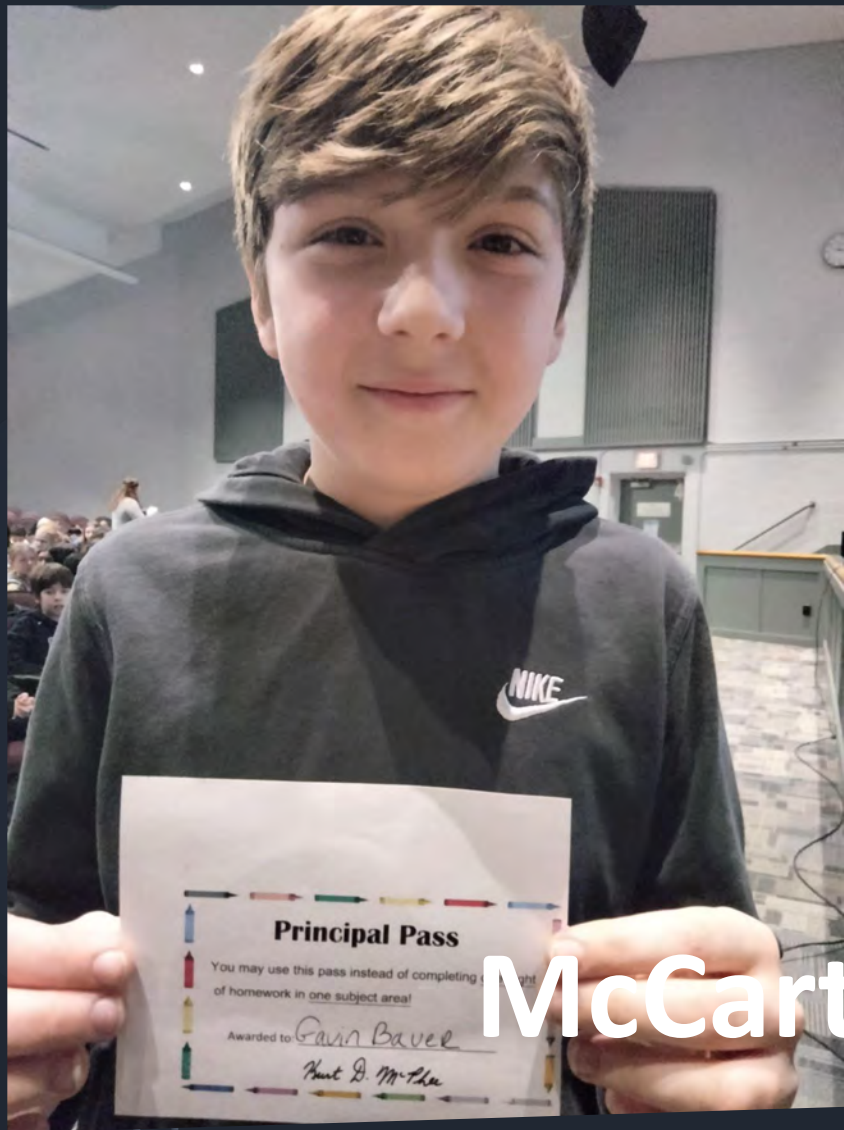
Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: February 7, 2023  
Re: Spotlight on the Schools: McCarthy Middle School

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Attached please find a PowerPoint presentation provided by McCarthy Principal Kurt McPhee in advance of the meeting presentation. I look forward to hearing the presentation and discussing the good work that is occurring at McCarthy Middle School with the members of the school committee.



# McCarthy Middle School

School Committee Presentation  
February 7, 2023



# Positive Behavioral Interventions and Supports (PBIS)

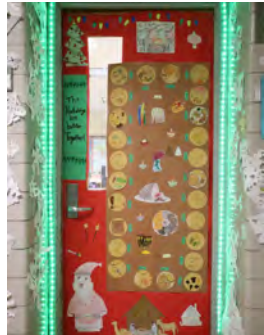
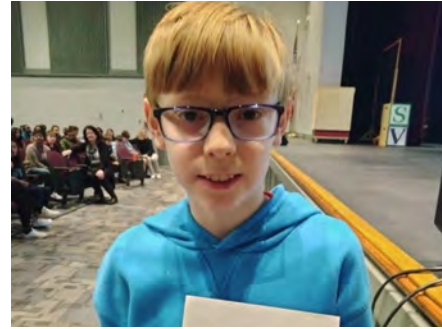
## Student SEL Goal:

- Increase students' sense of belonging from classroom (larger community)
- Teach students how to build and maintain meaningful relationships
- Create opportunities out of classroom for students and staff to connect

## PBIS at McCarthy:

- Overall school-wide expectations
- Recognizing students meeting expectations
  - "Students doing all the things in the all the right places."
- Student "earn" privilege to attend these events perform expected behaviors.
- Not having excessive Tier 1 behavioral referrals





## Positive Behavioral Interventions & Supports - PBIS

Fun grade level events monthly beginning in October

- Oct.- Minute to Win it
- Nov.- Ultimate Volleyball
- Dec.- Door Decorating Contest
- Jan.- Pop up Bingo
- Feb.- Student Assemblies "Corey the Dribbler"
- More Surprises to come



# Diversity, Equity, an Inclusion (DEI) at McCarthy Middle School



## Student DEI Goal:

- Explore and celebrate our diverse ethnicities
- Acknowledge and support students in feeling included vs excluded
- Promote the necessary skills to function in an increasingly diverse society

## DEI at McCarthy

- Holiday Door Contest
- Celebrating Black History Month
- Recognizing Women History Month
- Grade 8 Counselor lead discussions with students on DEI at McCarthy



Questions

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: February 7, 2023  
Re: Vote: Approval of Contract for Superintendent of Schools

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Attached please find an employment contract prepared and reviewed by Attorney Waugh in accordance with the terms and conditions of continued employment that were agreed-upon through negotiations. The following vote format is recommended when the agenda item is reached:

A member of the School Committee should make the following motion:

“I move that the School Committee approve a new contract of employment for Dr. Lang based on the specific terms previously discussed by the Committee in executive session on or about January 9, 2023 and presented and reviewed in executive session on February 7, 2023.”

A second member should second the motion.

The chair should take a roll call vote on the contract with each member present voting.

I have attached a copy of the negotiated employment agreement for reference.



# CHELMSFORD PUBLIC SCHOOLS

## FY2024 SUPERINTENDENT'S RECOMMENDED BUDGET

### SCHOOL COMMITTEE MEMBERS

Donna M. Newcomb, Chair

Jeffrey D. Doherty, Vice-Chair

Dennis F. King II, Secretary

John W. Moses

Maria L. Santos

### CENTRAL ADMINISTRATION

Dr. Jay Lang, Superintendent

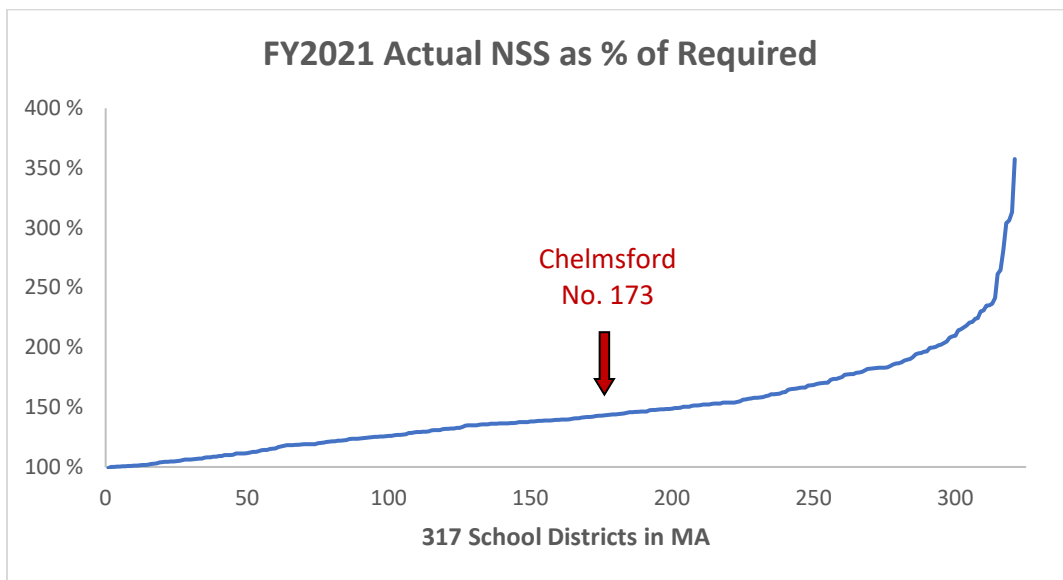
Dr. Linda Hirsch, Assistant Superintendent

Joanna Johnson-Collins, Director of Business & Finance

*February 7, 2023*

## Chelmsford Public Schools General Fund Operating Budget Overview

The Massachusetts Department of Elementary and Secondary Education (DESE) tracks budgeted and actual spending in districts from year to year. DESE's most recently published actual figures are for FY2021, which ended June 30, 2021. From the reported and audited actual figures for each district, DESE determines each district's compliance with its net school spending obligation in dollars and in percentage of required spending. DESE annually publishes required net school spending and actual net school spending for each district in Massachusetts. In FY2021, 14 districts spent less than their required net school spending as computed by DESE; 303 districts exceeded their required net school spending. Chelmsford exceeded its required net school spending by 33.7% in FY2021, which is above the state median value of 30.1%. Across the state, 172 communities spent less than Chelmsford, whereas 144 communities spent more than Chelmsford as a percentage of total spending in excess of required net school spending, as illustrated in the graph below.



### What Is Net School Spending?

The Massachusetts school finance statute, Chapter 70 of the General Laws, establishes an annual net school spending requirement for each school district. Net school spending includes each town school department's general fund expenditures (operating budget) as well as the

town's direct spending for schools, but it excludes capital expenditures, transportation, grants, and revolving funds. Required net school spending is the annual *minimum* that must be spent on schools, including carryover from previous years. As stated previously, Chelmsford exceeded its required net school spending requirement by 33.7% in FY2021 and in FY2022 is budgeted to exceed its required net school spending requirement by 36.3%.

To determine net school spending for the upcoming school year, the state uses school department enrollment data as of October 1 of the current school year (i.e., the October 1, 2022 student headcount is the basis for determining the FY2024 foundation budget and net school spending requirement). This is called foundation enrollment and is used to calculate the district's foundation budget. The foundation budget is the state's estimate of the *minimum* funding level needed in each district to provide an adequate educational program.

Massachusetts uses a complex formula that considers many factors, including each district's grade-level configuration, programs, and demographics. The formula also considers each community's relative wealth and determines each community's “required local contribution” toward the educational program.

**Comparable Community Analysis: Demographic Data**

Although it is important to compare Chelmsford to the state average with regard to spending and academic performance, it is also necessary to assess Chelmsford’s spending and academic performance with its most comparable peer communities across the state. Table I provides general demographic data for Chelmsford and its ten most comparable districts as determined by DESE.

**Table I. DESE Comparable Districts: General Demographic Data**

District	Total Enrollment	Econ. Dis. (%)	SWD (%)	ELL (%)
Acton-Boxborough	5,186	10.9	14.7	4.9
Arlington	5,866	11.5	15.9	4.2
Burlington	3,440	20.6	15.3	6.1
Chelmsford	4,943	19.2	16.7	4.3
Mansfield	3,437	21.9	16.4	2.0
Melrose	3,748	16.1	16.7	5.4
Milton	4,352	14.5	17.0	2.7
Natick	5,308	13.5	16.5	3.4
Shrewsbury	5,885	18.0	14.6	2.7
Wakefield	3,318	18.3	17.6	2.6
Walpole	3,667	16.9	15.2	4.1



With regard to the number of economically disadvantaged students enrolled, Chelmsford falls in the top third of its most comparable districts. Two districts have a higher percentage of students and eight districts have a lower percentage of students designated economically disadvantaged. Some 19.2% of all Chelmsford Public School students are identified as economically disadvantaged. This is a significant increase from just a few years ago (2014-15) when 8.2% of all Chelmsford Public School students were identified as economically disadvantaged.

With respect to the number of students identified with disabilities (SWD), Chelmsford falls in the top third of its most comparable districts. Of all Chelmsford Public School students, 16.7% have disabilities and require special education services, as outlined in their Individual Education Plan (IEP). Eight districts have a lower percentage of students and two districts have a higher percentage of students identified with disabilities.

The percentage of students classified as English language learners (ELL) in the Chelmsford Public Schools is higher than seven, and less than three of its ten most comparable communities. In Chelmsford, 4.3% of all students are classified as ELL.

### **Comparable Community Analysis: Financial Support**

Within the last few years, DESE has tried to make district and school demographic and performance data more accessible to district staff and the general public. The District Analysis and Review Tools (DARTs) provided by DESE allow users to track and analyze data over time to make comparisons to state and comparable districts. The DARTs select the ten most comparable school districts in the state based on student enrollment characteristics, special populations, and grade-span groupings (i.e., K-12, elementary, secondary). Grade-span groupings are an important point of comparison because districts are often compared with their neighbors based solely on geography. However, a district's comparison to similar districts across the state is often more valuable when balancing programs and services against level of spending and student achievement.

Table II highlights actual net school spending in FY2021 as a percentage of required net school spending for the ten most comparable districts to Chelmsford, as determined by DESE.

**Table II. DESE Comparable Districts: Actual Percentage of Required Net School Spending**

District	FY2021 Actual % of Required NSS
Burlington	88.9 %
Wakefield	43.7 %
Arlington	42.9 %
Natick	41.4 %
Walpole	36.7 %
Acton-Boxborough	35.0 %
Milton	34.7 %
Chelmsford	33.7 %
<b>State</b>	<b>25.9 %</b>
Mansfield	24.6 %
Melrose	17.8 %
Shrewsbury	14.7 %

Table II shows that three comparable districts (Mansfield, Melrose, and Shrewsbury) spent less than Chelmsford in FY2021 as a percentage in excess of the district's required net school spending. Seven comparable districts (Burlington, Wakefield, Arlington, Natick, Walpole, Acton-Boxborough, and Milton) spent more than Chelmsford in FY2021 as a percentage in excess of the district's required net school spending. In addition to the ten comparable districts as determined by DESE, the FY2021 state median is listed at 25.9% as a percentage in excess of required net school spending.

DARTs also analyze other aspects of comparable districts, including staff-to-student ratios. DESE reports the most recent staff-to-student data for FY2021, which ended June 30, 2021. Table III presents the overall student-teacher ratio in Chelmsford, its ten most comparable districts as determined by DESE, and the state average.

**Table III. DESE Comparable Districts: FY2021 Student-Teacher Ratio**

District	Student : Teacher Ratio
Burlington	10.7 : 1
Mansfield	11.8 : 1
Natick	12.0 : 1
<b>State</b>	<b>12.1 : 1</b>
Arlington	12.4 : 1
Wakefield	12.5 : 1
Acton-Boxborough	12.8 : 1
Chelmsford	12.8 : 1
Walpole	12.9 : 1
Melrose	13.3 : 1
Milton	13.7 : 1
Shrewsbury	14.9 : 1

Table III shows that among its most comparable districts in the state, Chelmsford’s student-teacher ratio is better than four of its peer communities (Walpole, Melrose, Milton, and Shrewsbury). However, five of its peer communities (Burlington, Mansfield, Natick, Arlington, Wakefield) have a better student-teacher ratio than Chelmsford. One peer community, Acton-Boxborough has the same student-teacher ratio as Chelmsford. The average student-teacher ratio among all Massachusetts school districts is also lower than Chelmsford's. Even though Chelmsford has had an enrollment decline of 451 students in its foundation enrollment between FY2008 and FY2021, its current student-teacher ratio is still higher than the state average.

The student-teacher ratio is helpful for gauging a district's overall standing with regard to its comparable communities, but it does not give a true picture of the district's student-teacher ratio. This calculation takes all students reported on the October 1 headcount and divides them by the number of teachers in the district. The ratio does not consider special programs with lower-than-average class size (i.e., self-contained special education programs). At the regular meeting of the Chelmsford School Committee on December 20, 2022, grade-by-grade breakdowns of student enrollment at each elementary and middle school in the district were reported. These figures are more useful for budgeting purposes because they depict actual homeroom class size. The October 1, 2022 student enrollment report is included as Appendix A.

Another measure commonly referred to when reviewing spending among school districts is average teacher salaries. Table IV lists the data for each comparable district and the state. These data show that Chelmsford’s average teacher salary is higher than one of its peer communities (Melrose) and lower than nine peer communities (Burlington, Mansfield, Acton-

Boxborough, Shrewsbury, Milton, Wakefield, Walpole, Natick, and Arlington). The average teacher salary for all school districts in the state is higher than Chelmsford's average.

**Table IV. DESE Comparable Districts: FY2021 Average Teacher Salary**

District	Average Teacher Salary
Burlington	\$ 103,732
Mansfield	\$ 91,284
Acton-Boxborough	\$ 91,268
Shrewsbury	\$ 87,977
Milton	\$ 87,757
<b>State</b>	<b>\$ 86,105</b>
Wakefield	\$ 85,789
Walpole	\$ 84,948
Natick	\$ 84,410
Arlington	\$ 83,411
Chelmsford	\$ 82,957
Melrose	\$ 76,369

Another measure often used to compare districts is the amount of money spent to educate each student in the district, often referred to as the per-pupil expenditure. This cumulative figure includes all district expenditures on administration; instructional leadership; teachers; teaching services; professional development; instructional materials and equipment (including technology); guidance, counseling, and testing services; pupil services; operations and maintenance; and employee benefits. Table V presents the FY2021 in-district per-pupil expenditure for each of Chelmsford’s comparable districts.

**Table V. DESE Comparable Districts: FY2021 Per-Pupil Expenditures**

District	Per-Pupil Expenditure
Burlington	\$ 21,858
<b>State</b>	<b>\$ 18,522</b>
Mansfield	\$ 18,444
Acton-Boxborough	\$ 17,493
Wakefield	\$ 16,984
Arlington	\$ 16,920
Chelmsford	\$ 16,430
Walpole	\$ 16,391
Natick	\$ 16,071
Milton	\$ 15,661
Shrewsbury	\$ 14,395
Melrose	\$ 13,539

DESE provides the per-pupil expenditures for in-district students. As Table V shows, five of our comparable districts (Burlington, Mansfield, Acton-Boxborough, Wakefield, and Arlington) spent more overall per pupil than Chelmsford, and five comparable districts (Walpole, Natick, Milton, Shrewsbury, and Melrose) spent less. The median per-pupil expenditure for all districts in the state is \$2,092 higher than Chelmsford.

## **Conclusion**

The Chelmsford Public School District provides an exceptional education to the students entrusted to our care. The district effectively uses the resources appropriated annually by Town Meeting to serve the needs of an ever-diversifying student population. Although Chelmsford exceeds minimum net school spending on public education, and spends slightly more than the state average of district spending above net school spending, Chelmsford spends \$ 2,092 less per-pupil than the state median per-pupil expenditure statewide. In Chelmsford, average teacher salaries are lower and student-teacher ratios are higher than the state average, but they are in the low- to mid-range of comparable districts. Per-pupil spending is lower than the state average but in the mid-range of per-pupil spending in comparable districts.

Additional funding would enhance the educational experience of Chelmsford students, but the programs and services currently provided yield exceptional results, as demonstrated by standardized testing measures. Overall, our students' academic achievement makes it clear that the town of Chelmsford is receiving a positive return on its investment in public education. Chelmsford's students are also involved in athletics, community service, and fine and performing arts, thereby fulfilling the roles of productive and valued members of the community.

## **FY2024 Budget Overview**

Several budget assumptions underlie the FY2024 budget. The town manager has included a \$ 3.2 million increase in funding for the Chelmsford Public Schools, an increase from \$ 67.5 million to \$ 70.7 million in the Town of Chelmsford FY2024 general operating budget. Following is a list of the assumptions that have been incorporated in the FY2024 superintendent's recommended budget.

- All FY2024 salaries have been increased in accordance with the applicable collective bargaining and individual employment agreements. "Step" increases and "lane changes" have been incorporated in the FY2024 recommended budget figures. Anticipated

teacher vacancies from announced retirements have been budgeted at \$69,268 (Step 3 on the master's degree salary schedule). All but one collective bargaining agreement is settled for FY2024 providing reliable salary data for budgeting purposes. Funds have been reserved for collective bargaining with the building custodians in the FY2024 recommended budget.

The FY2024 budget further supports students and families in a few significant ways through additional staffing and program offerings targeted in high-need focus areas:

- The FY2024 budget provides an additional special education staff member for the second phase implementation of the in-district Language Based Program at the middle school level (6<sup>th</sup> grade) – an inclusive, targeted and supportive learning environment for students who require specific and intensive remediation due to language-based reading disabilities. The goal of the language-based program is to continue to develop literacy skills and strategies while supporting access to grade level curricula for students who require a multi-sensory approach to support their reading, writing, listening, speaking and organizational skills.
- The FY2024 budget increases the three (3) Licensed Practical Nurse (LPN) positions from 0.7 to 1.0 at McCarthy and Parker Middle Schools and Chelmsford High School to address the increased service level needs of our students.
- The FY2024 budget increases from 0.5 to 1.0 the Board Certified Behavior Analyst (BCBA) position at Harrington Elementary School to provide required services in accordance with students' Individual Education Plans (IEP) and to address the increased service level needs of our students. The number of students requiring elementary level ASD programming continues to increase. In addition to specialized ASD programming at Byam Elementary School, Harrington Elementary School will also begin to support districtwide ASD programming at the elementary level in FY2024.
- The FY2024 budget maintains the day-to-day substitute teacher rate, day-to-day substitute paraprofessional/recess aide rate, long-term substitute teacher rate, and day-to-day substitute nurse rate to be competitive with surrounding communities and attract the best possible candidates to the Chelmsford Public Schools to fill these important positions on a daily basis.
- The FY2024 budget maintains funding for the implementation of the 1:1 computer initiative for all incoming 5<sup>th</sup> grade students at Parker Middle School and 9<sup>th</sup> grade

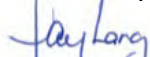
students at Chelmsford High School. Each student will be provided with a district-provided computer (Chromebook) for use at home and in school.

The FY2024 superintendent's recommended budget continues to include Circuit Breaker, School Choice, and the CHIPs Revolving Fund as revenue offsets in support of the Chelmsford Public Schools.

The superintendent's recommended FY2024 budget was crafted in support of the district's academic and social emotional goals and initiatives that have been and will continue to be the focus of our collective work in the years to come.

On January 30, 2023, Town Manager Cohen released his recommended FY2024 budget for the Town of Chelmsford. Included in his recommended budget is a \$ 3.2 million increase, \$ 67.5 million to \$ 70.7 million, to support the Chelmsford Public Schools. I will be working closely with the schools on enrollment projections, especially the middle schools and high school, as they complete their course registration and selection process for 2023/24. I look forward to working with the school committee to review and present to town meeting an FY2024 local operating budget for the Chelmsford Public Schools that not only maintains the integrity of the programs and services we offer, but continues to align our available resources to meet the identified district goals and objectives for the 2023/24 school year.

Yours truly,



Jay Lang, Ed.D.

Superintendent of Schools

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Summary Level Totals

	2020-21 FPE	2020-21 ACTUAL	2021-22 FPE	2021-22 BUDGET	2022-23 FPE	2022-23 BUDGET	2023-24 FPE	2023-24 BUDGET
1110 SCHOOL COMMITTEE	0.0	23,513	0.0	25,816	0.0	34,050	0.0	34,050
1210 SUPERINTENDENT	3.0	403,100	3.0	439,979	3.0	449,689	3.0	454,125
1220 ASST. SUPERINTENDENT	2.0	235,225	2.0	243,331	2.0	256,685	2.0	262,742
1230 DISTRICT WIDE	0.0	339,287	0.0	405,496	0.0	420,700	0.0	530,700
1410 BUSINESS AND FINANCE	6.0	400,180	6.0	417,120	6.0	437,984	6.0	449,652
1420 HUMAN RESOURCES	3.7	239,283	3.3	233,267	3.3	349,592	3.6	362,969
1430 - 1435 LEGAL SERVICES & SETTLEMENTS	0.0	115,053	0.0	86,063	0.0	178,000	0.0	128,000
1450 DISTRICTWIDE MIS	10.0	1,219,945	10.0	1,490,875	10.0	1,422,680	10.0	1,476,567
2110 CURRICULUM DIRECTORS - REGULAR EDUCATION	12.0	1,214,937	12.0	1,288,460	12.0	1,325,968	12.0	1,400,891
2110 CURRICULUM DIRECTORS - SPECIAL EDUCATION	9.0	877,390	9.0	913,441	9.0	936,347	9.0	982,289
2210 SCHOOL LEADERSHIP	41.0	2,656,838	42.0	2,748,087	42.0	2,917,971	42.0	3,088,474
2300 - 2305 CLASSROOM TEACHERS - REGULAR EDUCATION	291.9	23,064,296	291.9	23,514,254	291.9	25,385,515	284.9	25,224,967
2310 TEACHERS SPECIALISTS - REGULAR EDUCATION	20.0	1,637,470	20.0	1,737,981	20.0	2,098,640	20.0	2,227,404
2310 TEACHERS SPECIALISTS - SPECIAL EDUCATION	85.0	6,365,810	85.0	6,588,205	88.0	6,899,777	89.5	7,430,185
2320 MEDICAL/THERAPEUTIC SERVICES	5.4	399,456	5.4	400,000	5.4	412,390	5.4	447,729
2325 SUBSTITUTES	0.0	447,720	0.0	517,622	0.0	811,000	0.0	811,000
2330 PARAPROFESSIONALS	219.5	3,365,979	219.5	3,529,062	221.5	4,249,008	223.5	4,696,835
2340 LIBRARY/MEDIA CENTER	15.0	761,187	15.0	762,078	15.0	792,616	15.0	829,070
2357 PROFESSIONAL DEVELOPMENT	0.0	80,633	0.0	123,055	0.0	218,275	0.0	218,275
2410 - 2415 TEXTBOOKS & INSTRUCTIONAL MATERIALS	0.0	963,975	0.0	515,538	0.0	563,440	0.0	547,405
2420 INSTRUCTIONAL EQUIPMENT	0.0	194,997	0.0	143,127	0.0	161,450	0.0	173,300
2430 GENERAL SUPPLIES	0.0	650,559	0.0	687,274	0.0	594,808	0.0	597,008
2440 OTHER INSTRUCTIONAL SERVICES - SPECIAL ED	0.0	87,366	0.0	150,934	0.0	190,000	0.0	190,000
2451 - 2455 CLASSROOM INST TECHNOLOGY & SOFTWARE	0.0	1,189,656	0.0	1,117,716	0.0	695,000	0.0	735,000
2710 - 2800 GUIDANCE & PSYCHOLOGICAL SERVICES	29.0	2,284,570	29.0	2,333,461	33.0	2,705,864	32.8	2,874,759
3200 MEDICAL & HEALTH SERVICES	10.6	780,646	10.6	824,110	10.6	884,101	11.5	995,976
3300 TRANSPORTATION	4.0	3,269,206	4.0	3,962,466	4.0	4,298,419	4.0	4,467,560
3400 FOOD SERVICES	1.0	438,294	1.0	436,870	1.0	123,174	1.0	125,628
3510 ATHLETIC DEPARTMENT	3.4	1,046,183	3.4	988,674	3.4	922,338	3.4	950,696
3520 OTHER STUDENT ACTIVITIES	0.0	157,900	0.0	207,680	0.0	202,690	0.0	204,240
3600 SCHOOL SECURITY	4.0	201,589	4.0	213,377	4.0	192,351	4.0	204,004
4110 - 4210 - 4230 CUSTODIAL SERVICES	11.3	2,379,908	11.3	2,030,941	11.3	1,972,196	11.0	1,943,177
4120 - 4130 HEATING OF BUILDINGS & UTILITY SERVICES	0.0	1,121,846	0.0	1,314,510	0.0	1,273,070	0.0	1,311,145
5150 EMPLOYEE SEPARATION COSTS	0.0	248,607	0.0	288,464	0.0	249,632	0.0	144,593
6200 - 7200 CIVIC ACTIVITIES & CAPITAL LAND & BLDGS	0.0	668,469	0.0	-	0.0	-	0.0	-
9300 TUITIONS	0.0	2,135,927	0.0	3,399,033	0.0	2,874,580	0.0	4,179,586
<b>Grand Total</b>	<b>786.8</b>	<b>61,667,000</b>	<b>787.4</b>	<b>64,078,367</b>	<b>796.4</b>	<b>67,500,000</b>	<b>793.6</b>	<b>70,700,000</b>



Chelmsford Public School District  
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Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1110 SCHOOL COMMITTEE</b>						
RECORDING SECRETARY	\$ 5,400	\$ 4,400	-	\$ 5,850	-	\$ 5,850
Total Personnel	\$ 5,400	\$ 4,400	0.0	\$ 5,850	0.0	\$ 5,850
OTHER EXPENSES	\$ 18,113	\$ 21,416	-	\$ 28,000	-	\$ 28,000
SUPPLIES	\$ -	\$ -	-	\$ 200	-	\$ 200
Total Non-Personnel	\$ 18,113	\$ 21,416	0.0	\$ 28,200	0.0	\$ 28,200
<b>Total 1110 SCHOOL COMMITTEE</b>	<b>\$ 23,513</b>	<b>\$ 25,816</b>	<b>0.0</b>	<b>\$ 34,050</b>	<b>0.0</b>	<b>\$ 34,050</b>

Chelmsford Public School District  
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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1210 SUPERINTENDENT</b>						
SUPERINTENDENT OF SCHOOLS	\$ 200,277	\$ 204,283	1.0	\$ 208,368	1.0	\$ 217,577
VACATION BUYBACK	\$ 20,176	\$ 21,440	-	\$ 22,708	-	\$ 14,314
ADMINISTRATIVE ASSISTANT	\$ 43,429	\$ 73,920	1.0	\$ 58,140	1.0	\$ 59,886
COMMUNICATIONS & MEDIA DIRECTOR	\$ 41,895	\$ 61,200	1.0	\$ 62,424	1.0	\$ 64,298
<b>Total Personnel</b>	<b>\$ 305,777</b>	<b>\$ 360,843</b>	<b>3.0</b>	<b>\$ 351,640</b>	<b>3.0</b>	<b>\$ 356,075</b>
CONTRACTED SERVICES	\$ 46,692	\$ 12,350	-	\$ 50,000	-	\$ 50,000
OTHER EXPENSES	\$ 48,719	\$ 61,111	-	\$ 38,049	-	\$ 38,050
SUPPLIES	\$ 1,912	\$ 5,675	-	\$ 10,000	-	\$ 10,000
<b>Total Non-Personnel</b>	<b>\$ 97,323</b>	<b>\$ 79,136</b>	<b>0.0</b>	<b>\$ 98,049</b>	<b>0.0</b>	<b>\$ 98,050</b>
<b>Total 1210 SUPERINTENDENT</b>	<b>\$ 403,100</b>	<b>\$ 439,979</b>	<b>3.0</b>	<b>\$ 449,689</b>	<b>3.0</b>	<b>\$ 454,125</b>

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1220 ASSISTANT SUPERINTENDENT</b>						
ASSISTANT SUPERINTENDENT OF SCHOOLS	\$ 157,000	\$ 160,060	1.0	\$ 163,181	1.0	\$ 167,161
PERFORMANCE BONUS & VACATION BUYBACK	\$ 11,711	\$ 11,845	-	\$ 11,982	-	\$ 12,332
ADMINISTRATIVE ASSISTANT	\$ 56,480	\$ 56,395	1.0	\$ 57,522	1.0	\$ 59,249
<b>Total Personnel</b>	<b>\$ 225,191</b>	<b>\$ 228,300</b>	<b>2.0</b>	<b>\$ 232,685</b>	<b>2.0</b>	<b>\$ 238,742</b>
OTHER EXPENSES	\$ 5,487	\$ 12,617	-	\$ 19,000	-	\$ 19,000
SUPPLIES	\$ 4,547	\$ 2,414	-	\$ 5,000	-	\$ 5,000
<b>Total Non-Personnel</b>	<b>\$ 10,034</b>	<b>\$ 15,031</b>	<b>0.0</b>	<b>\$ 24,000</b>	<b>0.0</b>	<b>\$ 24,000</b>
<b>Total 1220 ASSISTANT SUPERINTENDENT</b>	<b>\$ 235,225</b>	<b>\$ 243,331</b>	<b>2.0</b>	<b>\$ 256,685</b>	<b>2.0</b>	<b>\$ 262,742</b>

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1230 DISTRICT WIDE</b>						
ADVERTISING	\$ 806	\$ 1,050	-	\$ 1,500	-	\$ 1,500
COPIERS	\$ 102,474	\$ 142,904	-	\$ 140,000	-	\$ 250,000
DUES & CONFERENCES (COORDINATORS)	\$ 1,375	\$ 5,609	-	\$ 13,000	-	\$ 13,000
POSTAGE	\$ 28,609	\$ 35,189	-	\$ 36,200	-	\$ 36,200
ADMINISTRATIVE SOFTWARE	\$ 206,023	\$ 220,744	-	\$ 230,000	-	\$ 230,000
Total Non-Personnel	\$ 339,287	\$ 405,496	0.0	\$ 420,700	0.0	\$ 530,700
<b>Total 1230 DISTRICT WIDE</b>	<b>\$ 339,287</b>	<b>\$ 405,496</b>	<b>0.0</b>	<b>\$ 420,700</b>	<b>0.0</b>	<b>\$ 530,700</b>

Notes:

The "copiers" line item has increased as a majority of the existing copier fleet was purchased in January of 2020, when the five-year lease expired. The budget increase is to address the per click maintenance costs that occurs after the warranty period (three years) expires, as well as replacing three aging copiers in the CHS RICOH Center that are from 2014 and 2019.

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Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1410 BUSINESS AND FINANCE</b>						
DIRECTOR OF BUSINESS & FINANCE	\$ 127,726	\$ 133,538	1.0	\$ 139,614	1.0	\$ 143,104
VACATION BUYBACK	\$ 5,602	\$ 5,857	-	\$ 6,123	-	\$ 6,277
BUSINESS OFFICE STAFF	\$ 251,461	\$ 259,291	5.0	\$ 267,247	5.0	\$ 275,271
Total Personnel	\$ 384,789	\$ 398,686	6.0	\$ 412,984	6.0	\$ 424,652
CONTRACTED SERVICES	\$ 10,300	\$ 11,000	-	\$ 15,000	-	\$ 15,000
OTHER EXPENSES	\$ 3,028	\$ 3,964	-	\$ 6,900	-	\$ 6,900
SUPPLIES	\$ 2,063	\$ 3,470	-	\$ 3,100	-	\$ 3,100
Total Non-Personnel	\$ 15,391	\$ 18,434	0.0	\$ 25,000	0.0	\$ 25,000
<b>Total 1410 BUSINESS AND FINANCE</b>	<b>\$ 400,180</b>	<b>\$ 417,120</b>	<b>6.0</b>	<b>\$ 437,984</b>	<b>6.0</b>	<b>\$ 449,652</b>

Notes:

The "contracted services" line item contains funding associated with the MA DESE End-of-Year Report financial audit and one (1) student activity account audit annually.

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1420 HUMAN RESOURCES</b>						
DIRECTOR OF PERSONNEL & PROFESSIONAL LEARNING	\$ 131,726	\$ 105,683	1.0	\$ 139,614	1.0	\$ 136,209
VACATION BUYBACK	\$ 5,602	\$ -	-	\$ 6,123	-	\$ 5,974
HUMAN RESOURCES OFFICE STAFF	\$ 73,645	\$ 106,031	2.0	\$ 113,730	2.0	\$ 117,145
SUBSTITUTE COORDINATOR	\$ 20,926	\$ 10,522	0.3	\$ 12,750	0.6	\$ 26,266
<b>Total Personnel</b>	<b>\$ 231,899</b>	<b>\$ 222,236</b>	<b>3.3</b>	<b>\$ 272,217</b>	<b>3.6</b>	<b>\$ 285,594</b>
CONTRACTED SERVICES	\$ 1,870	\$ -	-	\$ 45,000	-	\$ 45,000
OTHER EXPENSES	\$ 4,100	\$ 9,725	-	\$ 30,375	-	\$ 30,375
SUPPLIES	\$ 1,414	\$ 1,306	-	\$ 2,000	-	\$ 2,000
<b>Total Non-Personnel</b>	<b>\$ 7,384</b>	<b>\$ 11,031</b>	<b>0.0</b>	<b>\$ 77,375</b>	<b>0.0</b>	<b>\$ 77,375</b>
<b>Total 1420 HUMAN RESOURCES</b>	<b>\$ 239,283</b>	<b>\$ 233,267</b>	<b>3.3</b>	<b>\$ 349,592</b>	<b>3.6</b>	<b>\$ 362,969</b>

Notes:

The "Substitute Coordinator" position FPE has been increased due to a reallocation of time from the "Secretary - Facility Services" position.

The "contracted services" line item contains funding to provide for the costs associated with providing staff employment accommodations necessitated by medical documentation.

The "contracted services" line item contains funding to provide for consulting services related to the upgrade of the personnel management (School Spring) software system utilized by the Chelmsford Public Schools.

The "other expenses" line item contains funding to provide an upgrade to the personnel management system, Talent Ed Records Module.

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Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1430 - 1435 LEGAL SERVICES &amp; SETTLEMENTS</b>						
LEGAL FEES - GENERAL & COLLECTIVE BARGAINING COUNSEL	\$ 99,564	\$ 44,173	-	\$ 125,000	-	\$ 75,000
LEGAL FEES - SPECIAL EDUCATION COUNSEL	\$ 15,489	\$ 41,890	-	\$ 45,000	-	\$ 45,000
LEGAL SETTLEMENTS - SPECIAL EDUCATION	\$ -	\$ -	-	\$ 8,000	-	\$ 8,000
Total Non-Personnel	\$ 115,053	\$ 86,063	0.0	\$ 178,000	0.0	\$ 128,000
<b>Total 1430 - 1435 LEGAL SERVICES &amp; SETTLEMENTS</b>	<b>\$ 115,053</b>	<b>\$ 86,063</b>	<b>0.0</b>	<b>\$ 178,000</b>	<b>0.0</b>	<b>\$ 128,000</b>

Notes:

The "legal services - general" line item has been reduced as collective bargaining costs are anticipated to be less in FY24. Contracts have been settled with all major employee unions for FY24.

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Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>1450 DISTRICTWIDE MIS</b>						
DIRECTOR OF INFO., COMM., & TECHNOLOGY SERVICES	\$ 133,726	\$ 139,538	1.0	\$ 139,614	1.0	\$ 143,104
VACATION BUYBACK	\$ 5,602	\$ 5,857	-	\$ 6,123	-	\$ 6,277
NETWORK OFFICE STAFF	\$ 182,457	\$ 208,200	2.0	\$ 145,462	2.0	\$ 159,388
TECHNOLOGY OFFICE STAFF	\$ 250,803	\$ 331,344	7.0	\$ 414,481	7.0	\$ 425,798
<b>Total Personnel</b>	<b>\$ 572,588</b>	<b>\$ 684,939</b>	<b>10.0</b>	<b>\$ 705,680</b>	<b>10.0</b>	<b>\$ 734,567</b>
CONTRACTED SERVICES	\$ 72,884	\$ 58,526	-	\$ 80,000	-	\$ 80,000
OTHER EXPENSES	\$ -	\$ -	-	\$ 12,000	-	\$ 12,000
EQUIPMENT	\$ 208,815	\$ 50,000	-	\$ 50,000	-	\$ 70,000
NETWORK SERVICES	\$ 306,626	\$ 541,363	-	\$ 440,000	-	\$ 440,000
SECURITY	\$ 39,409	\$ 133,767	-	\$ 100,000	-	\$ 100,000
SUPPLIES	\$ 12,000	\$ 12,000	-	\$ 20,000	-	\$ 20,000
TRAVEL	\$ 7,623	\$ 10,280	-	\$ 15,000	-	\$ 20,000
<b>Total Non-Personnel</b>	<b>\$ 647,357</b>	<b>\$ 805,936</b>	<b>0.0</b>	<b>\$ 717,000</b>	<b>0.0</b>	<b>\$ 742,000</b>
<b>Total 1450 DISTRICTWIDE MIS</b>	<b>\$ 1,219,945</b>	<b>\$ 1,490,875</b>	<b>10.0</b>	<b>\$ 1,422,680</b>	<b>10.0</b>	<b>\$ 1,476,567</b>



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Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2110 CURRICULUM DIRECTORS</b>						
CURRICULUM COORDINATORS	\$ 1,124,350	\$ 1,208,558	11.0	\$ 1,213,107	11.0	\$ 1,284,205
CURRICULUM STIPENDS - Course Scheduler	\$ 5,000	\$ 5,000	-	\$ 5,000	-	\$ 5,000
SECRETARY FOR CURRICULUM COORDINATORS	\$ 37,805	\$ 38,861	1.0	\$ 38,861	1.0	\$ 42,686
<b>Total Personnel</b>	<b>\$ 1,167,155</b>	<b>\$ 1,252,419</b>	<b>12.0</b>	<b>\$ 1,256,968</b>	<b>12.0</b>	<b>\$ 1,331,891</b>
CONTRACTED SERVICES	\$ 24,050	\$ 18,972	-	\$ 35,000	-	\$ 35,000
EQUIPMENT	\$ 5,000	\$ 5,000	-	\$ 5,000	-	\$ 5,000
PROFESSIONAL DEVELOPMENT	\$ 14,428	\$ 7,042	-	\$ 10,000	-	\$ 10,000
SUPPLIES	\$ 2,007	\$ 958	-	\$ 2,000	-	\$ 2,000
TRANSLATION SERVICES	\$ 2,297	\$ 1,414	-	\$ 7,000	-	\$ 7,000
TUITION REIMBURSEMENT	\$ -	\$ 2,655	-	\$ 10,000	-	\$ 10,000
<b>Total Non-Personnel</b>	<b>\$ 47,782</b>	<b>\$ 36,041</b>	<b>0.0</b>	<b>\$ 69,000</b>	<b>0.0</b>	<b>\$ 69,000</b>
<b>Total 2110 CURRICULUM DIRECTORS</b>	<b>\$ 1,214,937</b>	<b>\$ 1,288,460</b>	<b>12.0</b>	<b>\$ 1,325,968</b>	<b>12.0</b>	<b>\$ 1,400,891</b>

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2110 CURRICULUM DIRECTORS - SPECIAL EDUCATION</b>						
DIRECTOR OF STUDENT SUPPORT SERVICES	\$ 130,726	\$ 136,538	1.0	\$ 142,614	1.0	\$ 146,104
VACATION BUYBACK	\$ 5,602	\$ 5,857	-	\$ 6,123	-	\$ 6,408
ASSISTANT DIRECTOR OF STUDENT SUPPORT SERVICES	\$ 113,029	\$ 116,707	1.0	\$ 119,041	1.0	\$ 121,422
SECRETARIES - SPECIAL EDUCATION	\$ 81,803	\$ 85,118	2.0	\$ 87,727	2.0	\$ 95,737
SPECIAL EDUCATION ADMINISTRATIVE CHAIRPERSON	\$ 425,768	\$ 436,904	4.0	\$ 438,226	4.0	\$ 463,093
COORDINATOR OF INTEGRATED PRE-SCHOOL (CHIPS)	\$ 93,212	\$ 106,896	1.0	\$ 108,216	1.0	\$ 115,125
<b>Total Personnel</b>	<b>\$ 850,140</b>	<b>\$ 888,020</b>	<b>9.0</b>	<b>\$ 901,947</b>	<b>9.0</b>	<b>\$ 947,889</b>
COMPUTER EQUIPMENT	\$ 3,508	\$ 2,946	-	\$ 3,500	-	\$ 3,500
DUES/OTHER	\$ 11,495	\$ 12,528	-	\$ 15,000	-	\$ 15,000
PAC EXPENSES	\$ 474	\$ 524	-	\$ 1,000	-	\$ 1,000
SUPPLIES	\$ 8,561	\$ 5,204	-	\$ 6,000	-	\$ 6,000
TRAVEL	\$ 3,212	\$ 4,219	-	\$ 8,900	-	\$ 8,900
<b>Total Non-Personnel</b>	<b>\$ 27,250</b>	<b>\$ 25,421</b>	<b>0.0</b>	<b>\$ 34,400</b>	<b>0.0</b>	<b>\$ 34,400</b>
<b>Total 2110 CURRICULUM DIRECTORS - SPECIAL EDUCATION</b>	<b>\$ 877,390</b>	<b>\$ 913,441</b>	<b>9.0</b>	<b>\$ 936,347</b>	<b>9.0</b>	<b>\$ 982,289</b>

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2210 SCHOOL LEADERSHIP</b>						
PRINCIPALS	\$ 885,358	\$ 899,732	7.0	\$ 927,516	7.0	\$ 956,194
ASSISTANT PRINCIPALS - ELEMENTARY	\$ 416,615	\$ 430,225	4.0	\$ 435,502	4.0	\$ 465,952
ASSISTANT PRINCIPALS - MIDDLE	\$ 218,426	\$ 224,054	2.0	\$ 225,374	2.0	\$ 238,455
DEANS	\$ 339,252	\$ 326,236	3.0	\$ 337,997	3.0	\$ 357,788
CHS ACCREDITATION - Stipends	\$ -	\$ -	-	\$ 7,000	-	\$ 7,000
SECRETARIES	\$ 432,086	\$ 449,249	12.0	\$ 449,685	15.0	\$ 609,901
SCHOOL CLERKS	\$ 238,695	\$ 252,345	12.0	\$ 291,725	9.0	\$ 202,484
COPY CENTER CLERKS	\$ 34,974	\$ 34,065	2.0	\$ 34,465	2.0	\$ 38,043
<b>Total Personnel</b>	<b>\$ 2,565,406</b>	<b>\$ 2,615,906</b>	<b>42.0</b>	<b>\$ 2,709,264</b>	<b>42.0</b>	<b>\$ 2,875,817</b>
ADMIN INST, CONFERENCES & DUES	\$ 13,958	\$ 11,891	-	\$ 41,990	-	\$ 43,140
COMPUTER SUPPLIES & MAINTENANCE	\$ 34,913	\$ 34,261	-	\$ 43,000	-	\$ 43,000
CHS ACCREDITATION	\$ -	\$ 1,441	-	\$ 3,650	-	\$ 3,650
CHS GRADUATION	\$ 23,423	\$ 23,972	-	\$ 28,000	-	\$ 28,000
PRINTING	\$ 2,820	\$ 4,700	-	\$ 18,542	-	\$ 21,342
SOFTWARE	\$ 6,100	\$ 27,301	-	\$ 40,000	-	\$ 40,000
SUPPLIES	\$ 10,218	\$ 28,615	-	\$ 33,525	-	\$ 33,525
<b>Total Non-Personnel</b>	<b>\$ 91,432</b>	<b>\$ 132,181</b>	<b>0.0</b>	<b>\$ 208,707</b>	<b>0.0</b>	<b>\$ 212,657</b>
<b>Total 2210 SCHOOL LEADERSHIP</b>	<b>\$ 2,656,838</b>	<b>\$ 2,748,087</b>	<b>42.0</b>	<b>\$ 2,917,971</b>	<b>42.0</b>	<b>\$ 3,088,474</b>

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Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2300 - 2305 CLASSROOM TEACHERS - REGULAR EDUCATION</b>						
LONGEVITY	\$ 45,525	\$ 22,280	-	\$ 6,650	-	\$ 13,295
SALARY RESERVE FOR LEVEL (LANE) CHANGES	\$ -	\$ -	-	\$ 106,657	-	\$ 138,124
SALARY RESERVE FOR COLA	\$ -	\$ -	-	\$ 1,352,522	-	\$ 66,960
ELEMENTARY TEACHERS	\$ 5,450,801	\$ 5,729,309	75.0	\$ 5,892,352	74.0	\$ 6,186,432
KINDERGARTEN TEACHERS	\$ 1,346,635	\$ 1,341,404	18.0	\$ 1,345,730	17.0	\$ 1,353,994
MIDDLE SCHOOL TEACHERS - GRADES 5 & 6	\$ 2,748,144	\$ 2,732,282	32.0	\$ 2,710,486	32.0	\$ 2,895,445
TEACHERS - ART	\$ 836,020	\$ 803,070	10.4	\$ 819,449	10.4	\$ 859,001
TEACHERS - BUSINESS	\$ 172,978	\$ 175,955	2.0	\$ 176,438	2.0	\$ 187,224
TEACHERS - ENGLISH	\$ 1,801,758	\$ 1,878,095	23.0	\$ 1,987,298	22.0	\$ 2,059,831
TEACHERS - FAMILY CONSUMER SCIENCE	\$ 86,489	\$ 88,219	1.0	\$ 88,219	1.0	\$ 93,612
TEACHERS - HEALTH	\$ 593,497	\$ 563,570	7.0	\$ 569,703	7.0	\$ 614,680
TEACHERS - MATHEMATICS	\$ 2,122,171	\$ 2,117,832	25.0	\$ 2,205,104	24.0	\$ 2,256,770
TEACHERS - MUSIC	\$ 1,053,726	\$ 1,102,458	14.1	\$ 1,122,678	14.1	\$ 1,189,559
TEACHERS - PHYSICAL EDUCATION	\$ 1,087,619	\$ 1,162,748	13.8	\$ 1,184,649	13.8	\$ 1,274,442
TEACHERS - SCIENCE	\$ 1,941,702	\$ 1,968,960	24.0	\$ 1,940,144	23.0	\$ 2,018,753
TEACHERS - SOCIAL STUDIES	\$ 1,869,213	\$ 1,946,841	22.0	\$ 1,926,318	21.0	\$ 1,968,392
TEACHERS - TECHNOLOGY	\$ 683,534	\$ 657,620	9.0	\$ 693,647	9.0	\$ 764,393
TEACHERS - WORLD LANGUAGE	\$ 1,158,319	\$ 1,157,927	15.6	\$ 1,190,103	14.6	\$ 1,213,282
STIPENDS - PRINCIPAL DESIGNEE (ELEMENTARY & MIDDLE)	\$ 7,218	\$ 7,218	-	\$ 7,218	-	\$ 7,583
STIPENDS - TEAM LEADERS & SPECIALISTS (ELEMENTARY)	\$ 33,684	\$ 33,684	-	\$ 33,684	-	\$ 35,389
STIPENDS - TEAM LEADERS & FACILITATORS (MIDDLE)	\$ 25,263	\$ 24,782	-	\$ 26,466	-	\$ 27,806
Total Personnel	\$ 23,064,296	\$ 23,514,254	291.9	\$ 25,385,515	284.9	\$ 25,224,967
<b>Total 2300 - 2305 CLASSROOM TEACHERS - REGULAR EDUCATION</b>	<b>\$ 23,064,296</b>	<b>\$ 23,514,254</b>	<b>291.9</b>	<b>\$ 25,385,515</b>	<b>284.9</b>	<b>\$ 25,224,967</b>

Category Level Detail

	FY2021	FY2022	FY23	FY2023	FY24	FY2024
	ACTUAL	ACTUAL	FPE	BUDGET	FPE	BUDGET

**2310 TEACHER SPECIALISTS - REGULAR EDUCATION**

TUTORING	\$ 6,307	\$ 61,006	-	\$ 408,800	-	\$ 408,800
TEACHERS - ENGLISH LANGUAGE LEARNERS	\$ 489,228	\$ 506,852	7.0	\$ 541,942	7.0	\$ 586,051
TEACHERS - READING	\$ 1,141,935	\$ 1,170,123	13.0	\$ 1,147,898	13.0	\$ 1,232,553
Total Personnel	\$ 1,637,470	\$ 1,737,981	20.0	\$ 2,098,640	20.0	\$ 2,227,404
<b>Total 2310 TEACHERS SPECIALIST - REGULAR EDUCATION</b>	<b>\$ 1,637,470</b>	<b>\$ 1,737,981</b>	<b>20.0</b>	<b>\$ 2,098,640</b>	<b>20.0</b>	<b>\$ 2,227,404</b>

Notes:

The "tutoring" line item contains funding to provide twenty (20) part-time instructional staff positions to augment grant funding in support of the elementary and middle school interventionist staffing/model.

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2310 TEACHER SPECIALISTS - SPECIAL EDUCATION</b>						
BOARD CERTIFIED BEHAVIOR ANALYST (BCBA)	\$ 401,886	\$ 404,253	5.0	\$ 417,007	5.5	\$ 470,680
TEACHERS - INTEGRATED PRE-SCHOOL	\$ 600,490	\$ 631,023	8.0	\$ 651,802	8.0	\$ 707,091
Less: Offset to CHIPS Revolving Fund	\$ -	\$ -	-	\$ (115,000)	-	\$ (115,000)
TEACHERS - SPECIAL EDUCATION	\$ 4,172,543	\$ 4,347,796	61.0	\$ 4,707,227	62.0	\$ 5,079,784
TEACHERS - SPEECH LANGUAGE PATHOLOGIST	\$ 1,096,459	\$ 1,088,056	14.0	\$ 1,133,741	14.0	\$ 1,182,630
TEACHERS - SUMMER SCHOOL	\$ 94,432	\$ 117,077	-	\$ 105,000	-	\$ 105,000
Total Personnel	\$ 6,365,810	\$ 6,588,205	88.0	\$ 6,899,777	89.5	\$ 7,430,185
<b>Total 2310 TEACHER SPECIALISTS - SPECIAL EDUCATION</b>	<b>\$ 6,365,810</b>	<b>\$ 6,588,205</b>	<b>88.0</b>	<b>\$ 6,899,777</b>	<b>89.5</b>	<b>\$ 7,430,185</b>

Notes:

The "teachers - integrated pre-school" line item is offset by \$ 115,000 allocated to the CHIPS Revolving Fund.

The "teachers - special education" line item contains funding to add a 1.0 special education teacher position (a new middle school language based program) to comply with Individual Education Plans (IEPs).

The "board certified behavior analyst (bcba)" line item contains funding to increase the 0.5 board certified behavior analyst position to 1.0 at Harrington Elementary School to support new elementary level ASD programming.

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2320 MEDICAL/THERAPEUTIC SERVICES</b>						
PHYSICAL THERAPISTS	\$ 111,200	\$ 117,921	1.4	\$ 121,602	1.4	\$ 132,253
OCCUPATIONAL THERAPISTS	\$ 288,256	\$ 282,079	4.0	\$ 290,788	4.0	\$ 315,476
Total Personnel	\$ 399,456	\$ 400,000	5.4	\$ 412,390	5.4	\$ 447,729
<b>Total 2320 MEDICAL/THERAPEUTIC SERVICES</b>	<b>\$ 399,456</b>	<b>\$ 400,000</b>	<b>5.4</b>	<b>\$ 412,390</b>	<b>5.4</b>	<b>\$ 447,729</b>

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2325 SUBSTITUTES</b>						
SUBSTITUTES - PARAS AND SECRETARIES	\$ 50,962	\$ 103,043	-	\$ 157,000	-	\$ 157,000
SUBSTITUTE TEACHERS - DAY-TO-DAY	\$ 212,700	\$ 257,344	-	\$ 422,000	-	\$ 422,000
SUBSTITUTE TEACHERS - LONG TERM	\$ 146,058	\$ 100,235	-	\$ 232,000	-	\$ 232,000
SUBSTITUTE TEACHERS - CONTRACTED SERVICES	\$ 38,000	\$ 57,000	-	\$ -	-	\$ -
Total Personnel	\$ 447,720	\$ 517,622	0.0	\$ 811,000	0.0	\$ 811,000
<b>Total 2325 SUBSTITUTES</b>	<b>\$ 447,720</b>	<b>\$ 517,622</b>	<b>0.0</b>	<b>\$ 811,000</b>	<b>0.0</b>	<b>\$ 811,000</b>

Notes:

**FY2024  
Rates**

Rate Types:

Day-to-Day Substitute Teacher	\$ 125.00/Day
Day-to-Day Substitute Teacher (Retired Teacher - formerly licensed) Associates Degree Required/Bachelor's Degree Preferred	\$ 150.00/Day
Long-Term Substitute Teacher (10+ days in same assignment) Bachelor's Degree & DESE License Required	\$ 200/Day
Day-to-Day Substitute Paraprofessional or Recess Aide No degree required	\$ 16.00/Hour



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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2330 PARAPROFESSIONALS</b>						
LUNCH & RECESS AIDES	\$ 318,612	\$ 399,497	50.0	\$ 439,751	52.0	\$ 494,834
PARAPROFESSIONALS - SPECIAL EDUCATION	\$ 3,034,717	\$ 3,113,932	171.5	\$ 3,795,257	171.5	\$ 4,176,801
PARAPROFESSIONALS - TOILETING STIPEND	\$ 12,650	\$ 15,633	-	\$ 14,000	-	\$ 25,200
Total Personnel	\$ 3,365,979	\$ 3,529,062	221.5	\$ 4,249,008	223.5	\$ 4,696,835
<b>Total 2330 PARAPROFESSIONALS</b>	<b>\$ 3,365,979</b>	<b>\$ 3,529,062</b>	<b>221.5</b>	<b>\$ 4,249,008</b>	<b>223.5</b>	<b>\$ 4,696,835</b>

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2340 LIBRARY/MEDIA CENTER</b>						
LIBRARIANS	\$ 251,392	\$ 259,629	3.0	\$ 262,222	3.0	\$ 280,092
LIBRARY AIDES	\$ 182,336	\$ 189,128	4.0	\$ 193,772	4.0	\$ 198,079
LIBRARY CLERKS - CIRCULATION	\$ 52,413	\$ 54,063	2.0	\$ 54,063	2.0	\$ 59,540
TECHNOLOGY ASSISTANTS	\$ 275,046	\$ 259,258	6.0	\$ 282,559	6.0	\$ 291,359
Total Personnel	\$ 761,187	\$ 762,078	15.0	\$ 792,616	15.0	\$ 829,070
<b>Total 2340 LIBRARIANS/MEDIA CENTER</b>	<b>\$ 761,187</b>	<b>\$ 762,078</b>	<b>15.0</b>	<b>\$ 792,616</b>	<b>15.0</b>	<b>\$ 829,070</b>

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2357 PROFESSIONAL DEVELOPMENT</b>						
MENTOR STIPENDS	\$ 24,154	\$ 30,046	-	\$ 35,000	-	\$ 35,000
Total Personnel	\$ 24,154	\$ 30,046	0.0	\$ 35,000	0.0	\$ 35,000
COURSE REIMBURSEMENT - SECRETARIES & PARAPROFESSIONALS	\$ 800	\$ -	-	\$ 5,000	-	\$ 5,000
COURSE REIMBURSEMENT - TEACHERS	\$ 33,739	\$ 57,013	-	\$ 75,000	-	\$ 75,000
DUES & CONFERENCES	\$ 21,940	\$ 35,996	-	\$ 53,275	-	\$ 53,275
SPEAKERS & WORKSHOPS	\$ -	\$ -	-	\$ 50,000	-	\$ 50,000
Total Non-Personnel	\$ 56,479	\$ 93,009	0.0	\$ 183,275	0.0	\$ 183,275
<b>Total 2357 PROFESSIONAL DEVELOPMENT</b>	<b>\$ 80,633</b>	<b>\$ 123,055</b>	<b>0.0</b>	<b>\$ 218,275</b>	<b>0.0</b>	<b>\$ 218,275</b>

Notes:

A "speakers and workshop" line item has been included to provide for fees and materials associated with districtwide professional development initiatives.

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2410 - 2415 TEXTBOOKS &amp; INSTRUCTIONAL MATERIALS</b>						
CONTRACTED SERVICES - REBINDING	\$ 483	\$ 1,011	-	\$ 4,000	-	\$ 4,000
CONTRACTED SERVICES - LIBRARY	\$ 11,000	\$ 6,282	-	\$ 11,000	-	\$ 6,000
CURRICULUM EXPENSE - SPECIAL EDUCATION	\$ 26,884	\$ 32,874	-	\$ 42,000	-	\$ 42,000
EXTENDED YEAR / SUMMER CURRICULUM DEVELOPMENT	\$ 4,085	\$ 8,615	-	\$ 50,000	-	\$ 50,000
SUPPLIES - LIBRARY	\$ 32,616	\$ 34,401	-	\$ 37,000	-	\$ 42,000
TEXTBOOK ADOPTIONS - DISTRICT-WIDE	\$ 610,242	\$ 133,927	-	\$ 141,235	-	\$ 127,000
TEXTS - GENERAL	\$ -	\$ -	-	\$ 3,186	-	\$ 3,186
TEXTS - BUSINESS	\$ 5,000	\$ 9,500	-	\$ 12,000	-	\$ 12,000
TEXTS - ENGLISH LANGUAGE LEARNERS	\$ 454	\$ 2,928	-	\$ 3,000	-	\$ 3,000
TEXTS - ENGLISH LANGUAGE ARTS	\$ 84,635	\$ 79,731	-	\$ 84,000	-	\$ 87,000
TEXTS - FOREIGN LANGUAGE	\$ 8,415	\$ 9,498	-	\$ 9,800	-	\$ 11,000
TEXTS - HEALTH	\$ -	\$ -	-	\$ -	-	\$ -
TEXTS - MATHEMATICS	\$ 97,299	\$ 101,703	-	\$ 106,252	-	\$ 106,252
TEXTS - MUSIC	\$ 8,899	\$ 7,874	-	\$ 9,967	-	\$ 9,967
TEXTS - READING	\$ 3,666	\$ 3,134	-	\$ 6,000	-	\$ 6,000
TEXTS - SCIENCE	\$ 29,477	\$ 43,339	-	\$ 12,000	-	\$ 10,000
TEXTS - SOCIAL STUDIES	\$ 40,820	\$ 40,721	-	\$ 32,000	-	\$ 28,000
Total Non-Personnel	\$ 963,975	\$ 515,538	0.0	\$ 563,440	0.0	\$ 547,405
<b>Total 2410 - 2415 TEXTBOOKS &amp; INSTRUCTIONAL MATERIALS</b>	<b>\$ 963,975</b>	<b>\$ 515,538</b>	<b>0.0</b>	<b>\$ 563,440</b>	<b>0.0</b>	<b>\$ 547,405</b>

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2420 INSTRUCTIONAL EQUIPMENT</b>						
EQUIPMENT & MAINTENANCE - GENERAL (SCHOOL)	\$ 81,317	\$ 77,601	-	\$ 86,000	-	\$ 86,000
EQUIPMENT & MAINTENANCE - ART	\$ -	\$ 954	-	\$ 1,100	-	\$ 600
EQUIPMENT & MAINTENANCE - INDUSTRIAL ARTS	\$ 3,925	\$ 6,573	-	\$ 6,900	-	\$ 7,000
EQUIPMENT & MAINTENANCE - PHYSICAL EDUCATION	\$ 44,026	\$ 23,415	-	\$ 20,450	-	\$ 20,700
EQUIPMENT & MAINTENANCE - SCIENCE	\$ 48,729	\$ 14,086	-	\$ 21,500	-	\$ 31,000
EQUIPMENT & MAINTENANCE - TECHNOLOGY	\$ 17,000	\$ 20,498	-	\$ 25,500	-	\$ 28,000
Total Non-Personnel	\$ 194,997	\$ 143,127	0.0	\$ 161,450	0.0	\$ 173,300
<b>Total 2420 INSTRUCTIONAL EQUIPMENT</b>	<b>\$ 194,997</b>	<b>\$ 143,127</b>	<b>0.0</b>	<b>\$ 161,450</b>	<b>0.0</b>	<b>\$ 173,300</b>

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2430 GENERAL SUPPLIES</b>						
SUPPLIES - COPY PAPER	\$ 26,921	\$ 52,489	-	\$ 52,400	-	\$ 52,400
SUPPLIES - ENGLISH LANGUAGE LEARNERS	\$ 2,718	\$ 2,319	-	\$ 2,500	-	\$ 3,000
SUPPLIES - EVALUATIONS - SPECIAL EDUCATION	\$ 20,288	\$ 29,780	-	\$ 42,500	-	\$ 42,500
SUPPLIES - GENERAL (SCHOOL/CLASSROOM)	\$ 357,439	\$ 310,356	-	\$ 207,625	-	\$ 208,625
SUPPLIES - ART	\$ 51,497	\$ 53,281	-	\$ 50,700	-	\$ 50,700
SUPPLIES - BUSINESS	\$ 7,476	\$ 763	-	\$ 8,000	-	\$ 8,000
SUPPLIES - ENGLISH LANGUAGE ARTS	\$ 6,846	\$ 7,769	-	\$ 13,200	-	\$ 13,200
SUPPLIES - FOREIGN LANGUAGE	\$ 7,000	\$ 6,917	-	\$ 7,000	-	\$ 7,000
SUPPLIES - HEALTH	\$ 3,256	\$ 3,966	-	\$ 3,900	-	\$ 4,400
SUPPLIES - INDUSTRIAL ARTS	\$ 4,780	\$ 6,869	-	\$ 7,500	-	\$ 7,500
SUPPLIES - MATHEMATICS	\$ 14,275	\$ 14,964	-	\$ 18,350	-	\$ 18,350
SUPPLIES - MUSIC	\$ 37,872	\$ 75,651	-	\$ 40,033	-	\$ 40,633
SUPPLIES - PHYSICAL EDUCATION	\$ 200	\$ 197	-	\$ 200	-	\$ -
SUPPLIES - READING	\$ 1,379	\$ 498	-	\$ 5,500	-	\$ 5,500
SUPPLIES - SCIENCE	\$ 50,688	\$ 65,126	-	\$ 80,200	-	\$ 68,000
SUPPLIES - SOCIAL STUDIES	\$ 17,088	\$ 15,305	-	\$ 14,200	-	\$ 21,200
SUPPLIES - TECHNOLOGY	\$ 40,836	\$ 41,025	-	\$ 41,000	-	\$ 46,000
Total Non-Personnel	\$ 650,559	\$ 687,274	0.0	\$ 594,808	0.0	\$ 597,008
<b>Total 2430 GENERAL SUPPLIES</b>	<b>\$ 650,559</b>	<b>\$ 687,274</b>	<b>0.0</b>	<b>\$ 594,808</b>	<b>0.0</b>	<b>\$ 597,008</b>

Category Level Detail

	FY2021	FY2022	FY23	FY2023	FY24	FY2024
	ACTUAL	ACTUAL	FPE	BUDGET	FPE	BUDGET

**2440 OTHER INSTRUCTIONAL SERVICES - SPECIAL EDUCATION**

CONTRACTED SERVICES - SPECIAL EDUCATION	\$ 60,500	\$ 114,138	-	\$ 125,000	-	\$ 125,000
CRISIS INTERVENTION/CONTINGENCY - SPECIAL EDUCATION	\$ 14,630	\$ 15,177	-	\$ 45,000	-	\$ 45,000
TUTORING - SPECIAL EDUCATION	\$ 12,236	\$ 21,619	-	\$ 20,000	-	\$ 20,000
Total Non-Personnel	\$ 87,366	\$ 150,934	0.0	\$ 190,000	0.0	\$ 190,000
<b>Total 2440 OTHER INSTRUCTIONAL SERVICES - SPECIAL ED</b>	<b>\$ 87,366</b>	<b>\$ 150,934</b>	<b>0.0</b>	<b>\$ 190,000</b>	<b>0.0</b>	<b>\$ 190,000</b>

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2451 - 2455 CLASSROOM INSTRUCTIONAL TECHNOLOGY &amp; SOFTWARE</b>						
COMPUTER EQUIPMENT & SUPPLIES	\$ 721,473	\$ 650,568	-	\$ 320,000	-	\$ 320,000
CONTRACTED SERVICES - 1:1 LAPTOP INITIATIVE LEASE	\$ 136,621	\$ 136,621	-	\$ 136,621	-	\$ 136,621
Less: School Choice Funds Offset	\$ -	\$ -	-	\$ (136,621)	-	\$ (136,621)
COMPUTER SUPPLIES - FOREIGN LANGUAGE	\$ 9,027	\$ 8,823	-	\$ 10,000	-	\$ 10,000
INSTRUCTIONAL SOFTWARE	\$ 322,535	\$ 321,704	-	\$ 365,000	-	\$ 405,000
Total Non-Personnel	\$ 1,189,656	\$ 1,117,716	0.0	\$ 695,000	0.0	\$ 735,000
<b>Total 2451 - 2455 CLASSROOM INST TECHNOLOGY &amp; SOFTWARE</b>	<b>\$ 1,189,656</b>	<b>\$ 1,117,716</b>	<b>0.0</b>	<b>\$ 695,000</b>	<b>0.0</b>	<b>\$ 735,000</b>

Notes:

The "contracted services - 1:1 laptop initiative lease" line item contains funding for the costs associated with the lease/purchase of laptops for all incoming 5th grade students at Parker Middle School and incoming 9th grade students at Chelmsford High School. The annual lease expense is offset to the School Choice Revolving fund.

The "instructional software" line item contains funding to provide for the per-student license fees associated with diagnostic universal screening/intervention software programs.



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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>2710 - 2800 GUIDANCE &amp; PSYCHOLOGICAL SERVICES</b>						
GUIDANCE COUNSELORS	\$ 1,268,813	\$ 1,277,419	16.0	\$ 1,270,568	16.0	\$ 1,370,601
GUIDANCE COUNSELORS - STIPEND - EXTENDED YEAR CHS	\$ 7,308	\$ 8,807	-	\$ 21,600	-	\$ 21,600
GUIDANCE SECRETARIES	\$ 74,167	\$ 28,063	1.0	\$ 39,058	1.0	\$ 44,478
CAREER AND COLLEGE READINESS FACILITATOR	\$ -	\$ 17,977	1.0	\$ 64,260	1.0	\$ 66,189
MTSS/SEL BUILDING LEADER STIPENDS	\$ 42,500	\$ 39,750	-	\$ 42,500	-	\$ 42,500
PSYCHOLOGISTS	\$ 818,117	\$ 873,815	11.0	\$ 963,450	10.8	\$ 981,459
SOCIAL WORKERS	\$ 58,641	\$ 62,872	4.0	\$ 254,546	4.0	\$ 299,018
Total Personnel	\$ 2,269,546	\$ 2,308,703	33.0	\$ 2,655,982	32.8	\$ 2,825,845
GUIDANCE SUPPLIES	\$ 15,024	\$ 24,758	-	\$ 49,882	-	\$ 48,914
Total Non-Personnel	\$ 15,024	\$ 24,758	0.0	\$ 49,882	0.0	\$ 48,914
<b>Total 2710 - 2800 GUIDANCE &amp; PSYCHOLOGICAL SERVICES</b>	<b>\$ 2,284,570</b>	<b>\$ 2,333,461</b>	<b>33.0</b>	<b>\$ 2,705,864</b>	<b>32.8</b>	<b>\$ 2,874,759</b>

Notes:

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	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>3200 MEDICAL &amp; HEALTH SERVICES</b>						
SCHOOL NURSES	\$ 720,079	\$ 741,716	10.6	\$ 781,450	11.5	\$ 849,232
SCHOOL NURSES - SUBSTITUTE COVERAGE	\$ 1,760	\$ 30,510	-	\$ 60,000	-	\$ 60,000
SCHOOL NURSES - STIPENDS	\$ -	\$ -	-	\$ 5,000	-	\$ 2,200
TOWN HEALTH EDUCATOR	\$ 25,166	\$ 26,337	-	\$ -	-	\$ -
Total Personnel	\$ 747,005	\$ 798,563	10.6	\$ 846,450	11.5	\$ 911,432
CONTRACT SERVICES - CARESOLACE & AED SUPPORT	\$ 9,648	\$ 11,982	-	\$ 12,583	-	\$ 58,883
COURSE REIMBURSEMENT (NURSE)	\$ 3,510	\$ 1,700	-	\$ 4,000	-	\$ 4,000
EQUIPMENT & MAINTENANCE (NURSE)	\$ 2,000	\$ -	-	\$ 2,000	-	\$ 2,100
INSURANCE (NURSE)	\$ 645	\$ 552	-	\$ 1,375	-	\$ 1,375
SUPPLIES (NURSE)	\$ 14,713	\$ 8,813	-	\$ 11,993	-	\$ 12,486
TRAVEL (NURSE)	\$ -	\$ -	-	\$ 700	-	\$ 700
SCHOOL DOCTOR	\$ 3,125	\$ 2,500	-	\$ 5,000	-	\$ 5,000
Total Non-Personnel	\$ 33,641	\$ 25,547	0.0	\$ 37,651	0.0	\$ 84,544
<b>Total 3200 MEDICAL &amp; HEALTH SERVICES</b>	<b>\$ 780,646</b>	<b>\$ 824,110</b>	<b>10.6</b>	<b>\$ 884,101</b>	<b>11.5</b>	<b>\$ 995,976</b>

Notes:

The "school nurses" line item contains funding to increase the three (3) LPN positions from 0.7 to 1.0 at McCarthy and Parker Middle Schools and Chelmsford High School to assist with increased student nursing needs.

The "contracted services – Care Solace and AED support" line item has increased to provide funds for the change in service providers for mental health resources to meet the increased needs of students and families (from William James to Care Solace).

**FY2024  
Rate**

Rate Type:

Day-to-Day Substitute Nurse: \$ 200.00/Day

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>3300 TRANSPORTATION</b>						
CROSSING GUARDS	\$ 3,282	\$ 4,400	3.0	\$ 10,800	3.0	\$ 10,800
TRANSPORTATION COORDINATOR	\$ 47,754	\$ 48,709	1.0	\$ 49,684	1.0	\$ 51,175
Total Personnel	\$ 51,036	\$ 53,109	4.0	\$ 60,484	4.0	\$ 61,975
REGULAR TRANSPORTATION: BASE CONTRACT	\$ 1,800,279	\$ 1,954,200	-	\$ 2,150,640	-	\$ 2,215,890
Less: Offset to Transportation Revolving Fund	\$ -	\$ -	-	\$ (266,700)	-	\$ (266,700)
REGULAR TRANSPORTATION: LATE BUS RUNS	\$ -	\$ 45,000	-	\$ 64,000	-	\$ 66,400
REGULAR TRANSPORTATION: FOSTER	\$ 4,920	\$ 49,920	-	\$ 40,000	-	\$ 40,000
REGULAR TRANSPORTATION: HOMELESS	\$ 24,059	\$ 38,895	-	\$ 45,000	-	\$ 45,000
SPECIAL EDUCATION TRANSPORTATION	\$ 1,383,917	\$ 1,816,347	-	\$ 2,200,000	-	\$ 2,300,000
SOFTWARE	\$ 4,995	\$ 4,995	-	\$ 4,995	-	\$ 4,995
Total Non-Personnel	\$ 3,218,170	\$ 3,909,357	0.0	\$ 4,237,935	0.0	\$ 4,405,585
<b>Total 3300 TRANSPORTATION</b>	<b>\$ 3,269,206</b>	<b>\$ 3,962,466</b>	<b>4.0</b>	<b>\$ 4,298,419</b>	<b>4.0</b>	<b>\$ 4,467,560</b>

Notes:

Fees collected for student riders (Grades 7 - 12 AND all students living under 2 miles from school) offset the cost of contracted student transportation.

The "special education transportation" line item contains funding to provide additional buses associated with the projected enrollment in the CHIPS integrated pre-school program.

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>3400 FOOD SERVICES</b>						
DIRECTOR OF SCHOOL NUTRITION	\$ 94,362	\$ 96,249	1.0	\$ 98,174	1.0	\$ 100,628
SUPPORT STAFF	\$ 202,054	\$ 209,917	-	\$ -	-	\$ -
Total Personnel	\$ 296,416	\$ 306,166	1.0	\$ 98,174	1.0	\$ 100,628
CONTRACTED SERVICES	\$ 4,620	\$ 16,654	-	\$ 25,000	-	\$ 25,000
SUPPLIES	\$ 137,258	\$ 114,050	-	\$ -	-	\$ -
OTHER EXPENSES - UNCOLLECTED DEBT	\$ -	\$ -	-	\$ -	-	\$ -
Total Non-Personnel	\$ 141,878	\$ 130,704	0.0	\$ 25,000	0.0	\$ 25,000
<b>Total 3400 FOOD SERVICES</b>	<b>\$ 438,294</b>	<b>\$ 436,870</b>	<b>1.0</b>	<b>\$ 123,174</b>	<b>1.0</b>	<b>\$ 125,628</b>

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>3510 ATHLETIC DEPARTMENT</b>						
ATHLETIC DIRECTOR	\$ 106,094	\$ 109,536	1.0	\$ 110,856	1.0	\$ 118,604
ATHLETIC TRAINER	\$ 50,095	\$ 51,097	1.0	\$ 52,119	1.0	\$ 53,683
SECRETARY SALARY	\$ 21,989	\$ 24,871	1.0	\$ 30,706	1.0	\$ 39,670
ATHLETIC STUDENT ASSISTANT	\$ 8,300	\$ 9,875	0.4	\$ 13,892	0.4	\$ 14,239
ATHLETIC COACH STIPENDS	\$ 312,934	\$ 337,917	-	\$ 366,180	-	\$ 366,180
<b>Less: Offset to Athletic Revolving Fund (Athletic Fees &amp; Gate Receipts)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (174,350)</b>	<b>-</b>	<b>\$ (174,350)</b>
<b>Total Personnel</b>	<b>\$ 499,412</b>	<b>\$ 533,296</b>	<b>3.4</b>	<b>\$ 399,403</b>	<b>3.4</b>	<b>\$ 418,026</b>
ATHLETICS DEPARTMENT STADIUM LIGHTS	\$ 1,820	\$ 1,098	-	\$ 2,000	-	\$ 2,000
INSURANCE	\$ 28,410	\$ 28,410	-	\$ 27,935	-	\$ 30,170
EQUIPMENT RECONDITIONING	\$ 17,823	\$ 14,307	-	\$ 25,000	-	\$ 25,000
MEDICAL SUPPLIES	\$ 5,739	\$ 7,261	-	\$ 8,500	-	\$ 8,500
GAME OFFICIALS/POLICE DETAILS	\$ 63,704	\$ 92,622	-	\$ 122,000	-	\$ 132,000
OTHER EXPENSES	\$ 234,124	\$ 67,305	-	\$ 54,500	-	\$ 57,000
POOL & ICE RENTALS	\$ 53,971	\$ 72,387	-	\$ 105,000	-	\$ 95,000
SUPPLIES	\$ 90,644	\$ 88,672	-	\$ 68,000	-	\$ 68,000
TRANSPORTATION	\$ 50,536	\$ 83,316	-	\$ 110,000	-	\$ 115,000
<b>Total Non-Personnel</b>	<b>\$ 546,771</b>	<b>\$ 455,378</b>	<b>0.0</b>	<b>\$ 522,935</b>	<b>0.0</b>	<b>\$ 532,670</b>
<b>Total 3510 ATHLETIC DEPARTMENT</b>	<b>\$ 1,046,183</b>	<b>\$ 988,674</b>	<b>3.4</b>	<b>\$ 922,338</b>	<b>3.4</b>	<b>\$ 950,696</b>

Notes:

The projected student athletic participation fees and estimated revenue from athletic contests (gate receipts) is included as an offset to the Athletic Department budget to provide a more complete picture of the overall operating costs associated with the Chelmsford High School interscholastic athletic program.

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>3520 OTHER STUDENT ACTIVITIES</b>						
MIDDLE SCHOOL REGIONAL KNOWLEDGE BOWL ADVISORS	\$ -	\$ 3,000	-	\$ 3,000	-	\$ 3,000
NIGHT SCHOOL INSTRUCTORS	\$ 2,500	\$ 3,161	-	\$ 5,000	-	\$ 5,000
STUDENT ACTIVITY ADVISORS	\$ 152,526	\$ 198,221	-	\$ 172,990	-	\$ 172,990
Total Personnel	\$ 155,026	\$ 204,382	0.0	\$ 180,990	0.0	\$ 180,990
OTHER EXPENSES	\$ -	\$ 3,298	-	\$ 21,700	-	\$ 23,250
Total Non-Personnel	\$ 2,874	\$ 3,298	0.0	\$ 21,700	0.0	\$ 23,250
<b>Total 3520 OTHER STUDENT ACTIVITIES</b>	<b>\$ 157,900</b>	<b>\$ 207,680</b>	<b>0.0</b>	<b>\$ 202,690</b>	<b>0.0</b>	<b>\$ 204,240</b>

Notes:

The "student activity advisors" line item contains funding to maintain student activity fees at McCarthy and Parker Middle Schools and Chelmsford High School at \$ 50/year.

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>3600 SCHOOL SECURITY</b>						
SUPERVISOR OF STUDENTS	\$ 192,589	\$ 204,377	4.0	\$ 183,351	4.0	\$ 189,004
CPS COURT LIAISON	\$ 9,000	\$ 9,000	-	\$ 9,000	-	\$ 15,000
Total Personnel	\$ 201,589	\$ 213,377	4.0	\$ 192,351	4.0	\$ 204,004
<b>Total 3600 SCHOOL SECURITY</b>	<b>\$ 201,589</b>	<b>\$ 213,377</b>	<b>4.0</b>	<b>\$ 192,351</b>	<b>4.0</b>	<b>\$ 204,004</b>

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>4110 - 4210 - 4230 CUSTODIAL SERVICES</b>						
DIRECTOR OF FACILITY SERVICES	\$ 112,366	\$ 118,052	1.0	\$ 124,025	1.0	\$ 130,939
VACATION BUYBACK	\$ 4,928	\$ 5,178	-	\$ 5,440	-	\$ 5,743
SECRETARY - FACILITY SERVICES	\$ 7,874	\$ 8,208	0.3	\$ 12,750	-	\$ -
DAYTIME LEAD BUILDING CUSTODIANS	\$ 452,623	\$ 522,324	10.0	\$ 478,155	10.0	\$ 479,927
CUSTODIAL OVERTIME - GENERAL	\$ 12,350	\$ 20,459	-	\$ 15,000	-	\$ 16,500
CUSTODIAL OVERTIME - SNOW & ICE REMOVAL	\$ 3,158	\$ 5,602	-	\$ 10,000	-	\$ 10,000
<b>Total Personnel</b>	<b>\$ 593,299</b>	<b>\$ 679,823</b>	<b>11.3</b>	<b>\$ 645,370</b>	<b>11.0</b>	<b>\$ 643,109</b>
CONTRACTUAL SERVICES	\$ 1,061,719	\$ 855,254	-	\$ 976,506	-	\$ 927,579
OTHER EXPENSES	\$ 54,421	\$ 1,096	-	\$ 1,577	-	\$ 1,577
Less: Offset to Community Education Revolving Fund	\$ (36,032)	\$ -	-	\$ (36,533)	-	\$ (38,314)
SUPPLIES - AUDITORIUM & PAC	\$ 23,124	\$ 12,000	-	\$ 12,000	-	\$ 15,000
SUPPLIES - CUSTODIAL	\$ 209,032	\$ 197,758	-	\$ 262,276	-	\$ 272,626
GENERAL MAINTENANCE	\$ 400,766	\$ 251,350	-	\$ 45,000	-	\$ 60,000
EQUIPMENT	\$ 68,579	\$ 28,660	-	\$ 60,000	-	\$ 55,000
CLOTHING ALLOWANCE	\$ 5,000	\$ 5,000	-	\$ 6,000	-	\$ 6,600
<b>Total Non-Personnel</b>	<b>\$ 1,786,609</b>	<b>\$ 1,351,118</b>	<b>0.0</b>	<b>\$ 1,326,826</b>	<b>0.0</b>	<b>\$ 1,300,068</b>
<b>Total 4110 - 4210 - 4230 CUSTODIAL SERVICES</b>	<b>\$ 2,379,908</b>	<b>\$ 2,030,941</b>	<b>11.3</b>	<b>\$ 1,972,196</b>	<b>11.0</b>	<b>\$ 1,943,177</b>

Notes:

The "Secretary - Facility Services" position FPE has been reallocated to the "Substitute Coordinator" position.



Category Level Detail

	FY2021	FY2022	FY23	FY2023	FY24	FY2024
	ACTUAL	ACTUAL	FPE	BUDGET	FPE	BUDGET

4120 - 4130 HEATING OF BUILDINGS & UTILITY SERVICES

UTILITIES - FUEL	\$ 349,274	\$ 363,282	-	\$ 394,550	-	\$ 406,255
UTILITIES - ELECTRICITY	\$ 595,356	\$ 777,951	-	\$ 641,900	-	\$ 661,100
UTILITIES - TELEPHONE	\$ 170,103	\$ 158,705	-	\$ 223,900	-	\$ 230,700
UTILITIES - WATER	\$ 7,113	\$ 14,571	-	\$ 12,720	-	\$ 13,090
Total Non-Personnel	\$ 1,121,846	\$ 1,314,510	0.0	\$ 1,273,070	0.0	\$ 1,311,145

<b>Total 4120 - 4130 HEATING OF BUILDINGS &amp; UTILITY SERVICES</b>	<b>\$ 1,121,846</b>	<b>\$ 1,314,510</b>	<b>0.0</b>	<b>\$ 1,273,070</b>	<b>0.0</b>	<b>\$ 1,311,145</b>
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Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021	FY2022	FY23	FY2023	FY24	FY2024
	ACTUAL	ACTUAL	FPE	BUDGET	FPE	BUDGET

5150 EMPLOYEE SEPARATION COSTS

RETIREMENT INCENTIVE/SICK LEAVE BUY-BACK	\$ 248,607	\$ 288,464	-	\$ 249,632	-	\$ 144,593
Total Personnel	\$ 248,607	\$ 288,464	0.0	\$ 249,632	0.0	\$ 144,593
<b>Total 5150 EMPLOYEES SEPARATION COSTS</b>	<b>\$ 248,607</b>	<b>\$ 288,464</b>	<b>0.0</b>	<b>\$ 249,632</b>	<b>0.0</b>	<b>\$ 144,593</b>

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>6200 - 7200 CIVIC ACTIVITIES &amp; CAPITAL LAND &amp; BUILDINGS</b>						
CIVIC ACTIVITIES & COMMUNITY SERVICES	\$ 86,900	\$ 86,094	-	\$ -	-	\$ -
CAPITAL LAND & BUILDINGS	\$ 581,569	\$ 835,539	-	\$ -	-	\$ -
Total Personnel	\$ 668,469	\$ 921,633	0.0	\$ -	0.0	\$ -
<b>Total 6200 CIVIC ACTIVITIES COSTS</b>	<b>\$ 668,469</b>	<b>\$ 921,633</b>	<b>0.0</b>	<b>\$ -</b>	<b>0.0</b>	<b>\$ -</b>

Notes:

In FY20, FY21, and FY22, the "civic activities and community services" line item funded the bond principal and interest payments for the two turf fields (Chelmsford High School and McCarthy Middle School). These annual payments are typically funded by the Turf Field Revolving Fund (518), however in FY20 and FY21 the spring rentals of the turf fields were not possible/limited due to COVID 19 pandemic restrictions.

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
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Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>9300 TUITIONS</b>						
TUITIONS - OUT OF DISTRICT	\$ 4,439,971	\$ 3,989,851	-	\$ 5,400,000	-	\$ 6,754,354
PREPAID TUITION	\$ 1,247,607	\$ 1,520,311	-	\$ -	-	\$ -
Less: Circuit Breaker Funds	\$ (3,014,088)	\$ (2,330,272)	-	\$ (2,525,420)	-	\$ (2,574,768)
Less: School Choice Funds Offset	\$ -	\$ -	-	\$ -	-	\$ -
Less: Valley Collaborative Tuition Credit/Refund	\$ (537,563)	\$ (530,857)	-	\$ -	-	\$ -
Less: Pre-Paid Student Tuition (FY21 Surplus Funding)	\$ -	\$ -	-	\$ -	-	\$ -
FY22 Allocation of Funds to Special Education Reserve Fund		\$ 750,000				
Total Non-Personnel	\$ 2,135,927	\$ 3,399,033	0.0	\$ 2,874,580	0.0	\$ 4,179,586
<b>Total 9300 TUITIONS</b>	<b>\$ 2,135,927</b>	<b>\$ 3,399,033</b>	<b>0.0</b>	<b>\$ 2,874,580</b>	<b>0.0</b>	<b>\$ 4,179,586</b>

Chelmsford Public School District  
 FY2024 Superintendent's Recommended Budget  
 February 7, 2023

Category Level Detail

	FY2021 ACTUAL	FY2022 ACTUAL	FY23 FPE	FY2023 BUDGET	FY24 FPE	FY2024 BUDGET
<b>Grand Total</b>	\$ 61,667,000	\$ 65,000,000	796.4	\$ 67,500,000	793.6	\$ 70,700,000

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
GIGLIO	SHARON	Recording Secretary to the School Committee		Central Administration	\$ 5,850
LANG	JAY	Superintendent of Schools	1	Central Administration	\$ 217,577
		Vacation Buyback		Central Administration	\$ 14,314
CORBETT	ROBYN	Executive Assistant to the Superintendent	1	Central Administration	\$ 59,886
O'DONNELL	CHRISTOPHER	Communications & Media Director	1	Central Administration	\$ 64,298
HIRSCH	LINDA	Assistant Superintendent of Curriculum & Instruction	1	Central Administration	\$ 167,161
		Performance Bonus & Vacation Buyback		Central Administration	\$ 12,332
MERCIER	KATHERINE	Administrative Assistant to the Assistant Superintendent	1	Central Administration	\$ 59,249
JOHNSON-COLLINS	JOANNA	Director of Business & Finance	1	Central Administration	\$ 143,104
		Vacation Buyback		Central Administration	\$ 6,277
PACELLI	DONNA	Accounts Payable/Receivable Specialist	1	Central Administration	\$ 43,215
WOODMAN	KAREN	Accounts Payable/Receivable Specialist	1	Central Administration	\$ 43,215
DANTAS	DONNA	Financial Analyst	1	Central Administration	\$ 61,987
ROSE	WIOLETTKA	Payroll Coordinator	1	Central Administration	\$ 63,799
MCDONALD	JANE	Student Enrollment Registrar	1	Central Administration	\$ 63,056
			<b>5</b>		<b>\$ 275,271</b>
CAREY	DIANE	Director of Human Resources	1	Central Administration	\$ 136,209
		Vacation Buyback			\$ 5,974
SOUSA	NANCY	Human Resources Coordinator	1	Central Administration	\$ 56,208
BRADSHAW	CHRISTINE	Human Resources Systems Specialist	1	Central Administration	\$ 60,936
			<b>2</b>		<b>\$ 117,145</b>
FREELOVE	BRIDGET	Substitute Teacher Coordinator	0.6	Central Administration	\$ 26,266
SILVER	WILLIAM	Director of Information, Communication & Technology Services	1	Central Administration	\$ 143,104
		Vacation Buyback			\$ 6,277
SHIN	DONG	ICTS Data Analyst	1	Central Administration	\$ 92,250
GUNTER	JORDAN	ICTS Assistant Data Analyst	1	Central Administration	\$ 67,138
			<b>2</b>		<b>\$ 159,388</b>
CAIN	ROBERT	Computer Technician	1	Districtwide	\$ 46,228
WOODMAN	TYLER	Computer Technician	1	Districtwide	\$ 45,100
MARCOUX	JASON	ICTS Cybersecurity and Network Operations	1	Central Administration	\$ 68,585
NEHME	DAVID	ICTS Network Administrator	1	Central Administration	\$ 94,031
DREW	MICHAEL	ICTS Service Manager	1	Central Administration	\$ 68,585
NORMANDIN	STEVEN	ICTS Webmaster	1	Districtwide	\$ 48,719
ARGENZIANO	JEFFREY	Media Technician	1	Districtwide	\$ 54,551
			<b>7</b>		<b>\$ 425,798</b>
MCGOWAN-GUMP	MARGARET	Coordinator of School Nursing Services	1	Districtwide	\$ 118,604
BISCHOFF	SHANNON	Coordinator of Social Emotional Learning & Counseling Services	1	Districtwide	\$ 115,125
NOLLET	JESSICA	Curriculum Coordinator - World Languages & Exchange Programs	1	Districtwide	\$ 116,125
ROGERS	KELLY	Curriculum Coordinator - ELL, Reading & Title I Services	1	Districtwide	\$ 121,604
		<i>Less: Offset to Title I Grant (30% of Annual Salary)</i>			\$ (36,481)
DICK	ABBEY	Curriculum Coordinator - English	1	Districtwide	\$ 119,604
WHITTLESEY	CHRISTINA	Curriculum Coordinator - Fine & Performing Arts	1	Districtwide	\$ 122,604
SIMES	KATHRYN	Curriculum Coordinator - Health & Physical Education	1	Districtwide	\$ 121,604
BEYRANEVAND	MATTHEW	Curriculum Coordinator - Mathematics	1	Districtwide	\$ 122,604
MORRIS	JONATHAN	Curriculum Coordinator - Science	1	Districtwide	\$ 118,604
QUINN	STEPHANIE	Curriculum Coordinator - Social Studies	1	Districtwide	\$ 121,604
SWEENEY	MARILYN	Curriculum Coordinator - Technology	1	Districtwide	\$ 122,604
			<b>11</b>		<b>\$ 1,284,205</b>
		Course Scheduler		Chelmsford High School	\$ 5,000
HARTERY	MARTHA	Secretary - Curriculum Coordinators	1	Chelmsford High School	\$ 42,686
REESE	AMY	Director of Student Support Services	1	Central Administration	\$ 146,104
		Vacation Buyback		Central Administration	\$ 6,408
MATSON	AMY	Assistant Director of Student Support Services	1	Central Administration	\$ 121,422

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
GUILLEMETTE	TRACY	Secretary to the Director of Student Support Services	1	Central Administration	\$ 46,626
ZOUZAS	HARIKLIA	Secretary - Special Education	1	Chelmsford High School	\$ 49,111
			<b>2</b>		<b>\$ 95,737</b>
ALVES-PIGEON	ALISON	Special Education Administrative Chairperson	1	Districtwide	\$ 115,747
DERY	TARYN	Special Education Administrative Chairperson	1	Districtwide	\$ 119,125
HENRICKSON	KENDRA	Special Education Administrative Chairperson	1	Districtwide	\$ 113,096
MOTTRAM	SHAWNA	Special Education Administrative Chairperson	1	Districtwide	\$ 115,125
			<b>4</b>		<b>\$ 463,093</b>
MCGUIRK	MEGAN	Coordinator of Integrated Pre-School	1	CHIPs Program	\$ 115,125
FREDETTE	JASON	Principal	1	Byam Elementary School	\$ 133,714
FULREADER	DIANNA	Principal	1	Center Elementary School	\$ 133,714
MURRAY	STEPHEN	Principal	1	Chelmsford High School	\$ 150,664
ASSELIN	ROBERT	Principal	1	Harrington Elementary School	\$ 133,714
MCPHEE	KURT	Principal	1	McCarthy Middle School	\$ 135,803
PARKS	JEFFERY	Principal	1	Parker Middle School	\$ 139,803
GILBERT	THERESA	Principal	1	South Row Elementary School	\$ 128,782
			<b>7</b>		<b>\$ 956,194</b>
DOLAN	ELIZABETH	Assistant Principal - Elementary	1	Byam Elementary School	\$ 117,851
OMOBONO	DONNA	Assistant Principal - Elementary	1	Center Elementary School	\$ 115,125
GRABOWSKI	KAREN	Assistant Principal - Elementary	1	Harrington Elementary School	\$ 116,125
RAMALHO	JAYSON	Assistant Principal - Elementary	1	South Row Elementary School	\$ 116,851
			<b>4</b>		<b>\$ 465,952</b>
CALOBRISI	KERRY ANN	Assistant Principal - Middle	1	McCarthy Middle School	\$ 116,851
SOUZA	MARK	Assistant Principal - Middle	1	Parker Middle School	\$ 121,604
			<b>2</b>		<b>\$ 238,455</b>
MACNEIL	ERIN	Dean - Emerson House	1	Chelmsford High School	\$ 114,576
BLAGG	JOSHUA	Dean - Hawthorne House	1	Chelmsford High School	\$ 121,606
MACISAAC	JOHN	Dean - Whittier House	1	Chelmsford High School	\$ 121,606
			<b>3</b>		<b>\$ 357,788</b>
		NEASC Accreditation Stipends		Chelmsford High School	\$ 7,000
DOSSIN	ANNE	School Secretary - Principal	1	Byam Elementary School	\$ 43,623
OHEARN	CHERYL	School Secretary - Principal	1	Center Elementary School	\$ 39,048
TRAVERS	GWEYN	School Secretary - Emerson House	1	Chelmsford High School	\$ 31,130
MASON	MARCY	School Secretary - Hawthorne House	1	Chelmsford High School	\$ 36,902
MOREAU	KELLEY	School Secretary - Information	1	Chelmsford High School	\$ 43,623
WINDT	SANDRA	School Secretary - Principal	1	Chelmsford High School	\$ 49,111
CALLAHAN	DELANA	School Secretary - Vestibule	1	Chelmsford High School	\$ 31,130
HUGHES	ANGELA	School Secretary - Whittier House	1	Chelmsford High School	\$ 36,902
DONAHUE	BETHANN	School Secretary - Coordinator	1	CHIPs Program	\$ 37,886
PAGE	MICHELLE	School Secretary - Principal	1	Harrington Elementary School	\$ 49,111
MANNION	IDA	School Secretary - Assistant Principal	1	McCarthy Middle School	\$ 40,793
HERLIHY	JODIE	School Secretary - Principal	1	McCarthy Middle School	\$ 41,513
ROBINSON	DEBORAH	School Secretary - Assistant Principal	1	Parker Middle School	\$ 40,793
LOISELLE	SUSAN	School Secretary - Principal	1	Parker Middle School	\$ 45,898
ONEILL	DEBORAH	School Secretary - Principal	1	South Row Elementary School	\$ 42,438
			<b>15</b>		<b>\$ 609,901</b>
MURPHY	STELLA	School Clerk	1	Byam Elementary School	\$ 22,177
ELY	CHRISTINE	School Clerk	1	Center Elementary School	\$ 20,004
THOMPSON	AMY	School Clerk - Guidance/MCAS	1	Chelmsford High School	\$ 13,838
SCARFO	KERRY ANN	School Clerk - Science Lab	1	Chelmsford High School	\$ 29,770
ROCHE	COURTNEY	School Clerk - Substitute Teacher Coordinator	1	Chelmsford High School	\$ 23,063
SAART	KIMBERLY	School Clerk	1	Harrington Elementary School	\$ 19,545
HOLLAND	KELLEY	School Clerk	1	McCarthy Middle School	\$ 26,280
ONEILL	MYRIAM	School Clerk	1	Parker Middle School	\$ 26,280
SEPE	KIMBERLY	School Clerk	1	South Row Elementary School	\$ 21,527
			<b>9</b>		<b>\$ 202,484</b>
MARSON	ELLEN	Clerk - Copy Clerk	1	McCarthy Middle School	\$ 18,809
LOSSO	DEBORAH	Clerk - Copy Clerk	1	Parker Middle School	\$ 19,234
			<b>2</b>		<b>\$ 38,043</b>
		Longevity		Districtwide	\$ 13,295
		Salary Reserve for Level (Lane) Changes		Districtwide	\$ 138,124
		Salary Reserve for COLA		Districtwide	\$ 66,960

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
CARSON	SARAH	Elementary School Teacher (1st Grade)	1	Byam Elementary School	\$ 93,612
HICKS	MEGHANNE	Elementary School Teacher (1st Grade)	1	Byam Elementary School	\$ 93,612
HOGAN	MEGHAN	Elementary School Teacher (1st Grade)	1	Byam Elementary School	\$ 93,612
LOJIM	KRISTIE	Elementary School Teacher (1st Grade)	1	Byam Elementary School	\$ 62,878
MARCHANT	KRISTINA	Elementary School Teacher (1st Grade)	1	Byam Elementary School	\$ 93,612
DUDEVOIR	JENNIFER	Elementary School Teacher (2nd Grade)	1	Byam Elementary School	\$ 72,480
HARRIS	KATHERINE	Elementary School Teacher (2nd Grade)	1	Byam Elementary School	\$ 99,697
MAGUIRE	ELEN	Elementary School Teacher (2nd Grade)	1	Byam Elementary School	\$ 93,612
SULLIVAN	LAUREN	Elementary School Teacher (2nd Grade)	1	Byam Elementary School	\$ 93,612
WEEKS	LARISSA	Elementary School Teacher (2nd Grade)	1	Byam Elementary School	\$ 90,874
BOUTIN	KANDACE	Elementary School Teacher (3rd Grade)	1	Byam Elementary School	\$ 73,715
HOLMAN	MELISSA	Elementary School Teacher (3rd Grade)	1	Byam Elementary School	\$ 98,789
PATIN-KOOKEN	KARLA	Elementary School Teacher (3rd Grade)	1	Byam Elementary School	\$ 93,612
STREETER	KRISTY	Elementary School Teacher (3rd Grade)	1	Byam Elementary School	\$ 93,612
WALSH	ASHLEY	Elementary School Teacher (3rd Grade)	1	Byam Elementary School	\$ 87,691
BABSON	KRISTIN	Elementary School Teacher (4th Grade)	1	Byam Elementary School	\$ 93,612
JACKSON	KATHRYN	Elementary School Teacher (4th Grade)	1	Byam Elementary School	\$ 69,268
LACAVA	JESSICA	Elementary School Teacher (4th Grade)	1	Byam Elementary School	\$ 66,055
SMITH	LAUREN	Elementary School Teacher (4th Grade)	1	Byam Elementary School	\$ 72,480
COTTER	DIANNE	Elementary School Teacher (1st Grade)	1	Center Elementary School	\$ 93,612
VACANT	VACANT	Elementary School Teacher (1st Grade)	1	Center Elementary School	\$ 69,268
JOYCE	ALANA	Elementary School Teacher (1st Grade)	1	Center Elementary School	\$ 62,878
LAROSE	SHAYLA	Elementary School Teacher (1st Grade)	1	Center Elementary School	\$ 59,827
SANTOS	STEPHANIE	Elementary School Teacher (1st Grade)	1	Center Elementary School	\$ 85,001
KIELINEN	SARA	Elementary School Teacher (2nd Grade)	1	Center Elementary School	\$ 72,480
MACLEAN	CORRIE	Elementary School Teacher (2nd Grade)	1	Center Elementary School	\$ 72,480
MCCONNELL	BRENDA	Elementary School Teacher (2nd Grade)	1	Center Elementary School	\$ 82,277
PIERCE-CLARKE	KARI	Elementary School Teacher (2nd Grade)	1	Center Elementary School	\$ 93,612
WALKER	ANNAN	Elementary School Teacher (2nd Grade)	1	Center Elementary School	\$ 72,480
KNIGHT	BARBARA	Elementary School Teacher (3rd Grade)	1	Center Elementary School	\$ 93,612
L'ABBE	JEFFREY	Elementary School Teacher (3rd Grade)	1	Center Elementary School	\$ 98,789
REMICK	JESSICA	Elementary School Teacher (3rd Grade)	1	Center Elementary School	\$ 93,612
WELLS	HEATHER	Elementary School Teacher (3rd Grade)	1	Center Elementary School	\$ 59,827
BEAUREGARD	OLIVIA	Elementary School Teacher (4th Grade)	1	Center Elementary School	\$ 56,776
CUNNINGHAM	ALICIA	Elementary School Teacher (4th Grade)	1	Center Elementary School	\$ 93,612
MARINO	COLLEEN	Elementary School Teacher (4th Grade)	1	Center Elementary School	\$ 69,268
OLSSON	MARYELLEN	Elementary School Teacher (4th Grade)	1	Center Elementary School	\$ 93,612
STUART	SARAH	Elementary School Teacher (4th Grade)	1	Center Elementary School	\$ 93,612
ASHDOWN	LISA	Elementary School Teacher (1st Grade)	1	Harrington Elementary School	\$ 93,612
BAKANOWSKY	ALLISON	Elementary School Teacher (1st Grade)	1	Harrington Elementary School	\$ 75,693
GILBERT	STACY	Elementary School Teacher (1st Grade)	1	Harrington Elementary School	\$ 93,612
HARDY	KELLY	Elementary School Teacher (1st Grade)	1	Harrington Elementary School	\$ 69,268
CODDAIRE	ELIZABETH	Elementary School Teacher (2nd Grade)	1	Harrington Elementary School	\$ 93,612
HOFFMAN	JANET	Elementary School Teacher (2nd Grade)	1	Harrington Elementary School	\$ 93,612
MALCOLM	COURTNEY	Elementary School Teacher (2nd Grade)	1	Harrington Elementary School	\$ 66,055
NAGLE	KAITLYN	Elementary School Teacher (2nd Grade)	1	Harrington Elementary School	\$ 72,480
WURTZLER	STEVE	Elementary School Teacher (2nd Grade)	1	Harrington Elementary School	\$ 93,612
DUBE	ROBYN	Elementary School Teacher (3rd Grade)	1	Harrington Elementary School	\$ 93,612
GAFFNEY	KATE	Elementary School Teacher (3rd Grade)	1	Harrington Elementary School	\$ 69,268
GRAHAM	KRISTEN	Elementary School Teacher (3rd Grade)	1	Harrington Elementary School	\$ 93,612
KOWALK	JESSICA	Elementary School Teacher (3rd Grade)	1	Harrington Elementary School	\$ 93,612
POTCNER	LEAH	Elementary School Teacher (3rd Grade)	1	Harrington Elementary School	\$ 78,905
COTE	KRISTINA	Elementary School Teacher (4th Grade)	1	Harrington Elementary School	\$ 87,691
DANIELI	ELIZABETH	Elementary School Teacher (4th Grade)	1	Harrington Elementary School	\$ 90,874
KUFFERT	JONATHON	Elementary School Teacher (4th Grade)	1	Harrington Elementary School	\$ 69,268
LOCK	AMANDA	Elementary School Teacher (4th Grade)	1	Harrington Elementary School	\$ 69,268
MORRISON	JESSICA	Elementary School Teacher (4th Grade)	1	Harrington Elementary School	\$ 75,693
ABBOTT	TAMMY	Elementary School Teacher (1st Grade)	1	South Row Elementary School	\$ 90,874
BULLOCK	CARA	Elementary School Teacher (1st Grade)	1	South Row Elementary School	\$ 85,001
FRASCA	STACY	Elementary School Teacher (1st Grade)	1	South Row Elementary School	\$ 93,612
KRASNOVSKY	SARAH	Elementary School Teacher (1st Grade)	1	South Row Elementary School	\$ 78,905
D'AMICO	ALLISON	Elementary School Teacher (2nd Grade)	1	South Row Elementary School	\$ 66,055
KELLEY	DEIRDRE	Elementary School Teacher (2nd Grade)	1	South Row Elementary School	\$ 98,789
MAGRATH	ERICA	Elementary School Teacher (2nd Grade)	1	South Row Elementary School	\$ 66,055
TASSINARI	JULIA	Elementary School Teacher (2nd Grade)	1	South Row Elementary School	\$ 59,827
WEBBER	JAMIE	Elementary School Teacher (2nd Grade)	1	South Row Elementary School	\$ 89,413
KRAUCH	MARTHA	Elementary School Teacher (3rd Grade)	1	South Row Elementary School	\$ 93,612
SANBORN	JENNIFER	Elementary School Teacher (3rd Grade)	1	South Row Elementary School	\$ 98,789
STAGNONE	ANNE	Elementary School Teacher (3rd Grade)	1	South Row Elementary School	\$ 98,789
VASQUEZ	AUDRA	Elementary School Teacher (3rd Grade)	1	South Row Elementary School	\$ 93,612
DUNCAN	JACLYN	Elementary School Teacher (4th Grade)	1	South Row Elementary School	\$ 85,001
MATHEWS	BETH-ANN	Elementary School Teacher (4th Grade)	1	South Row Elementary School	\$ 93,612
SEMENZA	SHANNON	Elementary School Teacher (4th Grade)	1	South Row Elementary School	\$ 69,268
TICE	LISA	Elementary School Teacher (4th Grade)	1	South Row Elementary School	\$ 98,789
<b>74</b>					<b>\$ 6,186,432</b>
AUFIERO	MARY	Kindergarten Teacher	1	Byam Elementary School	\$ 66,055



Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
CAREY	JANET	Kindergarten Teacher	1	Byam Elementary School	\$ 93,612
CORMACK-ODONNELL	MARIE	Kindergarten Teacher	1	Byam Elementary School	\$ 93,612
HANAFIN	SHERRI	Kindergarten Teacher	1	Byam Elementary School	\$ 93,612
SEXAUER	ELIZABETH	Kindergarten Teacher	1	Byam Elementary School	\$ 92,685
BENTLEY	LAURA	Kindergarten Teacher	1	Center Elementary School	\$ 82,277
DRISCOLL-DOWD	RENEE	Kindergarten Teacher	1	Center Elementary School	\$ 66,055
GREGORY	KATHLEEN	Kindergarten Teacher	1	Center Elementary School	\$ 79,250
STYS	CASSANDRA	Kindergarten Teacher	1	Center Elementary School	\$ 75,693
BUCKLEY	DENISE	Kindergarten Teacher	1	Harrington Elementary School	\$ 59,827
CARRESI	ASHLEY	Kindergarten Teacher	1	Harrington Elementary School	\$ 75,693
MENESES	ANGELA	Kindergarten Teacher	1	Harrington Elementary School	\$ 75,693
TROUP	ELIZABETH	Kindergarten Teacher	1	Harrington Elementary School	\$ 85,001
DOSSIN	EMILY	Kindergarten Teacher	1	South Row Elementary School	\$ 82,277
PATRIQUIN	ABIGAIL	Kindergarten Teacher	1	South Row Elementary School	\$ 75,693
RIGBY	JENNIFER	Kindergarten Teacher	1	South Row Elementary School	\$ 87,691
SBORDY	LAUREN	Kindergarten Teacher	1	South Row Elementary School	\$ 69,268
			<b>17</b>		<b>\$ 1,353,994</b>
BAILLARGEON	DANIELLE	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 93,612
BEAUDOIN	MELISSA	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 72,480
DEVITO	KATHRYN	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 99,697
MACPHEE	JENNIFER	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 93,612
MURRAY	PAMELA	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 98,789
OTTMAN	RACHEL	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 93,612
SULLIVAN	KELLIE	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 93,612
SZABLAK	LINDA	Middle School Teacher (Grade 5)	1	McCarthy Middle School	\$ 93,612
ABBASCIANO	MICHELLE	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 72,480
BAKER	AMY	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 98,789
BROCKMYRE-MARTIN	MARY	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 98,789
FELZANI	ADAM	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 99,697
FLANAGAN	JENNIFER	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 98,789
LOCOCO	KAREN	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 98,789
MAHER	GLENN	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 93,612
SKAFF	LISA ANN	Middle School Teacher (Grade 6)	1	McCarthy Middle School	\$ 93,612
BAIN	JACLYN	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 93,612
BRIAND	KIMBERLY	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 93,612
EASTMAN	JENNIFER	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 93,612
ENGEL	SHANNON	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 98,789
LEONARD	NICOLE	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 93,612
MACALLISTER	MARYBETH	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 93,612
MERRILL	SHANNON	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 93,612
WORTHEN	CAITLIN	Middle School Teacher (Grade 5)	1	Parker Middle School	\$ 66,055
AYLWARD	JENNIFER	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 93,612
CODY	TRACEY	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 92,685
COLON	MEGHAN	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 75,693
CONLEY	MARTIN	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 66,055
MAIER	DAVID	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 90,874
PAINTER	THEODORE	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 59,827
SULESKI	MICHAEL	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 98,789
SULLIVAN	JULIE	Middle School Teacher (Grade 6)	1	Parker Middle School	\$ 97,811
			<b>32</b>		<b>\$ 2,895,445</b>
BROWN	AMY	Art Teacher	1	Byam Elementary School	\$ 77,029
GLENNON	ELIZABETH	Art Teacher	1	Center Elementary School	\$ 72,480
ALVES	MADALENA	Art Teacher	1	Chelmsford High School	\$ 99,697
VACANT	VACANT	Art Teacher	1	Chelmsford High School	\$ 69,268
GOVER	ALLISON	Art Teacher	1	Chelmsford High School	\$ 90,874
MAZZONE	KELLY	Art Teacher	1	Harrington Elementary School	\$ 72,955
KILEY	SARAH	Art Teacher	1	McCarthy Middle School	\$ 86,037
MAYER	SARAH	Art Teacher	0.8	McCarthy Middle School	\$ 52,844
ADLER	ANITA	Art Teacher	1	Parker Middle School	\$ 98,789
ANNUNZIATA	DAWNMARI	Art Teacher	0.6	Parker Middle School	\$ 45,416
CRISTANTIELLO	JANE	Art Teacher	1	South Row Elementary School	\$ 93,612
			<b>10.4</b>		<b>\$ 859,001</b>
SHUPE	ANDREW	Business Teacher	1	Chelmsford High School	\$ 93,612
SOUSA	THOMAS	Business Teacher	1	Chelmsford High School	\$ 93,612
			<b>2</b>		<b>\$ 187,224</b>
ABOELSAAD	DAWN	English Teacher	1	Chelmsford High School	\$ 98,789
BARTOS	MATTHEW	English Teacher	1	Chelmsford High School	\$ 99,697
CARPENITO	SAMUEL	English Teacher	1	Chelmsford High School	\$ 90,874
COURTEMANCHE	STEVEN	English Teacher	1	Chelmsford High School	\$ 99,697
KAVERUD	KRISTINA	English Teacher	1	Chelmsford High School	\$ 104,572
KEA	KRISTINA	English Teacher	1	Chelmsford High School	\$ 80,340
PARATO	LISA	English Teacher	1	Chelmsford High School	\$ 98,789
PARSONS	RYAN	English Teacher	1	Chelmsford High School	\$ 93,612

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
REGAN	SUSAN	English Teacher	1	Chelmsford High School	\$ 93,612
SANDERS	CLAYTON	English Teacher	1	Chelmsford High School	\$ 92,685
SHEA	MICHAEL	English Teacher	1	Chelmsford High School	\$ 98,789
SHEEHAN	JUDITH	English Teacher	1	Chelmsford High School	\$ 104,572
VAN BLARCOM	IAN	English Teacher	1	Chelmsford High School	\$ 93,612
VARGA	ERIK	English Teacher	1	Chelmsford High School	\$ 93,612
COURTNEY	DANA	English Teacher	1	McCarthy Middle School	\$ 93,612
DENSON	MICHELE	English Teacher	1	McCarthy Middle School	\$ 99,697
MCMAHON	MELISSA	English Teacher	1	McCarthy Middle School	\$ 93,612
WARNOCK	JAKE	English Teacher	1	McCarthy Middle School	\$ 59,827
COURTEMANCHE	KARA	English Teacher	1	Parker Middle School	\$ 87,691
KISH	SHEILA	English Teacher	1	Parker Middle School	\$ 99,697
MCCLURE	STEPHEN	English Teacher	1	Parker Middle School	\$ 98,789
SUCHECKI	ERIN	English Teacher	1	Parker Middle School	\$ 83,654
			<b>22</b>		<b>\$ 2,059,831</b>
MURPHY	JOAN	Family Life Consumer Science Teacher	1	Chelmsford High School	\$ 93,612
DIBBLE	MATTHEW	Health Teacher	1	Chelmsford High School	\$ 93,612
INGACIOLA	JULIE	Health Teacher	1	Chelmsford High School	\$ 72,480
KOBRENSKI	REBECCA	Health Teacher	1	Chelmsford High School	\$ 98,789
LYONS	KRISTEN	Health Teacher	1	CHIPs (.2) / McCarthy (.8)	\$ 99,697
GERMAIN	TRACEY	Health Teacher	1	McCarthy Middle School	\$ 93,612
PARKS	ANGELA	Health Teacher	1	Parker Middle School	\$ 93,612
SCHREMS	PAIGE	Health Teacher	1	Parker Middle School	\$ 62,878
			<b>7</b>		<b>\$ 614,680</b>
BLAGG	KAREN	Mathematics Teacher	1	Chelmsford High School	\$ 98,789
DANIELS	ADAM	Mathematics Teacher	1	Chelmsford High School	\$ 69,268
DOULAMIS	KATHERINE	Mathematics Teacher	1	Chelmsford High School	\$ 93,612
GAFFNEY	LEAH	Mathematics Teacher	1	Chelmsford High School	\$ 93,612
HUNT	ILYSSA	Mathematics Teacher	1	Chelmsford High School	\$ 98,789
KIERNAN-BELL	NANCY	Mathematics Teacher	1	Chelmsford High School	\$ 93,612
MARSHALL	ERIN	Mathematics Teacher	1	Chelmsford High School	\$ 98,789
MCINTYRE	ZACHARY	Mathematics Teacher	1	Chelmsford High School	\$ 98,789
MCMANUS	JENNIFER	Mathematics Teacher	1	Chelmsford High School	\$ 98,789
MERRILL	CONNOR	Mathematics Teacher	1	Chelmsford High School	\$ 69,268
ROBERTS	PATRICIA	Mathematics Teacher	1	Chelmsford High School	\$ 98,789
ROBILLARD	SCOTT	Mathematics Teacher	1	Chelmsford High School	\$ 98,789
SHEPPARD	LINDSEY	Mathematics Teacher	1	Chelmsford High School	\$ 95,976
VITALE	JACLYN	Mathematics Teacher	1	Chelmsford High School	\$ 103,536
WILLIAMS	DANIEL	Mathematics Teacher	1	Chelmsford High School	\$ 98,710
WITTE	MATTHEW	Mathematics Teacher	1	Chelmsford High School	\$ 93,612
GALLAGHER	THOMAS	Mathematics Teacher	1	McCarthy Middle School	\$ 86,037
LUCENTE	KATHRYN	Mathematics Teacher	1	McCarthy Middle School	\$ 98,789
ROBINSON	JESSICA	Mathematics Teacher	1	McCarthy Middle School	\$ 82,277
SCHEINBART	CAROL	Mathematics Teacher	1	McCarthy Middle School	\$ 99,697
DUSSAULT	JENNIFER	Mathematics Teacher	1	Parker Middle School	\$ 90,874
HESLIN	JACKELYN	Mathematics Teacher	1	Parker Middle School	\$ 98,789
KEOHANE	THERESE	Mathematics Teacher	1	Parker Middle School	\$ 98,789
WING	PAUL	Mathematics Teacher	1	Parker Middle School	\$ 98,789
			<b>24</b>		<b>\$ 2,256,770</b>
GRABER	MATTHEW	Music Teacher	1	Byam Elementary School	\$ 92,695
MCGILLICUDDY	CHRISTOPHER	Music Teacher	1	Center Elementary School	\$ 59,827
VACANT	VACANT	Music Teacher	0.6	Chelmsford High School	\$ 41,561
COMEAU	KATE	Music Teacher	1	Chelmsford High School	\$ 93,612
ROEDER	AMANDA	Music Teacher	1	Chelmsford High School	\$ 93,612
SEXAUER	MATTHEW	Music Teacher	1	Chelmsford High School	\$ 93,612
HATFIELD	JOAN	Music Teacher	0.5	CHIPs (.1) / McCarthy (.4)	\$ 36,240
BUONO	MATTHEW	Music Teacher	1	Harrington Elementary School	\$ 72,480
MILLER	LUCAS	Music Teacher	1	McCarthy Middle School	\$ 78,905
RICHARDSON	JODI	Music Teacher	1	McCarthy Middle School	\$ 93,612
WRIGHT	SEAN	Music Teacher	1	McCarthy Middle School	\$ 93,612
LINSNER	ERIC	Music Teacher	1	Parker Middle School	\$ 86,037
ROBERTSON	MARTHA	Music Teacher	1	Parker Middle School	\$ 69,268
TIANO	LISA	Music Teacher	1	Parker Middle School	\$ 93,612
COOPER	AMANDA	Music Teacher	1	South Row Elementary School	\$ 90,874
			<b>14.1</b>		<b>\$ 1,189,559</b>
QUINN	COURTNEY	Physical Education Teacher	1	Byam Elementary School	\$ 92,685
HILTZ	ERIC	Physical Education Teacher (Adaptive)	0.8	Byam Elementary School	\$ 55,414
KIVI	TANYA	Physical Education Teacher	1	Center Elementary School	\$ 99,697
GRAHAM	REBECCA	Physical Education Teacher	1	Chelmsford High School	\$ 93,612
GUARENTE	MATTHEW	Physical Education Teacher	1	Chelmsford High School	\$ 83,654
MARSHALL	MICHAEL	Physical Education Teacher	1	Chelmsford High School	\$ 93,612
SLOAN	MICHELE	Physical Education Teacher	1	Chelmsford High School	\$ 98,789

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
CORMIER	KELLY	Physical Education Teacher	1	Harrington Elementary School	\$ 93,612
KLICK-MCHUGH	CAITLIN	Physical Education Teacher	1	McCarthy (.6) / Parker (.4)	\$ 98,789
SHERLOCK	JOHN	Physical Education Teacher	1	McCarthy (.8) / Parker (.2)	\$ 98,789
GRAHAM	PATRICK	Physical Education Teacher	1	McCarthy Middle School	\$ 93,612
MCCARTHY	GARRETT	Physical Education Teacher	1	Parker Middle School	\$ 93,612
SULLIVAN	MICHAEL	Physical Education Teacher	1	Parker Middle School	\$ 90,874
GAMBLE-BROWN	REBECCA	Physical Education Teacher	1	South Row Elementary School	\$ 87,691
			<b>13.8</b>		<b>\$ 1,274,442</b>
ACHESON	BRIAN	Science Teacher	1	Chelmsford High School	\$ 99,697
BAK	CARA	Science Teacher	1	Chelmsford High School	\$ 83,654
CHOWDHURY	SOMDATTA	Science Teacher	1	Chelmsford High School	\$ 88,889
DICARLO	CHRISTOPHER	Science Teacher	1	Chelmsford High School	\$ 93,612
DUSSAULT	JASON	Science Teacher	1	Chelmsford High School	\$ 93,612
HUBBARD	MAUREEN	Science Teacher	1	Chelmsford High School	\$ 93,612
KENDER	MICHELLE	Science Teacher	1	Chelmsford High School	\$ 98,789
LICHTENTHAL	VALERIE	Science Teacher	1	Chelmsford High School	\$ 87,691
MARTINEZ	AXEL	Science Teacher	1	Chelmsford High School	\$ 78,905
MATTEUCCI	ANDREW	Science Teacher	1	Chelmsford High School	\$ 66,055
PECORA	JOHN	Science Teacher	1	Chelmsford High School	\$ 93,612
STEEVES	DAVID	Science Teacher	1	Chelmsford High School	\$ 98,789
TANINI	LINDA	Science Teacher	1	Chelmsford High School	\$ 104,572
TYLENDIA	JESSICA	Science Teacher	1	Chelmsford High School	\$ 98,789
WARD	JASON	Science Teacher	1	Chelmsford High School	\$ 99,697
BONNAR	ROSLYN	Science Teacher	1	McCarthy Middle School	\$ 93,612
DOWNING	ERIKA	Science Teacher	1	McCarthy Middle School	\$ 72,480
HILL	KATHERINE	Science Teacher	1	McCarthy Middle School	\$ 85,001
SORROWS	ELISABETH	Science Teacher	1	McCarthy Middle School	\$ 62,842
MORTON	LISA	Science Teacher	1	Parker Middle School	\$ 93,612
SEGOOL	JORDAN	Science Teacher	1	Parker Middle School	\$ 69,268
SHEEHAN	SIOBHAN	Science Teacher	1	Parker Middle School	\$ 69,268
VORONOV	JULIA	Science Teacher	1	Parker Middle School	\$ 92,695
			<b>23</b>		<b>\$ 2,018,753</b>
ANTETOMASO	MARY	Social Studies Teacher	1	Chelmsford High School	\$ 99,697
BURLAND	JASON	Social Studies Teacher	1	Chelmsford High School	\$ 93,612
COLE	BENJAMIN	Social Studies Teacher	1	Chelmsford High School	\$ 93,612
DOAK	JENNIFER	Social Studies Teacher	1	Chelmsford High School	\$ 93,612
DURKIN	JULIE	Social Studies Teacher	1	Chelmsford High School	\$ 99,697
GILBERT	STEPHANIE	Social Studies Teacher	1	Chelmsford High School	\$ 99,697
GREENE	JEREMY	Social Studies Teacher	1	Chelmsford High School	\$ 98,789
LAFLAMME	KATHRYN	Social Studies Teacher	1	Chelmsford High School	\$ 98,789
O'KEEFE	MICHAEL	Social Studies Teacher	1	Chelmsford High School	\$ 93,612
RICHTER	DANIEL	Social Studies Teacher	1	Chelmsford High School	\$ 93,612
SULLIVAN	KATHRYN	Social Studies Teacher	1	Chelmsford High School	\$ 98,789
VITALE	CRAIG	Social Studies Teacher	1	Chelmsford High School	\$ 93,612
ZOPES	PETER	Social Studies Teacher	1	Chelmsford High School	\$ 98,789
LANOQUETTE	CATHERINE	Social Studies Teacher	1	McCarthy Middle School	\$ 93,612
LIVINGSTON	SHAUN	Social Studies Teacher	1	McCarthy Middle School	\$ 93,612
SULLIVAN	ERIC	Social Studies Teacher	1	McCarthy Middle School	\$ 93,612
SWEENEY	BRITNI	Social Studies Teacher	1	McCarthy Middle School	\$ 87,691
CASEY	LAURA	Social Studies Teacher	1	Parker Middle School	\$ 98,789
JEAN	ASHLEY	Social Studies Teacher	1	Parker Middle School	\$ 82,277
VACANT	VACANT	Social Studies Teacher	1	Parker Middle School	\$ 69,268
MCAULIFFE	DANIEL	Social Studies Teacher	1	Parker Middle School	\$ 93,612
			<b>21</b>		<b>\$ 1,968,392</b>
SANTOS	ARTHUR	Technology Integration Specialist	1	Byam (.5) / South Row (.5)	\$ 98,789
KIMSOUNG	PAULINE	Technology Integration Specialist	1	Center (.5) / Harrington (.5)	\$ 62,842
KING	JOHN	Technology Engineering Teacher	1	Chelmsford High School	\$ 93,612
RUSSO	ROBERT	Technology Engineering Teacher	1	Chelmsford High School	\$ 93,612
SALOMAA	JOANNE FAGAN	Technology Integration Specialist	1	Chelmsford High School	\$ 82,277
O'MEARA	PAMELA	Technology Engineering Teacher	1	McCarthy Middle School	\$ 85,001
VENUGOPAL	DEVI	Technology Integration Specialist	1	McCarthy Middle School	\$ 98,789
DENNY-BROWN	ANN	Technology Engineering Teacher	1	Parker Middle School	\$ 92,695
PANNETON	SHERRI	Technology Integration Specialist	1	Parker Middle School	\$ 56,776
			<b>9</b>		<b>\$ 764,393</b>
BALLESTEROS ALEGRE	EVA	World Language Teacher	1	Chelmsford High School	\$ 78,570
CHAGNON	MAIRIN	World Language Teacher	1	Chelmsford High School	\$ 93,612
FERRONETTI	JESSICA	World Language Teacher	1	Chelmsford High School	\$ 59,827
FITZGIBBONS	MEGHAN	World Language Teacher	1	Chelmsford High School	\$ 59,827
GADBOIS	VERONICA	World Language Teacher	1	Chelmsford High School	\$ 98,789
LORING	ELISABETH	World Language Teacher	1	Chelmsford High School	\$ 78,905
MULROONEY	MATTHEW	World Language Teacher	1	Chelmsford High School	\$ 93,612
SANCHEZ	PATRICIA	World Language Teacher	1	Chelmsford High School	\$ 97,811
SILVERI	ESTEFANIA	World Language Teacher	1	Chelmsford High School	\$ 72,955

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
EPSTEIN	SHELLEY LYNN	World Language Teacher	1	McCarthy Middle School	\$ 98,789
KANTOR	MICHAEL	World Language Teacher	1	McCarthy Middle School	\$ 76,485
TAHA	BARBARA	World Language Teacher	1	McCarthy Middle School	\$ 98,789
BOUCHER	MARC	World Language Teacher	1	Parker Middle School	\$ 85,001
DRAGUMANOS	ELIZABETH	World Language Teacher	0.8	Parker Middle School	\$ 74,890
EL-HADDAD	RIMA	World Language Teacher	0.8	Parker Middle School	\$ 45,421
			<b>14.6</b>		<b>\$ 1,213,282</b>
		Stipends - Principal Designee (Elementary & Middle Schools)		Districtwide	\$ 7,583
		Stipends - Team Leaders & Specialists (Elementary Schools)		Districtwide	\$ 35,389
		Stipends - Team Leaders & Facilitators (Middle Schools)		Districtwide	\$ 27,806
		Tutoring		Districtwide	\$ 408,800
MARTIN-LOEW	CATHERINE	English Language Learner Teacher	1	Byam Elementary School	\$ 92,685
HUGUET	ALESSANDRA	English Language Learner Teacher	1	Center Elementary School	\$ 93,612
O'DONNELL	COLLEEN	English Language Learner Teacher	1	Chelmsford High School	\$ 78,905
MARMO	ANDREA	English Language Learner Teacher	1	Harrington Elementary School	\$ 93,612
BRAZIL	KATHLEEN	English Language Learner Teacher	1	McCarthy Middle School	\$ 78,905
CARNEVALE	VICTORIA	English Language Learner Teacher	1	Parker Middle School	\$ 82,277
INMAN	TAYLOR	English Language Learner Teacher	1	South Row Elementary School	\$ 66,055
			<b>7</b>		<b>\$ 586,051</b>
GOLDSTEIN	JENNIFER	Reading Teacher	1	Byam Elementary School	\$ 98,789
KENNEDY	MEGHAN	Reading Teacher	1	Byam Elementary School	\$ 99,697
MARA	KIMBERLY	Reading Teacher	1	Center Elementary School	\$ 98,789
OLSON	KRISTEN	Reading Teacher	1	Center Elementary School	\$ 98,789
SMITH	MARIAN	Reading Teacher	1	Chelmsford High School	\$ 98,789
KOLAKOWSKI	CATHERINE	Reading Teacher	1	Harrington Elementary School	\$ 89,413
PAILES	THERESA	Reading Teacher	1	Harrington Elementary School	\$ 98,789
SCHROTH	MACKENZIE	Reading Teacher	1	McCarthy Middle School	\$ 69,268
SORRENTINO	LINDA	Reading Teacher	1	McCarthy Middle School	\$ 99,697
MAGNUSON	REBECCA	Reading Teacher	1	Parker Middle School	\$ 93,612
PIAZZA	SUSAN	Reading Teacher	1	Parker Middle School	\$ 99,697
CRAIG	ANNE	Reading Teacher	1	South Row Elementary School	\$ 93,612
HOGAN	SARAH	Reading Teacher	1	South Row Elementary School	\$ 93,612
			<b>13</b>		<b>\$ 1,232,553</b>
MATSON-DURKIN	HOLLY	Board Certified Behavior Analyst (BCBA)	1	Byam Elementary School	\$ 98,789
VACANT	VACANT	Board Certified Behavior Analyst (BCBA)	0.5	Center Elementary School	\$ 34,134
DESCHENES	KATHRYN	Board Certified Behavior Analyst (BCBA)	1	CHIPs Program	\$ 93,612
RABBITT	KRISTA	Board Certified Behavior Analyst (BCBA)	0.5	Harrington Elementary School	\$ 31,421
MANOLOPOULOS	MARISSA	Board Certified Behavior Analyst (BCBA)	1	McCarthy Middle School	\$ 87,691
HICKS	CATHERINE	Board Certified Behavior Analyst (BCBA)	1	South Row Elementary School	\$ 93,612
		<i>Superintendent's Budget Recommendation: Add 0.5 Board Certified Behavior Analyst (BCBA) position</i>	0.5	Harrington Elementary School	\$ 31,421
			<b>5.5</b>		<b>\$ 470,680</b>
BERRY	ABBY	Integrated Pre-School Teacher	1	CHIPs Program	\$ 93,612
BURNS	CHRISTINA	Integrated Pre-School Teacher	1	CHIPs Program	\$ 72,480
FORTY	MARY ELLEN	Integrated Pre-School Teacher	1	CHIPs Program	\$ 93,612
HENNIG	AMELIA	Integrated Pre-School Teacher	1	CHIPs Program	\$ 87,691
NICOLOSI	LAUREN	Integrated Pre-School Teacher	1	CHIPs Program	\$ 97,811
RANEY	LYNN	Integrated Pre-School Teacher	1	CHIPs Program	\$ 98,789
SCOTT	LAUREN	Integrated Pre-School Teacher	1	CHIPs Program	\$ 92,695
SUNDBERG COELHO	JESSICA	Integrated Pre-School Teacher	1	CHIPs Program	\$ 70,401
			<b>8</b>		<b>\$ 707,091</b>
ARORA	ANUPAMA	Special Education Teacher	1	Byam Elementary School	\$ 98,789
BEGIN	ROSEMARIE	Special Education Teacher	1	Byam Elementary School	\$ 69,268
BURGESS	CATHERINE	Special Education Teacher	1	Byam Elementary School	\$ 93,612
CAMIRE	ALYSSA	Special Education Teacher	1	Byam Elementary School	\$ 98,789
FERRONETTI	SUSAN	Special Education Teacher	1	Byam Elementary School	\$ 89,413
ATKINSON	KIMBERLY	Special Education Teacher (ASD Program)	1	Byam Elementary School	\$ 93,612
CASABURRI	FAYE	Special Education Teacher (ASD Program)	1	Byam Elementary School	\$ 82,277
MASTAS	JENNIFER	Special Education Teacher (ASD Program)	1	Byam Elementary School	\$ 56,776
DANIZIO	NICOLE	Special Education Teacher	1	Center Elementary School	\$ 72,480
FINNEGAN	MEGAN	Special Education Teacher	1	Center Elementary School	\$ 66,055
JOHNSON	ERICA	Special Education Teacher	1	Center Elementary School	\$ 97,811
KRAFSIG	JENNIFER	Special Education Teacher	1	Center Elementary School	\$ 93,612
YANKOPOULOS	CLAIRE	Special Education Teacher	1	Center Elementary School	\$ 87,691
HANEWICH	STACIE	Special Education Teacher (LifeSkills)	1	Center Elementary School	\$ 95,976
AYLWARD	JAMES	Special Education Teacher	1	Chelmsford High School	\$ 93,612
CAFARELLI	JOHN	Special Education Teacher	1	Chelmsford High School	\$ 83,654
DOHERTY	JOHN	Special Education Teacher	1	Chelmsford High School	\$ 81,254
HOLLERAN	JEFFREY	Special Education Teacher	1	Chelmsford High School	\$ 93,612

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
MARSETTA	LAUREN	Special Education Teacher	1	Chelmsford High School	\$ 99,697
MIKUS	KELLEY	Special Education Teacher	1	Chelmsford High School	\$ 78,905
SULLIVAN	KATELYN	Special Education Teacher	1	Chelmsford High School	\$ 83,654
DEGEN	DANA	Special Education Teacher (PAVE Program)	1	Chelmsford High School	\$ 89,413
FURTADO	JULIANNE	Special Education Teacher (PAVE Program)	1	Chelmsford High School	\$ 62,842
REGA	ALLISON	Special Education Teacher (STEP Program)	1	Chelmsford High School	\$ 66,055
FARRELL	COURTNEY	Special Education Teacher (STRIVE Program)	1	Chelmsford High School	\$ 93,612
GRAY-WILLIAMS	MANDY	Special Education Teacher (STRIVE Program)	1	Chelmsford High School	\$ 93,612
SOARES	SHEALAGH	Special Education Teacher (STRIVE Program)	1	Chelmsford High School	\$ 93,612
BAER	JENNIFER	Special Education Teacher	1	Harrington Elementary School	\$ 72,480
COLARUSSO	ASHLEY	Special Education Teacher	1	Harrington Elementary School	\$ 62,842
COLE	IAN	Special Education Teacher	1	Harrington Elementary School	\$ 73,715
LESAFFRE	CAROLYN	Special Education Teacher	1	Harrington Elementary School	\$ 78,905
MARVIN	MICHELLE	Special Education Teacher	1	Harrington Elementary School	\$ 92,685
AJIKUTIRA	SANGEETHA	Special Education Teacher	1	McCarthy Middle School	\$ 90,874
ATHANAS	DOROTHEA	Special Education Teacher	1	McCarthy Middle School	\$ 99,697
BERUBE	BENJAMIN	Special Education Teacher	1	McCarthy Middle School	\$ 93,612
GOSLIN	JULIE	Special Education Teacher	1	McCarthy Middle School	\$ 65,927
KOMPERDA	JENNIFER	Special Education Teacher	1	McCarthy Middle School	\$ 98,789
ROCHWARG	CATHARINE	Special Education Teacher	1	McCarthy Middle School	\$ 90,874
SCHWAMB	EUGENE	Special Education Teacher	1	McCarthy Middle School	\$ 86,968
THORP-DUSSOURD	KAREN	Special Education Teacher	1	McCarthy Middle School	\$ 78,905
DIONNE	JOCELYN	Special Education Teacher (LifeSkills)	1	McCarthy Middle School	\$ 66,055
PORTEN	EMILY	Special Education Teacher (LifeSkills)	1	McCarthy Middle School	\$ 98,789
MACGREGOR	CAITLYN	Special Education Teacher (STRIVE Program)	1	McCarthy Middle School	\$ 72,480
MYLLMAKI	ERICA	Special Education Teacher (STRIVE Program)	1	McCarthy Middle School	\$ 75,693
BUTLER	JALISA	Special Education Teacher	1	Parker Middle School	\$ 78,905
CARUSO	CHRISTINA	Special Education Teacher	1	Parker Middle School	\$ 73,715
CORBO	STACY	Special Education Teacher	1	Parker Middle School	\$ 93,612
CRANNEY	SARAH	Special Education Teacher	1	Parker Middle School	\$ 66,055
EGAN	ASHLEY	Special Education Teacher	1	Parker Middle School	\$ 69,268
GIORDANO	LAUREN	Special Education Teacher	1	Parker Middle School	\$ 95,976
LYNCH	STEFANIE	Special Education Teacher	1	Parker Middle School	\$ 62,842
MANGIARATTI	CATHERINE	Special Education Teacher	1	Parker Middle School	\$ 75,693
MCCARTY	SARAH	Special Education Teacher	1	Parker Middle School	\$ 56,776
ROSSI	ANNA	Special Education Teacher	1	Parker Middle School	\$ 66,055
LANGDON	ABIGAIL	Special Education Teacher (Language Based)	1	Parker Middle School	\$ 75,693
HEVEY	ALLISON	Special Education Teacher	1	South Row Elementary School	\$ 93,612
LEFEBVRE	KIM	Special Education Teacher	1	South Row Elementary School	\$ 72,480
MONAHAN	MEAGAN	Special Education Teacher	1	South Row Elementary School	\$ 66,055
RUHMANN	MICHELLE	Special Education Teacher	1	South Row Elementary School	\$ 93,612
BOYD	TRICIA	Special Education Teacher (STRIVE Program)	1	South Row Elementary School	\$ 82,277
MARTIN	MICHELLE	Special Education Teacher (STRIVE Program)	1	South Row Elementary School	\$ 78,905
<i>Superintendent's Budget Recommendation: Add 1.0 Special Education Teacher (Language Based) position</i>				<i>1 Parker Middle School</i>	<i>\$ 69,268</i>
			<b>62</b>		<b>\$ 5,079,784</b>
LALLY	ERIN	Speech & Language Pathologist	1	Byam Elementary School	\$ 98,789
LAROSE-YORK	RENEE	Speech & Language Pathologist	1	Byam Elementary School	\$ 93,612
BROOKS	HEATHER	Speech & Language Pathologist	1	Center Elementary School	\$ 85,001
YOST	SHANNEN	Speech & Language Pathologist	1	Center Elementary School	\$ 72,480
MEEGAN	MEAGAN	Speech & Language Pathologist	1	Chelmsford High School	\$ 87,691
BARRETT	ELIZABETH	Speech & Language Pathologist	1	CHIPs Program	\$ 93,612
DOAK	ERICA	Speech & Language Pathologist	1	CHIPs Program	\$ 82,277
TESTA	CYNTHIA	Speech & Language Pathologist	1	CHS (.5) / McCarthy (.5)	\$ 98,789
MCMENIMAN	PAMELA	Speech & Language Pathologist	1	Harrington Elementary School	\$ 93,612
ZILKA	COURTNEY	Speech & Language Pathologist	1	Harrington Elementary School	\$ 69,268
NUTT	TAMMIE	Speech & Language Pathologist	1	McCarthy Middle School	\$ 99,697
KURTH	KRISTIANA	Speech & Language Pathologist	1	Parker Middle School	\$ 72,480
WAISNOR	MACKENZIE	Speech & Language Pathologist	1	Parker Middle School	\$ 62,842
RAVALESE	COURTNEY	Speech & Language Pathologist	1	South Row Elementary School	\$ 72,480
			<b>14</b>		<b>\$ 1,182,630</b>
				Summer School Teachers	\$ 105,000
DYNAN	DEBORAH	Physical Therapist	0.4	Districtwide	\$ 34,000
MAZARES	MELANIE	Physical Therapist	1	Districtwide	\$ 98,253
			<b>1.4</b>		<b>\$ 132,253</b>
DEROSA	AMANDA	Occupational Therapist	1	Districtwide	\$ 72,480
MARTIN	LISA	Occupational Therapist	1	Districtwide	\$ 87,691
MCCALL	CARRIE	Occupational Therapist	1	Districtwide	\$ 86,037
WEAVER-MORRIS	LISA	Occupational Therapist	1	Districtwide	\$ 69,268
			<b>4</b>		<b>\$ 315,476</b>
				Substitutes - Paras and Secretaries	\$ 157,000
				Substitute Teachers - Day-to-Day	\$ 422,000

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
		Substitute Teachers - Long-Term		Districtwide	\$ 232,000
BHUSANI	VIGNESHWARI	Recess Aide	1	Byam Elementary School	\$ 9,383
CIAMPA	JAMIE	Recess Aide	1	Byam Elementary School	\$ 9,383
DILWORTH	EMILY	Recess Aide	1	Byam Elementary School	\$ 9,383
HANNON	KATHLEEN	Recess Aide	1	Byam Elementary School	\$ 9,383
HUNTER	MEGHEN	Recess Aide	1	Byam Elementary School	\$ 9,383
KAPOPOULOS	CHRISTINE	Recess Aide	1	Byam Elementary School	\$ 9,897
KEANE	MARY-JANE	Recess Aide	1	Byam Elementary School	\$ 9,383
QUINN	CAROLYN	Recess Aide	1	Byam Elementary School	\$ 9,383
CAMPBELL	DAVID	Recess Aide	1	Center Elementary School	\$ 9,383
CONATSER	CHRISTINE	Recess Aide	1	Center Elementary School	\$ 9,383
DELETETSKY	ROBERTA	Recess Aide	1	Center Elementary School	\$ 9,383
FYTEN	ANN MARIE	Recess Aide	1	Center Elementary School	\$ 10,088
GHELLA	RANIA	Recess Aide	1	Center Elementary School	\$ 9,383
PANNIELLO	CHRISTINE	Recess Aide	1	Center Elementary School	\$ 9,383
PULLEY	MARTHA	Recess Aide	1	Center Elementary School	\$ 9,383
THOMPSON	PAMELA	Recess Aide	1	Center Elementary School	\$ 9,383
AMENKOWICZ	MARYANNE	Recess Aide	1	Chelmsford High School	\$ 7,819
ASHTON	REBECCA	Recess Aide	1	Chelmsford High School	\$ 7,819
HARDY	MARY	Recess Aide	1	Chelmsford High School	\$ 8,302
VACANT	VACANT	Recess Aide	1	Chelmsford High School	\$ 9,383
GONYEA	ROBIN	Recess Aide	1	Harrington Elementary School	\$ 9,383
GURAJALA	BHUVANESHWARI	Recess Aide	1	Harrington Elementary School	\$ 9,383
LOVETT	KAREN	Recess Aide	1	Harrington Elementary School	\$ 9,383
MEIER	LINDSAY	Recess Aide	1	Harrington Elementary School	\$ 9,383
PLOURDE	JENNIFER	Recess Aide	1	Harrington Elementary School	\$ 9,383
SHELDON	DOLORES	Recess Aide	1	Harrington Elementary School	\$ 9,383
TERRELL	AMBER	Recess Aide	1	Harrington Elementary School	\$ 9,383
ZAIM	ERICA	Recess Aide	1	Harrington Elementary School	\$ 9,383
CURRAN	THERESA	Recess Aide	1	McCarthy Middle School	\$ 9,383
GIGUERE	NORMAND	Recess Aide	1	McCarthy Middle School	\$ 9,383
KOSCIOLEK	RAMONA	Recess Aide	1	McCarthy Middle School	\$ 9,897
ROBERGE-HORNBAKER	DARLENE	Recess Aide	1	McCarthy Middle School	\$ 9,383
TERENZIO	MARY	Recess Aide	1	McCarthy Middle School	\$ 9,383
VACANT	VACANT	Recess Aide	1	McCarthy Middle School	\$ 9,383
VACANT	VACANT	Recess Aide	1	McCarthy Middle School	\$ 9,383
VACANT	VACANT	Recess Aide	1	McCarthy Middle School	\$ 9,383
ALAVALAPPIL	ANUPAMA	Recess Aide	1	Parker Middle School	\$ 9,383
AVILA	LEO	Recess Aide	1	Parker Middle School	\$ 9,383
AVILA	LINDA	Recess Aide	1	Parker Middle School	\$ 10,947
BARO	EDITH	Recess Aide	1	Parker Middle School	\$ 10,947
DELUCA	NANCY	Recess Aide	1	Parker Middle School	\$ 10,947
LAROCHELLE	NORMA	Recess Aide	1	Parker Middle School	\$ 10,947
SIDELINGER	GLORIA	Recess Aide	1	Parker Middle School	\$ 9,383
WALSH	JANICE	Recess Aide	1	Parker Middle School	\$ 11,493
ANDERSON	ELIZABETH	Recess Aide	1	South Row Elementary School	\$ 9,383
BOTT	MICHELLE	Recess Aide	1	South Row Elementary School	\$ 9,383
DIXON-MASSON	PAMELA	Recess Aide	1	South Row Elementary School	\$ 9,383
ELDAKKACHE	SONYA	Recess Aide	1	South Row Elementary School	\$ 9,383
HECTOR	TRACEY	Recess Aide	1	South Row Elementary School	\$ 9,897
HOUREAS	DANIELLE	Recess Aide	1	South Row Elementary School	\$ 9,383
MARTIN	SANDRA	Recess Aide	1	South Row Elementary School	\$ 9,897
WHITNEY-PERRY	AMY	Recess Aide	1	South Row Elementary School	\$ 9,383
			<b>52</b>		<b>\$ 494,834</b>
CASTONGUAY	MARY	Paraeducator	1	Byam Elementary School	\$ 25,317
GOFF	MICHAEL	Paraeducator	1	Byam Elementary School	\$ 25,317
LAMBERT	DONNA	Paraeducator	1	Byam Elementary School	\$ 24,588
MACDONALD	CAROL	Paraeducator	1	Byam Elementary School	\$ 25,317
MARKHAM	JILL	Paraeducator	1	Byam Elementary School	\$ 24,588
PREES	EVAN	Paraeducator	1	Byam Elementary School	\$ 22,956
RILEY	MONICA	Paraeducator	1	Byam Elementary School	\$ 24,588
VARMA	MEERA	Paraeducator	1	Byam Elementary School	\$ 23,198
BADOLA	KIRAN	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 24,138
BENEDETTI	CLAUDIA	Paraeducator (ABA Program)	0.5	Byam Elementary School	\$ 11,215
DALEY	ALEXANDRA	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 26,547
DAVENPORT	KARLEE	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 25,794
HANS	ANSHUL	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 25,794
HAYWARD	CHRISTOPHER	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 22,429
KREBS	KRISTIN	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 22,429
MIGNEAULT	DEBORAH	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 25,794
SANTHANAKRISHNAN	HEMA	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 22,429
SARAO	CATHERINE	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 24,380
TULLY	ALYCE	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 25,794
VACANT	VACANT	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 24,328

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
VACANT	VACANT	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 24,328
VACANT	VACANT	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 24,328
WYNN	DEBBIE	Paraeducator (ABA Program)	1	Byam Elementary School	\$ 25,794
LANTEIGNE	REBECCA	Paraeducator (ABA)	1	Byam Elementary School	\$ 22,429
COLBERT	JENNIFER	Paraeducator	1	Center Elementary School	\$ 24,588
DARWIN	LISA	Paraeducator	1	Center Elementary School	\$ 25,317
EXARCHOS	AMANDA	Paraeducator	1	Center Elementary School	\$ 22,429
HILL	KIMBERLY	Paraeducator	1	Center Elementary School	\$ 25,317
LOMICKA	BARBARA	Paraeducator	1	Center Elementary School	\$ 25,317
MARCOTTE	SHARON	Paraeducator	1	Center Elementary School	\$ 25,317
MCCARTIN	SALLY	Paraeducator	1	Center Elementary School	\$ 25,317
MCHUGH	LAUREN	Paraeducator	1	Center Elementary School	\$ 22,429
PAPPERT	ALYSSA	Paraeducator	1	Center Elementary School	\$ 23,198
RICHERD GLADIUS	JUDITH GLADIUS	Paraeducator	1	Center Elementary School	\$ 22,429
ROSS-MYERS	DEBORAH	Paraeducator	1	Center Elementary School	\$ 24,588
SOUSA	ALLISON	Paraeducator	1	Center Elementary School	\$ 22,685
VACANT	VACANT	Paraeducator	1	Center Elementary School	\$ 22,172
BERGLUND	CATHARINA	Paraeducator (LifeSkills)	1	Center Elementary School	\$ 23,198
FITZGERALD	MARIANNE	Paraeducator (LifeSkills)	1	Center Elementary School	\$ 22,685
O'SHEA	ALICIA	Paraeducator (LifeSkills)	1	Center Elementary School	\$ 24,588
SRIVASTAVA	SHRUTI	Paraeducator (LifeSkills)	1	Center Elementary School	\$ 22,685
EASTMAN	MARGARET	Paraeducator	1	Chelmsford High School	\$ 26,323
GADIRI	MERIEM	Paraeducator	1	Chelmsford High School	\$ 23,363
JACK	PETER	Paraeducator	1	Chelmsford High School	\$ 23,913
MCLAUGHLIN	RENEE	Paraeducator	1	Chelmsford High School	\$ 25,575
MIAN	AAMINA	Paraeducator	1	Chelmsford High School	\$ 25,575
MOHANRAJ	DEVIUMA	Paraeducator	1	Chelmsford High School	\$ 25,575
PELLAND	DENISE	Paraeducator	1	Chelmsford High School	\$ 27,604
PREES	HOLLY	Paraeducator	1	Chelmsford High School	\$ 24,165
RIVARD	DONNA	Paraeducator	1	Chelmsford High School	\$ 26,323
RUGGIERO	MARGARET	Paraeducator	1	Chelmsford High School	\$ 24,165
SAMPSON	CAITLIN	Paraeducator	1	Chelmsford High School	\$ 23,363
UPADHYAY	BINA	Paraeducator	1	Chelmsford High School	\$ 25,575
VACANT	VACANT	Paraeducator	1	Chelmsford High School	\$ 23,096
VACANT	VACANT	Paraeducator	1	Chelmsford High School	\$ 23,096
VACANT	VACANT	Paraeducator	1	Chelmsford High School	\$ 23,096
DRISCOLL	KELLEY	Paraeducator (NECC Program)	1	Chelmsford High School	\$ 30,775
KAMEL	NANCY	Paraeducator (NECC Program)	1	Chelmsford High School	\$ 29,940
VACANT	VACANT	Paraeducator (NECC Program)	1	Chelmsford High School	\$ 27,247
VACANT	VACANT	Paraeducator (NECC Program)	1	Chelmsford High School	\$ 27,247
GELINEAU	EMMA	Paraeducator (PAVE Program)	1	Chelmsford High School	\$ 23,631
GHAFOURIAN	FARANAK	Paraeducator (PAVE Program)	1	Chelmsford High School	\$ 27,546
LINDSTROM	CAROLYN	Paraeducator (PAVE Program)	1	Chelmsford High School	\$ 26,323
VACANT	VACANT	Paraeducator (PAVE Program)	1	Chelmsford High School	\$ 23,096
VACANT	VACANT	Paraeducator (PAVE Program)	1	Chelmsford High School	\$ 23,096
VACANT	VACANT	Paraeducator (PAVE Program)	1	Chelmsford High School	\$ 23,096
LYONS	JAMES	Paraeducator (STEP Program)	1	Chelmsford High School	\$ 23,913
DASCOLI	BRIDGET	Paraeducator (STRIVE Program)	1	Chelmsford High School	\$ 25,575
LESLIE	KATHLEEN	Paraeducator (STRIVE Program)	1	Chelmsford High School	\$ 25,575
PORZIO	ALEXIS	Paraeducator (STRIVE Program)	1	Chelmsford High School	\$ 23,363
SHEA	KAITLYN	Paraeducator (STRIVE Program)	1	Chelmsford High School	\$ 24,165
WHITE	THERESA	Paraeducator (STRIVE Program)	1	Chelmsford High School	\$ 24,165
BURKE	GWENDOLYN	Paraeducator	1	CHIPs Program	\$ 25,575
LEBEL	LINDA	Paraeducator	1	CHIPs Program	\$ 23,631
MATHEWS	ANJU	Paraeducator	1	CHIPs Program	\$ 23,363
RAU	SARAH	Paraeducator	1	CHIPs Program	\$ 23,363
RUSZKOWSKI	WENDY	Paraeducator	1	CHIPs Program	\$ 25,575
SEXTON	HEATHER	Paraeducator	1	CHIPs Program	\$ 24,165
ANGADI	SOWMYA	Paraeducator (ABA)	1	CHIPs Program	\$ 24,595
CHHIM	SOKORNTTEAR	Paraeducator (ABA)	1	CHIPs Program	\$ 26,831
DESILETS	OLIVIA	Paraeducator (ABA)	1	CHIPs Program	\$ 24,862
FENN	KELSEY	Paraeducator (ABA)	1	CHIPs Program	\$ 26,831
KIVLAN	SARAH	Paraeducator (ABA)	1	CHIPs Program	\$ 25,396
MBALIRO	SHAMIR	Paraeducator (ABA)	1	CHIPs Program	\$ 25,144
NADEAU	BETH	Paraeducator (ABA)	1	CHIPs Program	\$ 24,595
NEUMEIER	EDMUND	Paraeducator (ABA)	1	CHIPs Program	\$ 24,595
PANDA	PRANGYA	Paraeducator (ABA)	1	CHIPs Program	\$ 26,831
REED	DIANE	Paraeducator (ABA)	1	CHIPs Program	\$ 24,595
SVENSON	NICOLE	Paraeducator (ABA)	1	CHIPs Program	\$ 26,831
VACANT	VACANT	Paraeducator (ABA)	1	CHIPs Program	\$ 24,328
VACANT	VACANT	Paraeducator (ABA)	1	CHIPs Program	\$ 24,328
VACANT	VACANT	Paraeducator (ABA)	1	CHIPs Program	\$ 24,328
ABBOTT	KATHLEEN	Paraeducator	1	Harrington Elementary School	\$ 25,317
AUTIO	JENNIFER	Paraeducator	1	Harrington Elementary School	\$ 23,867
CASSELS	KATHLEEN	Paraeducator	1	Harrington Elementary School	\$ 24,588
COHEN-LAFFONT	CAROLINE	Paraeducator	1	Harrington Elementary School	\$ 22,429

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
EMERY	MELISSA	Paraeducator	1	Harrington Elementary School	\$ 22,685
JOACINE	CHRISTELLE	Paraeducator	1	Harrington Elementary School	\$ 22,429
KINGSTON	TAMMY LEE	Paraeducator	1	Harrington Elementary School	\$ 24,588
MCCORMACK	SUSAN	Paraeducator	1	Harrington Elementary School	\$ 25,317
NEVES	KATHERINE	Paraeducator	1	Harrington Elementary School	\$ 22,685
OTTO	SUSAN	Paraeducator	1	Harrington Elementary School	\$ 25,317
PROIA	JOCELYNE	Paraeducator	1	Harrington Elementary School	\$ 22,429
TREDEAU	MARY	Paraeducator	1	Harrington Elementary School	\$ 25,317
BARKER	EMILY	Paraeducator	1	McCarthy Middle School	\$ 22,429
CHEMALY	JEFFREY	Paraeducator	1	McCarthy Middle School	\$ 25,317
DENTY	IRENE	Paraeducator	1	McCarthy Middle School	\$ 24,588
FINN	KATHLEEN	Paraeducator	1	McCarthy Middle School	\$ 24,588
KARPE	APARNA	Paraeducator	1	McCarthy Middle School	\$ 22,429
LAROCHELLE	LISA	Paraeducator	1	McCarthy Middle School	\$ 24,588
LEMAY	LAUREN	Paraeducator	1	McCarthy Middle School	\$ 22,429
MCCORMICK	VIRGINIA	Paraeducator	1	McCarthy Middle School	\$ 24,588
PALLAPOTHU	CHITRA	Paraeducator	1	McCarthy Middle School	\$ 22,685
RAMU	KRITHIKA	Paraeducator	1	McCarthy Middle School	\$ 22,429
SCHILLE	JAYNE	Paraeducator	1	McCarthy Middle School	\$ 24,588
SEMENTELLI	KATHLEEN	Paraeducator	1	McCarthy Middle School	\$ 25,317
VACANT	VACANT	Paraeducator	1	McCarthy Middle School	\$ 22,172
WU-MARSHALL	JANNIS	Paraeducator	1	McCarthy Middle School	\$ 24,588
AVILA	LINDA	Paraeducator (LifeSkills)	1	McCarthy Middle School	\$ 25,317
CONNELLY	DARLENE	Paraeducator (LifeSkills)	1	McCarthy Middle School	\$ 24,588
CROCKER	CATHERINE	Paraeducator (LifeSkills)	1	McCarthy Middle School	\$ 25,317
DALY	VIRGINIA	Paraeducator (LifeSkills)	1	McCarthy Middle School	\$ 24,588
VACANT	VACANT	Paraeducator (LifeSkills)	1	McCarthy Middle School	\$ 22,172
VACANT	VACANT	Paraeducator (LifeSkills)	1	McCarthy Middle School	\$ 22,172
DALY	MAUREEN	Paraeducator (STRIVE Program)	1	McCarthy Middle School	\$ 22,429
DECKER	SHANNON	Paraeducator (STRIVE Program)	1	McCarthy Middle School	\$ 23,867
EVERETT	KELLY	Paraeducator (STRIVE Program)	1	McCarthy Middle School	\$ 23,867
O'GRADY	DESMOND	Paraeducator (STRIVE Program)	1	McCarthy Middle School	\$ 23,611
ROBICHAUD	SYDNEY	Paraeducator (STRIVE Program)	1	McCarthy Middle School	\$ 22,429
BHARTI	PREETI	Paraeducator	1	Parker Middle School	\$ 22,429
COHAN	MARCIA	Paraeducator	1	Parker Middle School	\$ 25,317
FRENETTE	MARY	Paraeducator	1	Parker Middle School	\$ 25,317
HAVENER	LYNN	Paraeducator	1	Parker Middle School	\$ 24,588
MENG	WEIJUN	Paraeducator	1	Parker Middle School	\$ 22,429
PAUL	LYNN	Paraeducator	1	Parker Middle School	\$ 25,317
SENKAL	CAROLINE	Paraeducator	1	Parker Middle School	\$ 22,429
TAYLOR	DONNA	Paraeducator	1	Parker Middle School	\$ 25,317
VACANT	VACANT	Paraeducator	1	Parker Middle School	\$ 22,172
VACANT	VACANT	Paraeducator	1	Parker Middle School	\$ 22,172
VACANT	VACANT	Paraeducator	1	Parker Middle School	\$ 22,172
VACANT	VACANT	Paraeducator	1	Parker Middle School	\$ 22,172
WHALEN	LILIE	Paraeducator	1	Parker Middle School	\$ 23,198
KUTUVA JAYARAM	RANIMAI	Paraeducator (ABA)	1	Parker Middle School	\$ 22,956
ORTIZ	MATARA	Paraeducator (Language Based)	1	Parker Middle School	\$ 22,429
VACANT	VACANT	Paraeducator (Language Based)	1	Parker Middle School	\$ 22,172
AYOUB	ERICA	Paraeducator (NECC Program)	1	Parker Middle School	\$ 22,429
CHASE	TIMOTHY	Paraeducator (NECC Program)	1	Parker Middle School	\$ 27,845
MCCARTHY	KRISTIN	Paraeducator (NECC Program)	1	Parker Middle School	\$ 22,429
PONTES	ANTHONY	Paraeducator (NECC Program)	1	Parker Middle School	\$ 28,444
RAJI	PATRICIA	Paraeducator (NECC Program)	1	Parker Middle School	\$ 27,845
SILVA	AMIE	Paraeducator (NECC Program)	1	Parker Middle School	\$ 27,845
VACANT	VACANT	Paraeducator (NECC Program)	1	Parker Middle School	\$ 27,247
VACANT	VACANT	Paraeducator (NECC Program)	1	Parker Middle School	\$ 27,247
VACANT	VACANT	Paraeducator (NECC Program)	1	Parker Middle School	\$ 27,247
VACANT	VACANT	Paraeducator (NECC Program)	1	Parker Middle School	\$ 27,247
BURLAMACHI	ELIZABETH	Paraeducator	1	South Row Elementary School	\$ 24,588
HEATER	JENNIFER	Paraeducator	1	South Row Elementary School	\$ 24,588
LOPEZ	CATHLEEN	Paraeducator	1	South Row Elementary School	\$ 24,588
MCLAUGHLIN	KATHRYN	Paraeducator	1	South Row Elementary School	\$ 22,429
MOORE	ELIZABETH	Paraeducator	1	South Row Elementary School	\$ 23,198
REIDY	DIANE	Paraeducator	1	South Row Elementary School	\$ 25,317
SECOR	ROSHEEN	Paraeducator	1	South Row Elementary School	\$ 22,685
SHANAHAN	SANDRA	Paraeducator	1	South Row Elementary School	\$ 24,588
STANLEY	MACKENZIE	Paraeducator	1	South Row Elementary School	\$ 22,429
VACANT	VACANT	Paraeducator	1	South Row Elementary School	\$ 22,172
WALL	JENNIFER	Paraeducator	1	South Row Elementary School	\$ 22,685
CARON	ERIN	Paraeducator (STRIVE Program)	1	South Row Elementary School	\$ 23,611
DOOLIN	EMILY	Paraeducator (STRIVE Program)	1	South Row Elementary School	\$ 23,611
HAND	MICHELLE	Paraeducator (STRIVE Program)	1	South Row Elementary School	\$ 23,867
PINTAL	KATHLEEN	Paraeducator (STRIVE Program)	1	South Row Elementary School	\$ 23,867
SYLVESTER	CORINA	Paraeducator (STRIVE Program)	1	South Row Elementary School	\$ 23,611
			<b>171.5</b>		<b>\$ 4,176,801</b>



Last Name	First Name	Position	FPE	Location / School	FY2024 Salary
		Toileting Stipend		Districtwide	\$ 25,200
O'SULLIVAN	JOHN	Librarian	1	Chelmsford High School	\$ 98,789
LARRABEE	TERRIE	Librarian	1	McCarthy Middle School	\$ 87,691
BARRICELLI	ROBERTA	Librarian	1	Parker Middle School	\$ 93,612
			<b>3</b>		<b>\$ 280,092</b>
DRISCOLL	BETSEY	Library Assistant	1	Byam Elementary School	\$ 47,862
ENGDahl	MEAGHAN	Library Assistant	1	Center Elementary School	\$ 56,935
VACANT	VACANT	Library Assistant	1	Harrington Elementary School	\$ 45,420
HAMM	MARIA	Library Assistant	1	South Row Elementary School	\$ 47,862
			<b>4</b>		<b>\$ 198,079</b>
CLIMO	KIMBERLY	Library Clerk - Circulation	1	Chelmsford High School	\$ 27,709
DESILVIO	CHRISTINE	Library Clerk - Circulation	1	Chelmsford High School	\$ 31,831
			<b>2</b>		<b>\$ 59,540</b>
GROUT	KRISTI	Technology Assistant	1	Byam Elementary School	\$ 47,862
MACKESSY	KRISTINE	Technology Assistant	1	Center Elementary School	\$ 50,302
FIDLER	HEATHER	Technology Assistant	1	Harrington Elementary School	\$ 45,420
VACANT	VACANT	Technology Assistant	1	McCarthy Middle School	\$ 45,420
VACANT	VACANT	Technology Assistant	1	Parker Middle School	\$ 45,420
WARREN	SALLY	Technology Assistant	1	South Row Elementary School	\$ 56,935
			<b>6</b>		<b>\$ 291,359</b>
		Mentor Stipends		Districtwide	\$ 35,000
O'NEIL	LYNDSEY	Guidance Counselor	1	Byam Elementary School	\$ 75,693
LALLAS	CATHERINE	Guidance Counselor	1	Center Elementary School	\$ 93,612
KELLEY	KARA	Guidance Counselor - Emerson House	1	Chelmsford High School	\$ 82,277
MCGRATH	DANIEL	Guidance Counselor - Emerson House	1	Chelmsford High School	\$ 69,268
LEARY	TAMMY	Guidance Counselor - Hawthorne House	1	Chelmsford High School	\$ 99,697
LIMA	CHRISTINE	Guidance Counselor - Hawthorne House	1	Chelmsford High School	\$ 93,612
MORRISSETTE	JENNA	Guidance Counselor - STEP Program	1	Chelmsford High School	\$ 92,695
ELLIS	JAMIE	Guidance Counselor - Whittier House	1	Chelmsford High School	\$ 78,905
ORSINI	JENNIFER	Guidance Counselor - Whittier House	1	Chelmsford High School	\$ 90,874
ALBERT	LINDSAY	Guidance Counselor	1	Harrington Elementary School	\$ 66,055
CHARIG	MOYA	Guidance Counselor	1	McCarthy Middle School	\$ 78,905
SEERO	ELYSE	Guidance Counselor	1	McCarthy Middle School	\$ 90,874
WEAVER	JESSICA	Guidance Counselor	1	McCarthy Middle School	\$ 99,697
DOLAN	AUTUMN	Guidance Counselor	1	Parker Middle School	\$ 99,697
MACISAAC	MELISSA	Guidance Counselor	1	Parker Middle School	\$ 92,685
LIECHTY	JUSTIN	Guidance Counselor	1	South Row Elementary School	\$ 66,055
			<b>16</b>		<b>\$ 1,370,601</b>
		Guidance Counselor - Stipends - Extended Year		Chelmsford High School	\$ 21,600
MCMENIMAN-PINHEIRO	AMY	Secretary - Main Office	1	Chelmsford High School	\$ 44,478
CUNNINGHAM	ALEXANDRA	Career and College Readiness Facilitator	1	Chelmsford High School	\$ 66,189
		MTSS/SEL Building Leader Stipends		Districtwide	\$ 42,500
REINERT	JACQUELYN	School Psychologist	1	Byam Elementary School	\$ 92,329
LEARY	RACHEL	School Psychologist	0.8	Center Elementary School	\$ 71,111
VACANT	VACANT	School Psychologist - Emerson House	1	Chelmsford High School	\$ 78,570
LAFORTUNE	JOSHUA	School Psychologist - Hawthorne House	1	Chelmsford High School	\$ 104,572
BELLISSIMO	JENNIFER	School Psychologist - Whittier House	1	Chelmsford High School	\$ 78,570
BARRASSO	MARLANA	School Psychologist	1	Harrington Elementary School	\$ 75,131
HANLON	NICOLE	School Psychologist	1	McCarthy Middle School	\$ 75,131
LILJEGREN	STEVEN	School Psychologist	1	McCarthy Middle School	\$ 104,572
COLE	MAURA	School Psychologist	1	Parker Middle School	\$ 92,329
OBRIEN INZ	SUSAN	School Psychologist	1	Parker Middle School	\$ 104,572
BROGAN	DEIRDRE	School Psychologist	1	South Row Elementary School	\$ 104,572
			<b>10.8</b>		<b>\$ 981,459</b>
BRODEUR	JAEITHE	Social Worker / Family Counselor	1	Districtwide	\$ 78,905
CAMPBELL	SAMANTHA	Social Worker / Family Counselor	1	Districtwide	\$ 66,055
DUTCHER	SHAWN	Social Worker / Family Counselor	1	Districtwide	\$ 77,029
GANNON	JULIA	Social Worker	1	Parker Middle School	\$ 77,029
			<b>4</b>		<b>\$ 299,018</b>
REGAN	AMY	School Nurse (RN)	1	Byam Elementary School	\$ 93,612
VACANT	VACANT	School Nurse (RN)	1	Center Elementary School	\$ 69,268
GREENWOOD	MEGAN	School Nurse (LPN)	0.7	Chelmsford High School	\$ 33,503
REILLY	CAROL	School Nurse (RN)	1	Chelmsford High School	\$ 86,037
SULLIVAN	LAURA	School Nurse (RN)	1	Chelmsford High School	\$ 78,905

Last Name	First Name	Position	FPE	Location / School	FY2024 Salary	
LYNCH	KRISTEN	School Nurse (RN)	0.5	CHIPs Program	\$ 39,625	
ASSINI	SHEVAUN	School Nurse (RN)	1	Harrington Elementary School	\$ 69,422	
CLANCY	REGINA	School Nurse (LPN)	0.7	McCarthy Middle School	\$ 33,503	
ROBBAT	LINDA	School Nurse (RN)	1	McCarthy Middle School	\$ 93,612	
FOLEY	DONNA	School Nurse (LPN)	0.7	Parker Middle School	\$ 39,855	
KAMENIDES	LISA	School Nurse (RN)	1	Parker Middle School	\$ 93,612	
VANDEVOORDT	SHANNON	School Nurse (RN)	1	South Row Elementary School	\$ 72,480	
				<i>Superintendent's Budget Recommendation: Add 0.3 School Nurse (LPN) position</i>	<i>0.3 McCarthy Middle School</i>	<i>\$ 14,359</i>
				<i>Superintendent's Budget Recommendation: Add 0.3 School Nurse (LPN) position</i>	<i>0.3 Parker Middle School</i>	<i>\$ 17,081</i>
				<i>Superintendent's Budget Recommendation: Add 0.3 School Nurse (LPN) position</i>	<i>0.3 Chelmsford High School</i>	<i>\$ 14,359</i>
			<b>11.5</b>		<b>\$ 849,232</b>	
		School Nurses - Substitute Coverage		Districtwide	\$ 60,000	
		School Nurses - Stipends		Districtwide	\$ 2,200	
		School Crossing Guards	3	Districtwide	\$ 10,800	
BREKALIS	PETER	Transportation Coordinator	1	Central Administration	\$ 51,175	
ANTOLINI	NANCY	Director of School Nutrition	1	Districtwide	\$ 100,628	
HART	DANIEL	Athletic Director	1	Chelmsford High School	\$ 118,604	
CHAGNON	KATHARINE	Athletic Trainer	1	Chelmsford High School	\$ 53,683	
DISTASI	REBECCA	Secretary - Athletic Director	1	Chelmsford High School	\$ 39,670	
POISSON	RYAN	Athletic Student Assistant	0.4	Chelmsford High School	\$ 14,239	
		Athletic Coach Stipends		Chelmsford High School	\$ 366,180	
		Middle School Regional Knowledge Bowl Advisors		Middle Schools	\$ 3,000	
		Night School Instructors		Chelmsford High School	\$ 5,000	
		Student Activity Advisors		Chelmsford High School	\$ 93,190	
		Student Activity Advisors		McCarthy Middle School	\$ 39,900	
		Student Activity Advisors		Parker Middle School	\$ 39,900	
					<b>\$ 172,990</b>	
TRUE MELLO	KRISTEN	Supervisor of Students	1	Chelmsford High School	\$ 45,420	
DEMERS	JONATHAN	Supervisor of Students	1	Chelmsford High School	\$ 50,302	
CROWLEY	JENNIFER	Supervisor of Students	1	McCarthy Middle School	\$ 45,420	
LAROSA	CHARLES	Supervisor of Students	1	Parker Middle School	\$ 47,862	
			<b>4</b>		<b>\$ 189,004</b>	
		Court Liaison		Districtwide	\$ 15,000	
CURLEY	BRIAN	Director of Facility Services	1	Central Administration	\$ 130,939	
		Vacation Buyback		Central Administration	\$ 5,743	
WOODMAN	ALLEN	Building Custodian	1	Center Elementary School	\$ 45,665	
CUNHA	CHRISTOPHER	Building Custodian	1	Chelmsford High School	\$ 47,022	
KELLY	SHAWN	Building Custodian	1	Parker Middle School	\$ 47,022	
MANNINEN	MATTHEW	Building Custodian	1	Chelmsford High School	\$ 47,022	
ARIAS	PEDRO	Building Custodian	1	McCarthy Middle School	\$ 47,022	
OCASIO	GLORIVEE	Building Custodian	1	South Row Elementary School	\$ 47,022	
ROMAC	THOMAS	Building Custodian	1	Byam Elementary School	\$ 47,022	
SPAULDING	CHERYL	Building Custodian	1	CHIPs Program / Community Education	\$ 47,022	
TRUJILLO	NICOLAS	Building Custodian	1	Harrington Elementary School	\$ 47,022	
BUFFUM	CHARLES	Building Custodian	1	Chelmsford High School	\$ 58,088	
			<b>10</b>		<b>\$ 479,927</b>	
		Custodial Overtime - General		Districtwide	\$ 16,500	
		Custodial Overtime - Snow & Ice Removal		Districtwide	\$ 10,000	
		Retirement Incentive / Sick Leave Buy-Back		Districtwide	\$ 144,593	

# Appendix A

## Student Enrollment Summary

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: December 18, 2022  
Re: October 1, 2022 Student Enrollment Report

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We supplied the Massachusetts Department of Elementary and Secondary Education (DESE) with our October 1, 2022 student enrollment data which has been certified by DESE. The in-district enrollment information, coupled with our out-of-district special education enrollment, forms the basis for our FY24 Chapter 70 state aid calculation. Attached please find our final enrollment figures certified by DESE for students enrolled and participating in-district as of October 1, 2022.

**Chelmsford Public School District  
 Student Enrollment Report  
 October 1, 2022 - FINAL SIMS Report  
 In-District Students**

	Pre-K	KP	KF	1	2	3	4	5	6	7	8	9	10	11	12	SP	TOTAL
Chelmsford Public Schools	201	0	354	382	419	370	395	390	392	383	402	356	341	351	320	0	5056
CHIPS	201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	201
Byam Elementary School	0	0	103	106	102	96	94	0	0	0	0	0	0	0	0	0	501
Center Elementary School	0	0	82	100	99	87	117	0	0	0	0	0	0	0	0	0	485
Harrington Elementary School	0	0	84	86	109	96	96	0	0	0	0	0	0	0	0	0	471
South Row Elementary School	0	0	85	90	109	91	88	0	0	0	0	0	0	0	0	0	463
McCarthy Middle School	0	0	0	0	0	0	0	212	215	206	211	0	0	0	0	0	844
Parker Middle School	0	0	0	0	0	0	0	178	177	177	191	0	0	0	0	0	723
Chelmsford High School	0	0	0	0	0	0	0	0	0	0	0	356	341	351	320	0	1368

Byam Elementary School	0	0	103	106	102	96	94	0	0	0	0	0	0	0	0	0	501
# Homerooms:			5	5	5	5	4										
Avg. Class Size:			20.6	21.2	20.4	19.2	23.5										

Center Elementary School	0	0	82	100	99	87	117	0	0	0	0	0	0	0	0	0	485
# Homerooms:			4	5	5	4	5										
Avg. Class Size:			20.5	20	19.8	21.75	23.4										

Harrington Elementary School	0	0	84	86	109	96	96	0	0	0	0	0	0	0	0	0	471
# Homerooms:			4	4	5	5	5										
Avg. Class Size:			21	21.5	21.8	19.2	19.2										

South Row Elementary School	0	0	85	90	109	91	88	0	0	0	0	0	0	0	0	0	463
# Homerooms:			4	4	5	4	4										
Avg. Class Size:			21.3	22.5	21.8	22.8	22.0										

Chelmsford Public School District  
 Student Enrollment Report  
 October 1, 2022 - FINAL SIMS Report  
 In-District Students

	Pre-K	KP	KF	1	2	3	4	5	6	7	8	9	10	11	12	SP	TOTAL
Chelmsford Public Schools	201	0	354	382	419	370	395	390	392	383	402	356	341	351	320	0	5056

McCarthy Middle School	0	0	0	0	0	0	0	212	215	206	211	0	0	0	0	0	844
# Homerooms:								9	9	8	8						
Avg. Class Size:								23.6	23.9	25.8	26.4						

Parker Middle School	0	0	0	0	0	0	0	178	177	177	191	0	0	0	0	0	723
# Homerooms:								8	8	8	8						
Avg. Class Size:								22.3	22.1	22.1	23.9						

MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
 STUDENT INFORMATION MANAGEMENT SYSTEM  
 REPORT 4  
 ENROLLMENT STATISTICS  
 SCHOOL SUMMARY  
 OCT 2022 (FY2023)

00560000 Chelmsford

2022-10-28 13:47:26.0

00560001 Community Education Center

Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	201

Gender	Male	Female	Nonbinary
	138	63	0

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	13	0	13	0	0	0	0	0

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	0	0	100	0	0	0	91

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	0	0	0

Race	Count
01 White	100
02 Black or African American	11
03 Asian	58
04 American Indian or Alaskan Native	1
05 Native Hawaiian or Other Pacific Islander	1
06 White & Black or African American	3
07 White & Asian	2
08 White & American Indian or Alaska Native	1
33 White (Hispanic/Latino)	22
34 Black or African American (Hispanic/Latino)	1
35 Asian (Hispanic/Latino)	1

MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
 STUDENT INFORMATION MANAGEMENT SYSTEM  
 REPORT 4  
 ENROLLMENT STATISTICS  
 SCHOOL SUMMARY  
 OCT 2022 (FY2023)

00560000 Chelmsford  
 00560030 Byam School

2022-10-28 13:47:26.0

Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	0	0	103	0	106	102	96	94	0	0	0	0	0	0	0	0	0	501

Gender	Male	Female	Nonbinary
	259	242	0

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	39	0	36	0	0	0	3	5

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	4	1	0	83	9	81	128

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	0	0	0

Race	Count
01 White	333
02 Black or African American	19
03 Asian	68
06 White & Black or African American	6
07 White & Asian	14
08 White & American Indian or Alaska Native	1
09 White & Native Hawaiian or Other Pacific Islander	2
18 White & Black or African American & Native Hawaiian or Other Pacific Islander	1
33 White (Hispanic/Latino)	52
34 Black or African American (Hispanic/Latino)	1
38 White & Black or African American (Hispanic/Latino)	4



MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
 STUDENT INFORMATION MANAGEMENT SYSTEM  
 REPORT 4  
 ENROLLMENT STATISTICS  
 SCHOOL SUMMARY  
 OCT 2022 (FY2023)

00560000 Chelmsford

2022-10-28 13:47:26.0

00560005 Center Elementary School

Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	0	0	82	0	100	99	87	117	0	0	0	0	0	0	0	0	0	485

Gender	Male	Female	Nonbinary
	255	230	0

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	51	0	49	0	0	0	2	7

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	3	0	0	70	19	49	149

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	0	0	0

Race	Count
01 White	320
02 Black or African American	18
03 Asian	96
04 American Indian or Alaskan Native	1
06 White & Black or African American	1
07 White & Asian	15
09 White & Native Hawaiian or Other Pacific Islander	1
33 White (Hispanic/Latino)	29
35 Asian (Hispanic/Latino)	1
38 White & Black or African American (Hispanic/Latino)	3

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00560000 Chelmsford

2022-10-28 13:47:26.0

00560025 Charles D Harrington

Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	0	0	84	0	86	109	96	96	0	0	0	0	0	0	0	0	0	471

Gender	Male	Female	Nonbinary
	224	247	0

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	32	0	29	0	0	0	3	3

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	0	1	0	74	7	108	179

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	0	0	0

Race	Count
01 White	265
02 Black or African American	19
03 Asian	101
04 American Indian or Alaskan Native	3
05 Native Hawaiian or Other Pacific Islander	2
06 White & Black or African American	8
07 White & Asian	10
33 White (Hispanic/Latino)	53
34 Black or African American (Hispanic/Latino)	5
35 Asian (Hispanic/Latino)	1
37 Native Hawaiian or Other Pacific Islander (Hispanic/Latino)	1
39 White & Asian (Hispanic/Latino)	3

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00560000 Chelmsford  
 00560015 South Row

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Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	0	0	85	0	90	109	91	88	0	0	0	0	0	0	0	0	0	463

Gender	Male	Female	Nonbinary
	237	226	0

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	39	0	39	0	0	0	0	5

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	0	2	0	65	23	0	119

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	0	0	0

Race	Count
01 White	313
02 Black or African American	12
03 Asian	74
04 American Indian or Alaskan Native	2
06 White & Black or African American	9
07 White & Asian	18
19 White & Asian & American Indian or Alaska Native	1
20 White & Asian & Native Hawaiian or Other Pacific Islander	1
33 White (Hispanic/Latino)	30
34 Black or African American (Hispanic/Latino)	1
38 White & Black or African American (Hispanic/Latino)	2

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00560000 Chelmsford

2022-10-28 13:47:26.0

00560310 McCarthy Middle School

Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	0	0	0	0	0	0	0	0	212	215	206	211	0	0	0	0	0	844

Gender	Male	Female	Nonbinary
	435	406	3

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	23	0	18	0	0	0	5	2

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	9	4	0	154	57	74	203

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	0	0	0

Race	Count
01 White	531
02 Black or African American	37
03 Asian	161
04 American Indian or Alaskan Native	1
05 Native Hawaiian or Other Pacific Islander	4
06 White & Black or African American	9
07 White & Asian	26
10 Black or African American & American Indian or Asian	1
20 White & Asian & Native Hawaiian or Other Pacific Islander	1
33 White (Hispanic/Latino)	63
34 Black or African American (Hispanic/Latino)	2
35 Asian (Hispanic/Latino)	3
36 American Indian or Alaska Native (Hispanic/Latino)	1

37 Native Hawaiian or Other Pacific Islander (Hispanic/Latino)	2
38 White & Black or African American (Hispanic/Latino)	1
41 White & Native Hawaiian or Other Pacific Islander (Hispanic/Latino)	1

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00560000 Chelmsford

2022-10-28 13:47:26.0

00560305 Col Moses Parker School

Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	0	0	0	0	0	0	0	0	178	177	177	191	0	0	0	0	0	723

Gender	Male	Female	Nonbinary
	376	346	1

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	23	0	20	0	0	0	3	5

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	8	3	0	151	40	48	169

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	0	0	0

Race	Count
01 White	479
02 Black or African American	25
03 Asian	114
06 White & Black or African American	11
07 White & Asian	19
08 White & American Indian or Alaska Native	1
10 Black or African American & American Indian or Asian	1
13 Asian & American Indian or Alaska Native	1
33 White (Hispanic/Latino)	60
34 Black or African American (Hispanic/Latino)	3
35 Asian (Hispanic/Latino)	3
38 White & Black or African American (Hispanic/Latino)	5
39 White & Asian (Hispanic/Latino)	1

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00560000 Chelmsford

2022-10-28 13:47:26.0

00560505 Chelmsford High

Grade	PK	KP	KF	KT	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
	0	0	0	0	0	0	0	0	0	0	0	0	356	341	351	320	0	1368

Gender	Male	Female	Nonbinary
	712	651	5

English Learner Populations	Total EL	Not in EL Program	Sheltered	Two-way	Other Bilingual	Transitional Bilingual	Opted-Out	EL Recently Arrived in U.S.
	19	0	19	0	0	0	0	9

Other Populations	Immigrant	Military Family	SPED Age 3-5	SPED Age 6-21	504 Plan #	Title I	FLNE
	21	2	0	188	108	0	310

Supplemental Low-Income Indicator Student Count 0

High Quality College and Career Pathway Program Type	Innovation Pathway	Early College	Early College Promise
	59	0	0

Race	Count
01 White	921
02 Black or African American	52
03 Asian	248
04 American Indian or Alaskan Native	3
05 Native Hawaiian or Other Pacific Islander	3
06 White & Black or African American	17
07 White & Asian	20
08 White & American Indian or Alaska Native	1
09 White & Native Hawaiian or Other Pacific Islander	1
18 White & Black or African American & Native Hawaiian or Other Pacific Islander	2
20 White & Asian & Native Hawaiian or Other Pacific Islander	1
33 White (Hispanic/Latino)	90
34 Black or African American (Hispanic/Latino)	4

35 Asian (Hispanic/Latino)	1
37 Native Hawaiian or Other Pacific Islander (Hispanic/Latino)	1
38 White & Black or African American (Hispanic/Latino)	3





**Chelmsford Public Schools  
Chelmsford, MA**

**2022-23 Enrollment Projection Report**

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# Enrollment Summary

The global pandemic continues to influence our nation's public health and economic stability in unpredictable ways. As such, it is still too early to identify many of the factors that could impact school enrollments. Over the past school year, we have seen fluctuations in the real estate market and job trends, which have impacted student attendance patterns. Moreover, during the past school year, we have seen how school enrollment patterns can differ substantially from one district to another, with some districts losing students while others experience an influx of students.

We are pleased to send you this report displaying the past, present, and projected enrollments for the District. These ten-year projections are designed to provide the District with yearly, up-to-date enrollment information that can be used by boards and administrators for effective planning and allocation of resources. Included in this report are graphs representing historical and projected grade-by-grade enrollments, as well as historical and projected enrollments in grade combinations. We have received the figures given to us by the District, and we assume that the method of collecting the enrollment data has been consistent from year to year.

Enrollment projections are more reliable in Years #1-4 in the future and less reliable in the "out-years." Projections six to ten years out may serve as a guide to future enrollments and are useful for planning purposes. In light of this, NESDEC has added a "Second Semester Refresher" enrollment projection at no cost to affiliates. (For more information please refer to the Reliability and Use of This Document section.)

The NESDEC enrollment projection fell within 5 students of the K-12 total, 4,850 students projected vs. 4,855 enrolled. Births increased by +18 from a previous ten-year average of 331 to a projected average of 349. In most districts, enrollments in Grades 1-8 are very stable. However, there have been increases in 6 of the 8 most recent years, leading to a net increase averaging +32 students per year.

Over the next three years, K-4 enrollments are projected to increase by +73 students, Grades 5-8 are projected to increase by +66 students, and Grades 9-12 are projected to increase by +67 students, as students move through the grades.

# Historical Enrollment

School District: Chelmsford, MA

1/13/2023

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2007	328	2012-13	122	294	367	364	394	402	397	381	418	405	419	419	373	383	0	5016	5138
2008	329	2013-14	125	322	342	378	376	395	401	401	387	422	360	421	417	377	0	4999	5124
2009	328	2014-15	133	301	367	347	386	379	375	404	396	391	379	362	423	413	0	4923	5056
2010	320	2015-16	132	300	352	373	350	391	371	386	412	411	337	381	371	420	0	4855	4987
2011	318	2016-17	136	333	345	358	382	361	387	384	389	414	372	347	391	372	<10 **	4836	4972
2012	370	2017-18	132	368	369	349	379	387	359	400	380	392	372	367	351	389	0	4862	4994
2013	342	2018-19	151	376	382	376	349	379	369	359	397	381	356	368	369	351	0	4812	4963
2014	316	2019-20	166	365	393	405	385	367	387	381	360	400	329	348	371	365	18	4874	5040
2015	345	2020-21	76	350	349	381	391	373	363	383	393	359	360	335	342	373	0	4752	4828
2016	314	2021-22	127	355	414	360	388	401	380	373	399	404	328	349	324	342	0	4817	4944
2017	316	2022-23	201	354	382	419	370	395	390	392	383	402	356	341	351	320	0	4855	5056

\*Birth data provided by Public Health Vital Records Departments in each state.

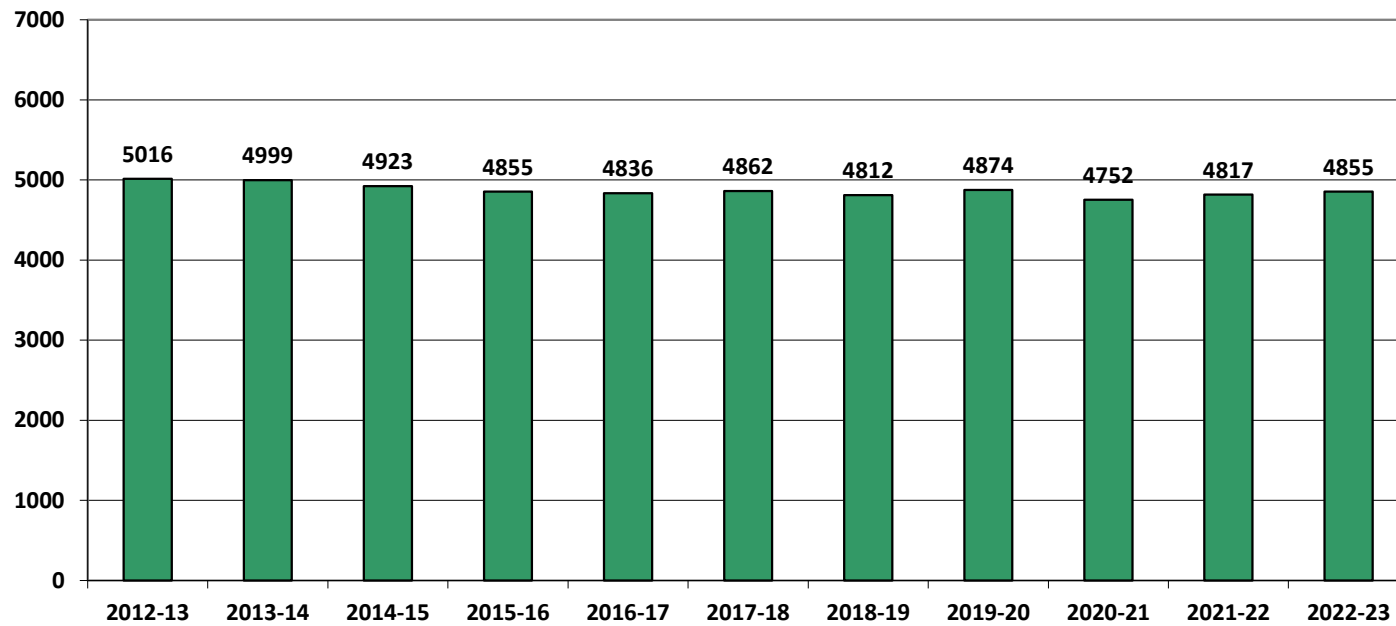
\*\* < 10 Not reported, to protect subgroups with fewer than 10 students.

Historical Enrollment in Grade Combinations									
Year	K-4	PK-4	K-5	PK-5	K-8	PK-8	5-8	5-12	9-12
2012-13	1821	1943	2218	2340	3422	3544	1601	3195	1594
2013-14	1813	1938	2214	2339	3424	3549	1611	3186	1575
2014-15	1780	1913	2155	2288	3346	3479	1566	3143	1577
2015-16	1766	1898	2137	2269	3346	3478	1580	3089	1509
2016-17	1779	1915	2166	2302	3353	3489	1574	3056	1482
2017-18	1852	1984	2211	2343	3383	3515	1531	3010	1479
2018-19	1862	2013	2231	2382	3368	3519	1506	2950	1444
2019-20	1915	2081	2302	2468	3443	3609	1528	2941	1413
2020-21	1844	1920	2207	2283	3342	3418	1498	2908	1410
2021-22	1918	2045	2298	2425	3474	3601	1556	2899	1343
2022-23	1920	2121	2310	2511	3487	3688	1567	2935	1368

Historical Percentage Changes			
Year	K-12	Diff.	%
2012-13	5016	0	0.0%
2013-14	4999	-17	-0.3%
2014-15	4923	-76	-1.5%
2015-16	4855	-68	-1.4%
2016-17	4836	-19	-0.4%
2017-18	4862	26	0.5%
2018-19	4812	-50	-1.0%
2019-20	4874	62	1.3%
2020-21	4752	-122	-2.5%
2021-22	4817	65	1.4%
2022-23	4855	38	0.8%
Change		-161	-3.2%

# Historical Enrollment

K-12, School Years 2012-13 to 2022-23



# Projected Enrollment

School District: Chelmsford, MA

1/13/2023

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2017	316		2022-23	201	354	382	419	370	395	390	392	383	402	356	341	351	320	0	4855	5056
2018	343		2023-24	201	377	379	389	427	376	392	398	402	387	361	358	341	350	0	4937	5138
2019	334		2024-25	201	367	404	386	397	433	374	400	408	406	348	363	358	340	0	4984	5185
2020	356		2025-26	201	392	393	411	394	403	430	381	410	412	365	350	363	357	0	5061	5262
2021	378	(prov.)	2026-27	201	416	420	400	419	400	400	439	391	414	370	367	350	362	0	5148	5349
2022	345	(est.)	2027-28	202	380	446	428	408	425	397	408	450	395	372	372	367	349	0	5197	5399
2023	351	(est.)	2028-29	202	386	407	454	437	414	422	405	418	455	355	374	372	366	0	5265	5467
2024	353	(est.)	2029-30	202	388	414	414	463	444	411	430	415	423	409	357	374	371	0	5313	5515
2025	357	(est.)	2030-31	202	392	416	422	422	470	441	419	441	420	380	411	357	373	0	5364	5566
2026	357	(est.)	2031-32	202	393	420	424	430	428	467	450	430	446	377	382	411	356	0	5414	5616
2027	353	(est.)	2032-33	202	388	421	428	432	436	425	476	462	435	401	379	382	410	0	5475	5677

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births

Based on children already born

Based on students already enrolled

\*Birth data provided by Public Health Vital Records Departments in each state.

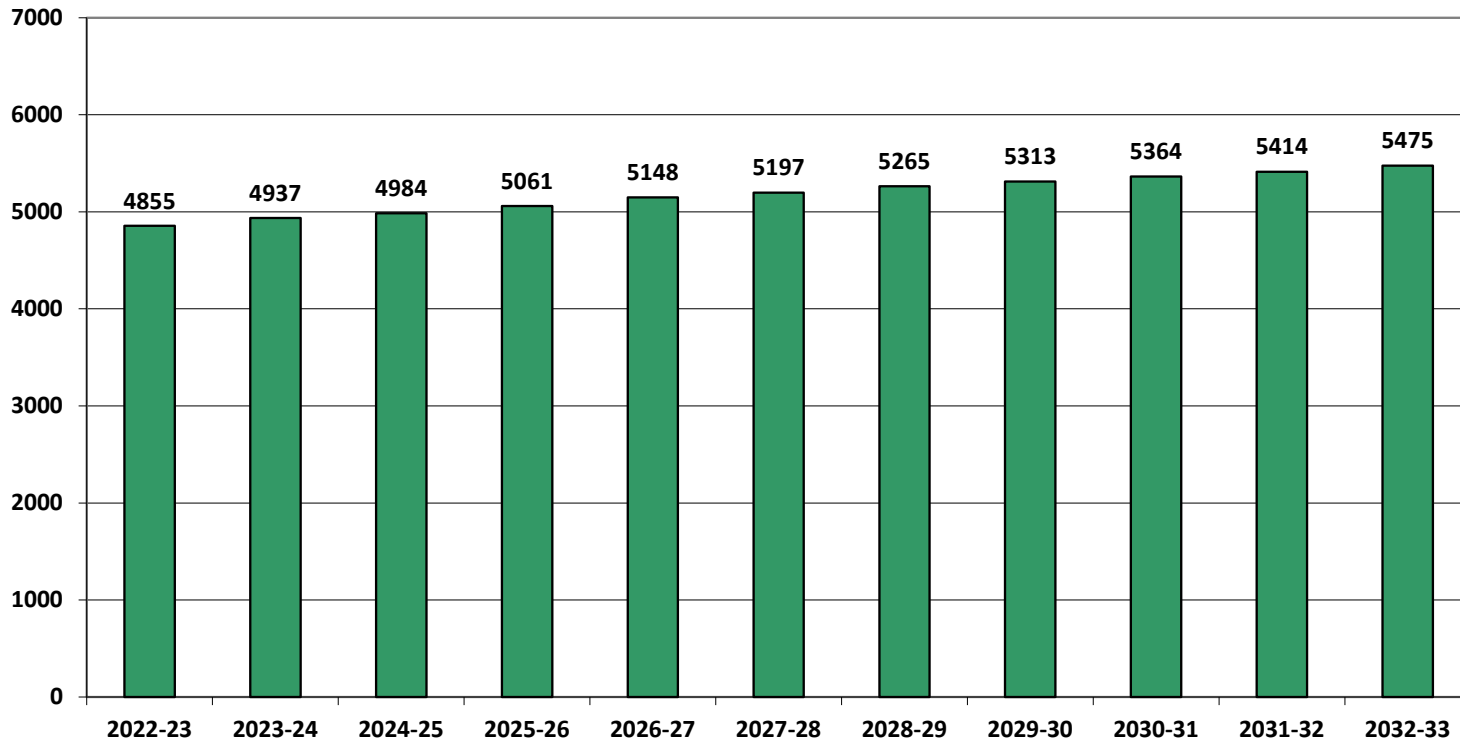
Projected Enrollment in Grade Combinations*									
Year	K-4	PK-4	K-5	PK-5	K-8	PK-8	5-8	5-12	9-12
2022-23	1920	2121	2310	2511	3487	3688	1567	2935	1368
2023-24	1948	2149	2340	2541	3527	3728	1579	2989	1410
2024-25	1987	2188	2361	2562	3575	3776	1588	2997	1409
2025-26	1993	2194	2423	2624	3626	3827	1633	3068	1435
2026-27	2055	2256	2455	2656	3699	3900	1644	3093	1449
2027-28	2087	2289	2484	2686	3737	3939	1650	3110	1460
2028-29	2098	2300	2520	2722	3798	4000	1700	3167	1467
2029-30	2123	2325	2534	2736	3802	4004	1679	3190	1511
2030-31	2122	2324	2563	2765	3843	4045	1721	3242	1521
2031-32	2095	2297	2562	2764	3888	4090	1793	3319	1526
2032-33	2105	2307	2530	2732	3903	4105	1798	3370	1572

Projected Percentage Changes			
Year	K-12	Diff.	%
2022-23	4855	0	0.0%
2023-24	4937	82	1.7%
2024-25	4984	47	1.0%
2025-26	5061	77	1.5%
2026-27	5148	87	1.7%
2027-28	5197	49	1.0%
2028-29	5265	68	1.3%
2029-30	5313	48	0.9%
2030-31	5364	51	1.0%
2031-32	5414	50	0.9%
2032-33	5475	61	1.1%
Change	620	12.8%	

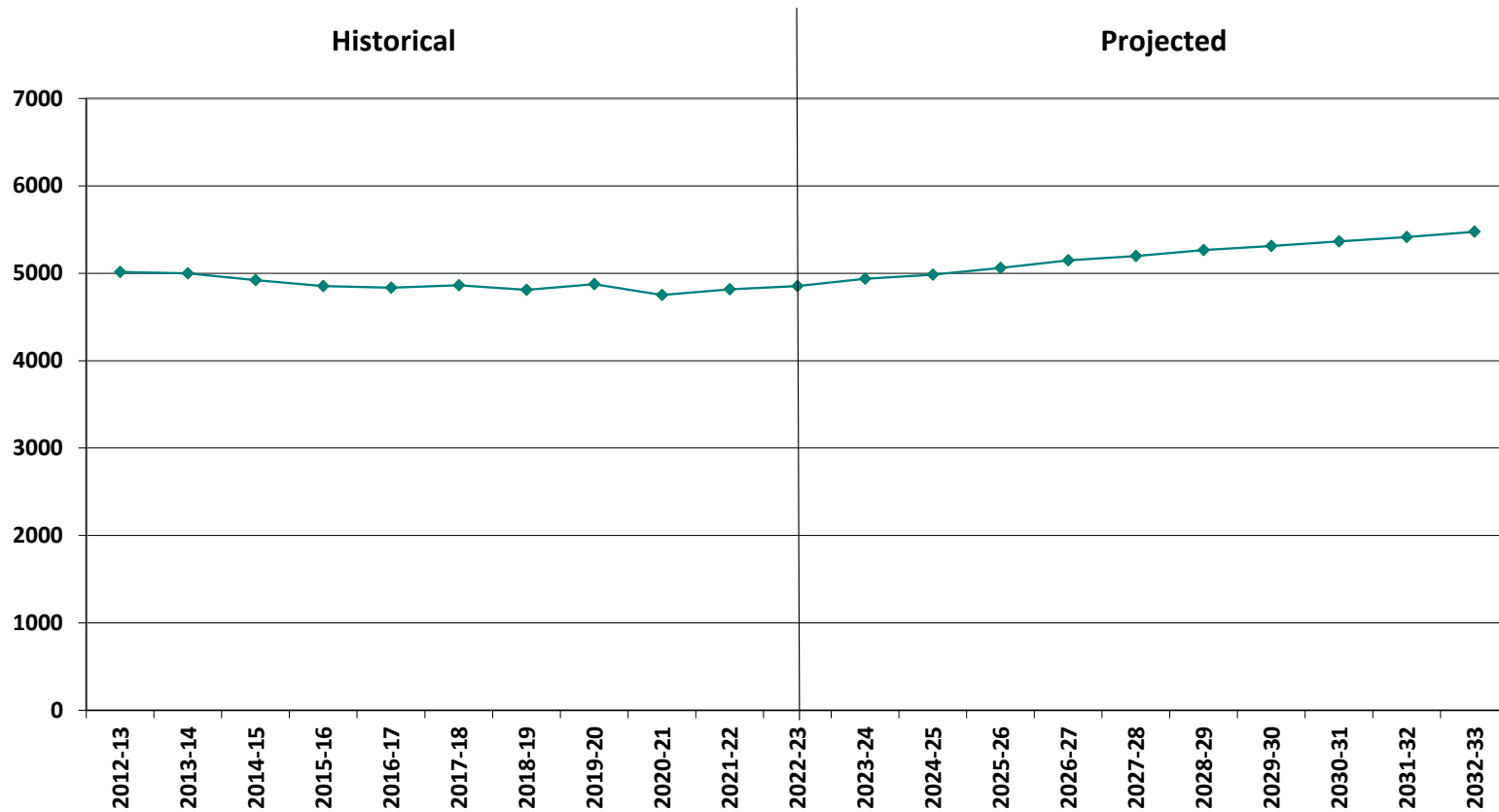
\*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

# Projected Enrollment

K-12, School Years 2022-23 to 2032-33

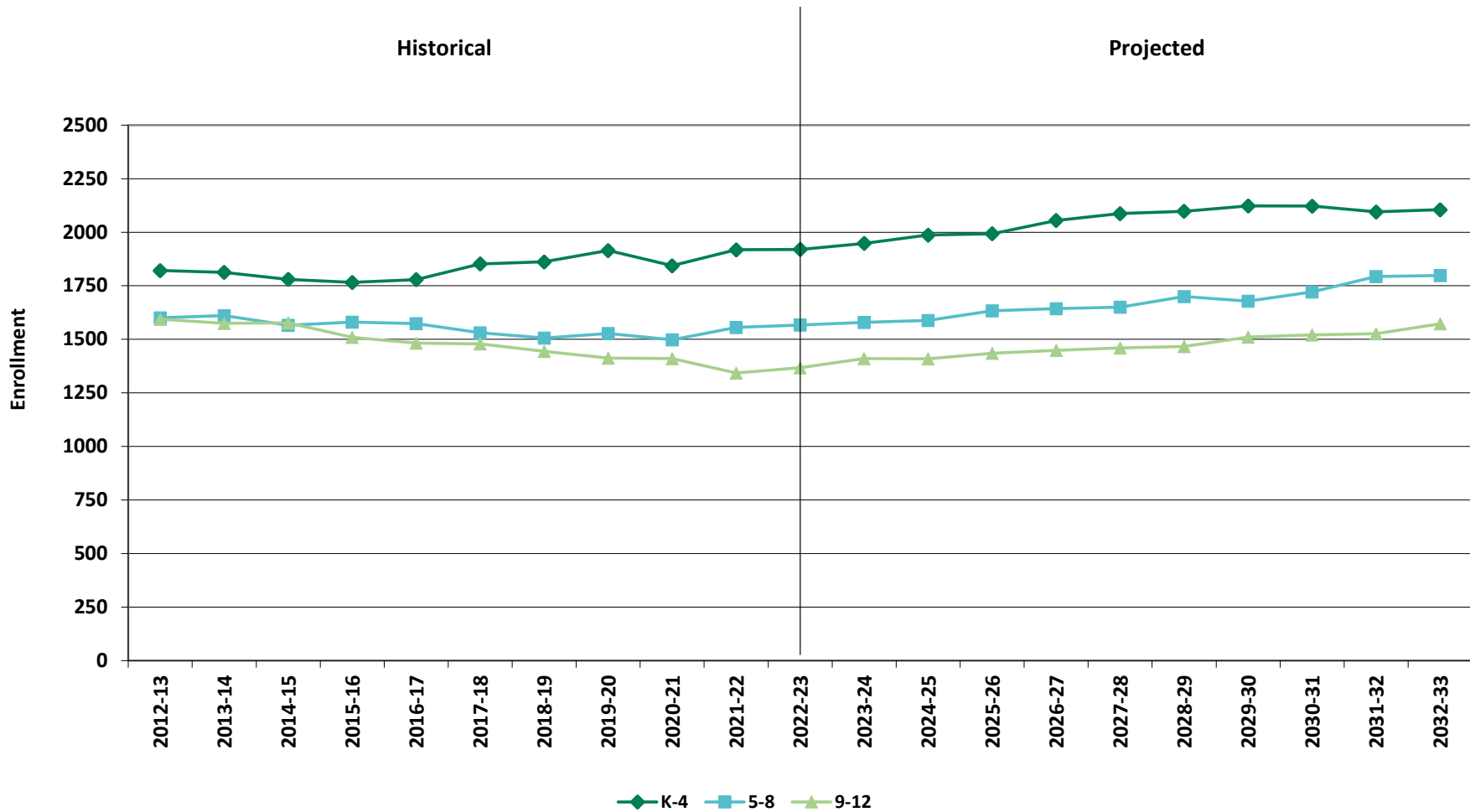


# Historical & Projected Enrollment

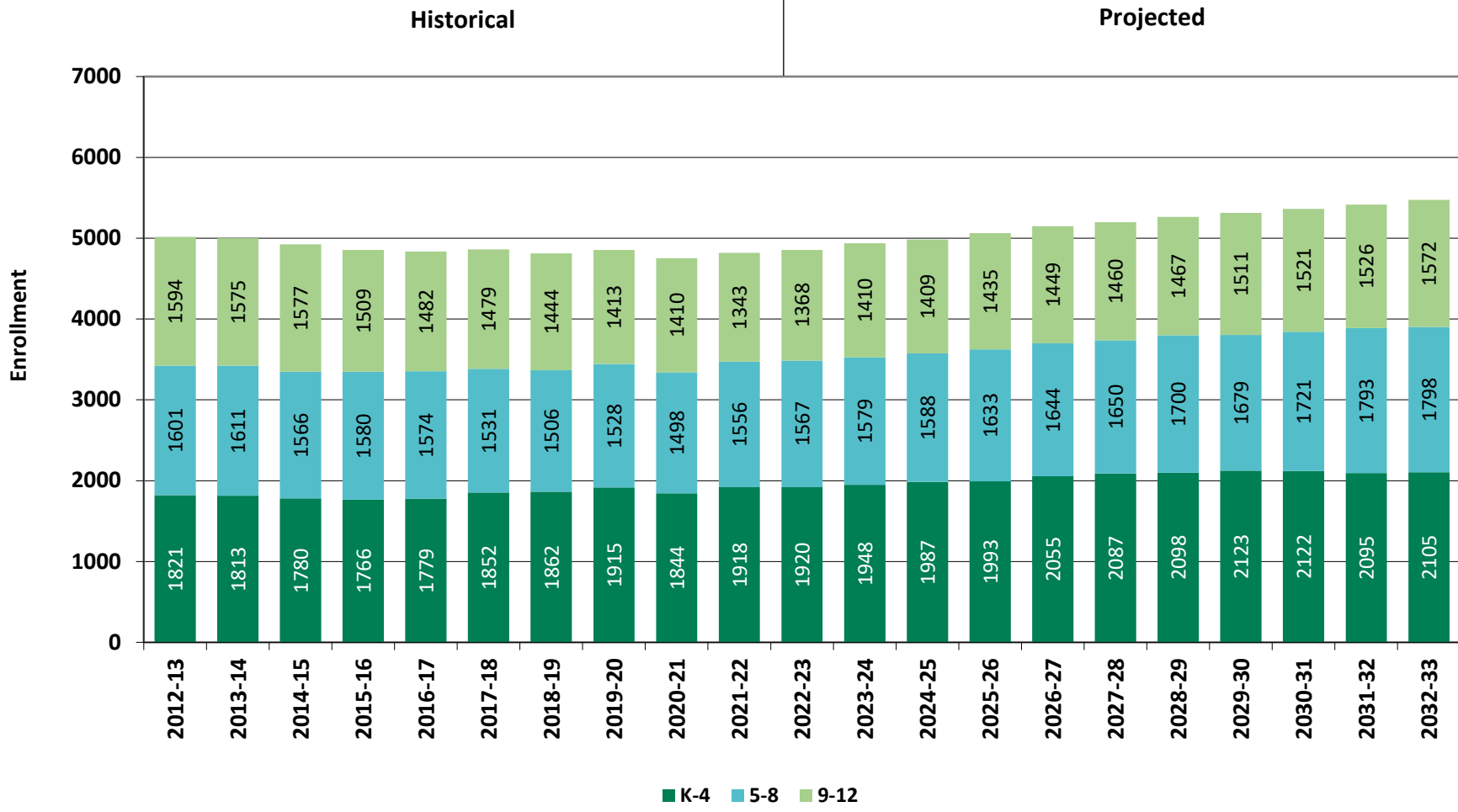




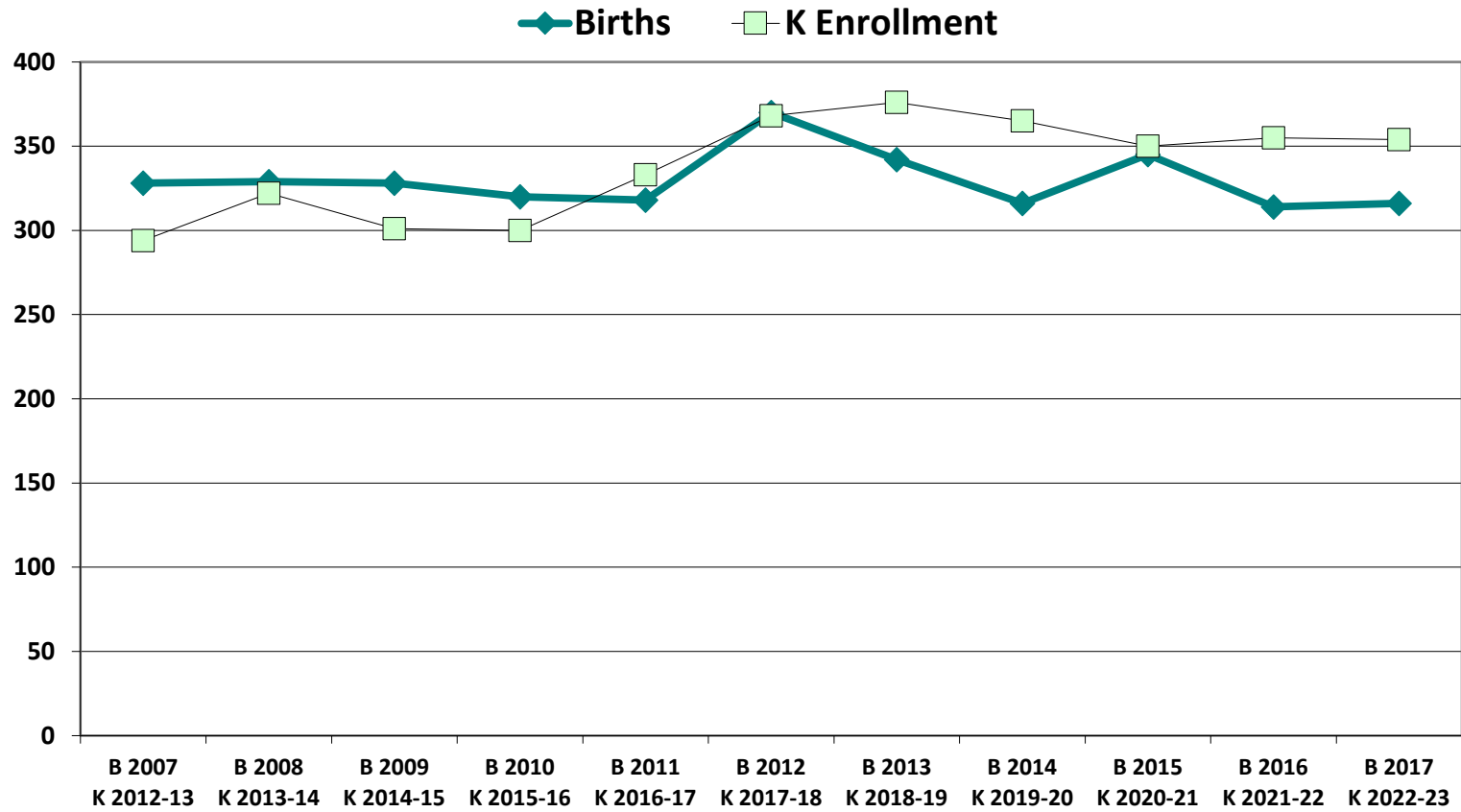
## Historical & Projected Enrollments in Grade Combinations



# Historical & Projected Enrollments in Grade Combinations



# Birth-to-Kindergarten Relationship



# Additional Information

Building Permits Issued (Source: HUD)		
Year	Single-Family	Multi-Units
2012	18	0
2018	17	128
2019	14	181
2020	8	32
2021	34	43
2022	15 to date	8 to date

Enrollment History*		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2012-13	n/a	n/a
2018-19	177	207
2019-20	n/a	n/a
2020-21	197	138
2021-22	196	164
2022-23	n/a	n/a

Residents in Non-Public Independent and Parochial Schools (General Education)*														
Jan. 1, 2022 Enrollment	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 TOTAL
	24	10	6	11	14	17	13	10	11	12	12	10	14	164

K-12 Home-Schooled Students*	
2022	45

K-12 Residents in Charter or Magnet Schools, or Choiced-out*	
Jan. 1, 2022	105

K-12 Special Education Outplaced Students*	
2022	59

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents*	
2022	36

\*The above data were provided by the District, with the exception of building permit data (provided by HUD).

"n/a" signifies that information was not provided by District.

## New England's PK-12 Enrollment Trends

From 2020 to 2030, the US Department of Education anticipates changes in PK-12 enrollment of -2.4% in the South, -6.5% in the West, -3.8% in the Midwest, -6.2% in the Northeast, and a total of -4.3% nationwide.

State	Fall 2020 PK - 12	Fall 2030 Projected	PK-12 Decline	% Change 2020-2030
CT	509,058	475,600	-33,458	-6.6%
ME	172,455	161,800	-10,655	-6.2%
MA	921,712	879,900	-41,812	-4.5%
NH	169,027	144,600	-24,427	-14.5%
RI	139,184	130,200	-8,984	-6.5%
VT	82,401	74,600	-7,801	-9.5%

**Source:** U.S. Department of Education, National Center for Education Statistics, *Enrollment In Public Schools fall 1990 to fall 2030*, Table 203.20, March 2022.

Although most New England Districts are seeing a decline in the number of births, NESDEC's experience indicates that the impact on enrollment varies from District to District. Almost half of New England Districts have been growing in PK-12 enrollment, and a similar number are declining (often in rural areas), with the other Districts remaining stable.

# Reliability and Use of this Document

## PROJECTION METHODOLOGY

Cohort component (survival) technique is a frequently used method of preparing enrollment forecasts. NESDEC uses this method, but modifies it in order to move away from forecasts that are wholly computer- or formula-driven. Such modification permits the incorporation of important, current district-specific information into the generation of enrollment forecasts (such as in/out-migration of students, resident births, HUD-reported building permits, etc.). Percentages are calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in Grade 1 in 2018-19 increased to 104 students in Grade 2 in 2019-20, the percentage of survival would be 104%, or a ratio of 1.04. Ratios are calculated between each pair of grades or years in school over several recent years.

After study and analysis of the historical ratios, and based upon a reasonable set of assumptions regarding births, migration rates, retention rates, etc., ratios most indicative of future growth patterns are determined for each pair of grades. The ratios thus selected are applied to the present enrollment statistics to project into future years. The ratios are the key factors in the reliability of the projections, assuming validity of the data at the starting point.

## RELIABILITY OF ENROLLMENT PROJECTIONS

Projections can serve as useful guides to school administrators for educational planning. Enrollment projections are more reliable in Years #1-4 in the future and less reliable in the “out-years.” Projections six to ten years out may serve as a guide to future enrollments and are useful for planning purposes, but they should be viewed as subject to change given the likelihood of potential shifts in underlying assumptions/trends, such as student migration, births as they relate to Kindergarten enrollment, and other factors.

Projections that are based upon **the children who already are in the district** (the current K-12 population only) will be the most reliable. The second level of reliability will be for those children already **born into the community but not yet old enough to be in school**. The least reliable category is the group for which an estimate must be made **to predict the number of births**, thereby adding additional uncertainty. See these three multi-colored groupings on the “Projected Enrollment” tab.

Annual updates allow for early identification of recent changes in historical trends. When the actual enrollment in a grade is significantly different (higher or lower) from the projected number, it is important (yet difficult) to determine whether this is a one-year aberration or whether a new trend may have begun. **In light of this possibility, NESDEC urges all school districts to have updated enrollment forecasts developed by NESDEC each October.** This service is available at no cost to affiliated school districts.

## USING THIS INFORMATION ELECTRONICALLY

If you would like to extract the information contained in this report for your own documents or presentations, you can use screenshots, which can be inserted into PowerPoint slides, Word documents, etc. Because screenshots create graphics, the image is not editable. Please feel free to contact us if you need assistance in this matter, by phone (508-481-9444) or by email ([ep@nesdec.org](mailto:ep@nesdec.org)).

# Appendix B

## Student Activities & Clubs

**CHELMSFORD PUBLIC SCHOOLS  
HIGH SCHOOL ACTIVITES & CLUBS**

<b>NO STUDENT ACTIVITY FEE</b> PARTICIPATION IS A REQUIREMENT FOR ENROLLING IN A SPECIFIC COURSE DURING THE REGULAR SCHOOL DAY	<b>NO STUDENT ACTIVITY FEE</b> PARTICIPATON IS COMMUNITY SERVICE BASED OR BY INVITATION ONLY	<b>ACTIVITY FEE COLLECTED</b> PARTICIPATION IS VOLUNTARY
Band - Concert Band - Marching Assistant Director Band - Marching Director Band - Marching Staff A Band - Marching Staff B Band - Marching Staff C Band - Marching Staff D Band - Marching Staff E Mock Trial Orchestra Treble Choir	Business National Honor Society English National Honor Society French Honor Society Key Club LIME National Honor Society Peer Tutoring Spanish Honor Society Thomas Jefferson Forum Tri-M Honor Society	Acapella Art Club Auxiliary (CG/Major) Best Buddies Chorus Coding Club Dance Team DECA Drama Club Ecology Club Gay and Straight Alliance International Relations Jazz Band Lead Like a Girl Live Smart Math Team Musical Poets Society Robotics Team Rufus Porter Society Ski Club Speech & Debate Team Student Council TV Club VOICE - Literacy Advisor Yearbook - Business Yearbook - Literacy Other (Proposed)



CHELMSFORD PUBLIC SCHOOLS  
STUDENT ACTIVITY FEE SUMMARY

	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Preliminary Forecast	FY24 Projected Budget
<b>Revolving Fund Revenue (517)</b>					
High School	20,900	17,850	20,900	15,757	20,900
McCarthy	16,850	16,625	16,850	19,226	16,850
Parker	16,100	17,375	16,100	16,527	16,100
Student Participation Fees	53,850	51,850	53,850	51,510	53,850
End of Prior Fiscal Year Carry Over Balance	193,798	245,983	265,773	297,833	320,683
<b>Total Revolving Fund Revenue</b>	<b>247,648</b>	<b>297,833</b>	<b>319,623</b>	<b>349,343</b>	<b>374,533</b>

<b>Revolving Fund Expense (517)</b>					
High School	16,830	0	29,640	26,560	29,550
McCarthy	8,400	0	8,400	2,100	3,100
Parker	5,400	0	5,400	0	0
Revolving Fund - Stipends	30,630	0	43,440	28,660	32,650
Expenditure Transfer from Revolving Fund	0	0	0	0	
<b>Total Revolving Fund Expenses</b>	<b>30,630</b>	<b>0</b>	<b>43,440</b>	<b>28,660</b>	<b>32,650</b>

<b>Local Budget Expense (3520)</b>					
High School	83,190	118,955	93,190	93,190	93,190
McCarthy	44,900	38,920	39,900	39,900	39,900
Parker	44,900	40,347	39,900	39,900	39,900
<b>Total Local Budget Expense - Stipends</b>	<b>172,990</b>	<b>198,221</b>	<b>172,990</b>	<b>172,990</b>	<b>172,990</b>
<b>Expenditure Transfer - to local</b>					
<b>Expense Total</b>	<b>203,620</b>	<b>198,221</b>	<b>216,430</b>	<b>201,650</b>	<b>205,640</b>

**FY22 Budget Assumptions:**

CHS Student Activity Fee was reduced from \$100 to \$50 annually

McCarthy and Parker Middle School Student Activity Fees to remain at \$50 annually

The costs associate with the late bus runs remain fully funded in the Transporation (3300) section of the budget

**FY23 Budget Assumptions:**

CHS Student Activity Fee to remain at \$50 annually

McCarthy and Parker Middle School Student Activity Fees to remain at \$50 annually

The costs associate with the late bus runs remain fully funded in the Transporation (3300) section of the budget

**FY24 Proposed Budget Assumptions:**

CHS Student Activity Fee to remain at \$50 annually

McCarthy and Parker Middle School Student Activity Fees to remain at \$50 annually

The costs associate with the late bus runs remain fully funded in the Transporation (3300) section of the budget

# Appendix C

## Grant Fund Summary

CHELMSFORD PUBLIC SCHOOLS		2023 APPROVED GRANTS										
Fund	Program Name	Type	Admin Staff	Direct Service Staff	Support Staff	Stipends	Fringe MTRS	Contractual Services	Supplies	Travel	Other	Total Grant Award
<b>CURRICULUM</b>												
305	Title I	Federal	19,084	16,699	180,000	8,000	3,220		2,433			229,436
The Title I grant provides supplemental resources to help low achieving students in high poverty schools meet the state's academic standards. This grant primarily funds a portion (30%) of the Title I Director's salary, and up to ten math and reading interventionists (tutors) at three elementary schools and two middle schools.												
140	Title IIA-Teacher Quality	Federal		60,000	5,000	3,500		17,026				85,526
The Title II A grant is used to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment and retention of effective educators. This grant primarily funds two instructional coaches, instructor stipends to teach approved graduate classes (Fitchburg State) for school climate professional development (PD) and phonics instruction PD.												
180	Title III English Lang LEP Support	Federal		29,000		4,000			3,841	1,000	320	38,161
The Title III grant provides supplemental resources to improve the education of english language learners. This grant primarily funds ELL tutors to support students at the high school level, ELL facilitation stipends to implement SEI strategies and professional development for teachers to attend the MATSOL conference.												
309	Title IV A	Federal						14,195				14,195
The Title IV A grant provides resources to ensure all students have equitable access to high quality educational experiences that follow one or more of the following priorities:well rounded educational opportunities, safe and healthy students and effective use of technology. This grant primarily funds professionals development in support of curriculum training and the implementation of the standards												
147	Digital Literacy Now	State						9,800	3,000			12,800
The Digital Literacy grant provides funds for professional development for teachers to enhance the digital literacy curriculum and supplemental supplies primarily for coding and robotics												
189	Proficiency-based Outcomes - WL	State							21,600			21,600
The Proficiency-based Outcomes for Languages Other than English grant funds STAMP 4S assessments to students (languages such as French, Spanish and American Sign Language)												
419	Innovation Pathways CHS Grant	State				8,400			25,895		3,430	37,725
The Innovation Pathways CHS grant supports initiatives to three career pathways, one in Environmental and Life Sciences, one in Business and one in Information Technology for CHS students												
<b>SUB TOTAL</b>			<b>19,084</b>	<b>105,699</b>	<b>185,000</b>	<b>23,900</b>	<b>3,220</b>	<b>41,021</b>	<b>56,769</b>	<b>1,000</b>	<b>3,750</b>	<b>439,443</b>

CHELMSFORD PUBLIC SCHOOLS		2023 APPROVED GRANTS										
Fund	Program Name	Type	Admin Staff	Direct Service Staff	Support Staff	Stipends	Fringe MTRS	Contractual Services	Supplies	Travel	Other	Total Grant Award
<b>SPECIAL EDUCATION</b>												
240	SPED 94-142 Allocation	Federal			229,061	14,600		1,047,835	41,200			1,332,696
The SPED IDEA (Individuals with Disabilities Education Act) 240 grant provides funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet the individual needs. This grant primarily funds one special education secretary, support staff for students with an IEP (certified nursing assistants (CNA), one LPN up and up to ten paraprofessionals), and contracted services providers, the largest one being the NECC program.												
262	SPED Early Childhood Allocation	Federal			39,682							39,682
The SPED Early Childhood Special Education Grant is similar to the SPED IDEA grant, but is targeted for early childhood students (ages 3-5). This grant primarily funds 2.5 paraprofessionals in the CHIPS program.												
<b>SUBTOTAL</b>			<b>0</b>	<b>0</b>	<b>268,743</b>	<b>14,600</b>	<b>0</b>	<b>1,047,835</b>	<b>41,200</b>	<b>0</b>	<b>0</b>	<b>1,372,378</b>
<b>OTHER</b>												
247	Chapter 22 of the Acts	State							45,530			45,530
The grant funds the reimbursement of the expense for face masks purchased in FY2022 from the District's local budget allocation. Unused funds are to be returned to DESE												
250	Essential School Health Grant	State									40,000	40,000
The grant from the Department of Public Health funds vision and hearing screenings (including equip) for students. It also funds professional development opportunities for school nurses and new software for student health records.												
301	GLCF Garden Enrichment (Science) Grant	Private							3,000			3,000
This grant from the Greater Lowell Community Foundation funds materials for garden enrichment programs and fresh start gardens at the South Row and Harrington elementary schools.												
428	Innovation Pathways Connecting Activities Grant	Sub Award of State Grant							9,107			9,107
The Innovation Pathways Connecting Activities grant supports initiatives in the career pathways of Environmental and Life Sciences, Business and Information Technology for CHS students												
<b>SUBTOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,637</b>	<b>0</b>	<b>40,000</b>	<b>97,637</b>
<b>TOTAL GRANTS</b>			<b>19,084</b>	<b>105,699</b>	<b>453,743</b>	<b>38,500</b>	<b>3,220</b>	<b>1,088,856</b>	<b>155,606</b>	<b>1,000</b>	<b>43,750</b>	<b>1,909,458</b>

# Appendix D

## Revolving & Other Fund Summary

CHELMSFORD PUBLIC SCHOOLS  
THREE YEAR REVOLVING FUND AND OTHER FUND SUMMARY

MUNIS #	Revolving Accounts	Balance 7/1/2021	Balance 7/1/2022	Estimated Receipts in FY23	Estimated Expenditures in FY23	Net Surplus or (Deficit) in FY23	Estimated Balance 7/1/23
501	Café (School Nutrition)	1,308,256	2,919,781	1,715,000	1,505,000	210,000	3,129,781
502	Athletic	469,862	745,249	295,000	176,000	119,000	864,249
503	Gifts & Donations	39,930	97,477	1,635	53,221	(51,586)	45,891
504	Lost / Damaged Books	5,392	5,864	274	0	274	6,138
505	Musical Instrument Repair	0	0	0	0	0	0
506	Adult Education/Music/Guidance	188,968	293,311	190,000	179,000	11,000	304,311
507	Childcare	1,346,443	1,558,329	1,942,000	1,850,000	92,000	1,650,329
508	Out of Town Tuition Reimbursement	59,989	59,989	8,215	0	8,215	68,204
509	Summer School	15,148	23,173	9,775	4,927	4,848	28,021
510	School Choice	2,066,540	2,319,021	250,000	136,621	113,379	2,432,401
511	Civic Activities	151,996	151,800	164,000	96,500	67,500	219,300
516	Transportation	654,174	1,130,841	335,000	269,925	65,075	1,195,916
517	Student Activity	245,983	297,833	51,510	28,660	22,850	320,683
518	Turf Fields	132,527	218,439	90,900	82,500	8,400	226,839
	Total	6,685,207	9,821,107	5,053,309	4,382,354	670,955	10,492,062

**Other Accounts**

310	Circuit Breaker	2,330,272	2,525,420	2,574,768	2,525,420	49,348	2,574,768
819	Special Ed Reserve Fund (established FY22)		750,000			0	750,000

# CHELMSFORD PUBLIC SCHOOLS

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## Memorandum

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

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

Date: February 3, 2023

Re: Synthetic Turf Fields – Revolving Fund Debt Service Schedule

---

The CPS students have access to two synthetic turf fields in town, one at the McCarthy Middle School and the other at Chelmsford High School. These fields are also rented out to other organizations (i.e. soccer, football and lacrosse leagues). The debt service on these fields will conclude at the end of FY2024 and this memo summarizes the bond history and the remaining payments.

The Town's Finance Director, John Sousa, Jr., recently provided an update on the debt service schedule. As a bit of background, the Town originally issued an 11-year bond in August 2013 for \$ 800,000 to finance the portion of the project that would be paid through field rentals (recorded in the turf field revolving fund-518). The Town also borrowed another \$ 1,200,000 on a separate bond that would be repaid through the Town's Community Preservation Fund.

The Town refinanced the \$ 800,000 bond in April 2021 to save on lower interest rates. At that time, the amount refinanced on the new bond was approx. \$ 225,000. This bond will be retired at the end of FY2024 and the amounts for this fiscal year and next are as follows:

- FY2023: \$ 82,500 (\$ 75,000 Principal + \$ 7,500 Interest)
- FY2024: \$ 78,750 (\$ 75,000 Principal + \$ 3,750 Interest)

I would like to thank John Sousa, Jr., for managing the bonds for these fields and for providing this update.

Thank you for the opportunity to provide this update.

# CHELMSFORD PUBLIC SCHOOLS

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## Memorandum

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

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

Date: February 2, 2023

Re: Recommended FY2023 Budget Transfers – PE Equip and Security

---

I am writing to request two budget transfers at this time for FY2023.

The first budget transfer request is shifting budget funds from the CHS Health Education supply account to the Parker PE instructional equipment account in the amount of \$ 1,287 to fund new equipment at the fitness center at the Parker Middle School.

From		To			Amount
12430134-54000	CHS Health Ed Supplies	12420374	58510	Parker PE Instructional Equip	<b>1,287</b>

The second budget transfer request is shifting budget funds from the Instructional Technology accounts to the School Security account in the amount of \$ 110,000 to fund the hardware and installation of a network video recorder (NVR).

From		To			Amount
11450000-52470	Technology Svc Contracts	11450000	54204	District MIS – School Security	20,000
12451100-54204	Instr Technology CHS	11450000	54204	District MIS – School Security	20,000
12451200-54204	Instr Technology McC	11450000	54204	District MIS – School Security	20,000
12451300-54204	Instr Technology Pkr	11450000	54204	District MIS – School Security	20,000
12451414-54204	Instr Technology Byam	11450000	54204	District MIS – School Security	5,000
12451514-54204	Instr Technology Center	11450000	54204	District MIS – School Security	5,000
12451614-54204	Instr Technology Harrington	11450000	54204	District MIS – School Security	5,000
12451714-54204	Instr Technology South Row	11450000	54204	District MIS – School Security	5,000
14400000-52472	Computer Services	11450000	54204	District MIS – School Security	10,000
					<b>110,000</b>

*I recommend the school committee vote at the regular school committee meeting on February 7, 2023 to approve the FY2023 local operating budget transfers for the Chelmsford Public Schools as presented.*

Thank you for your consideration.



# CHELMSFORD PUBLIC SCHOOLS

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## Memorandum

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

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

Date: February 1, 2023

Re: CPS Internal Control Manual for Federal Grants – Update as of January 2023

---

The district maintains an Internal Control Manual for Federal Grants. This document outlines key financial controls and procurement items in compliance with the Uniform Grant Guidance outlined in 2CFR 200.317-327, as well as other key procurement documents in the Commonwealth of Massachusetts such as M.G.L. Chapter 30B, Chapter 149 and Chapter 30 Section 39M. The district is required to maintain this document to in compliance with both state and federal procurement requirements.

The document presented at this school committee meeting was originally drafted in October of 2017 and updated in January of 2023. The updates are noted in red. Many of the updates reflect new dollar amount thresholds, as well as language added if federal grants are the funding source for large capital expenditures or construction projects.

This document is presented to the committee as a report of progress. I request the committee vote to acknowledge receipt of the updated manual.

I'm available to address any questions and thank you for the opportunity to provide this update.



# CHELMSFORD PUBLIC SCHOOLS

## Internal Control Manual for Federal Grants

Internal control document to ensure compliance with the Education Department General  
Administrative Regulations (EDGAR)



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October 2017

Revised January 2023

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## **Introduction**

This manual sets forth the policies and procedures used by Chelmsford Public Schools to administer federal funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the District's financial management system, including cash management procedures, procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities. New employees of the District, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the District's rules and practices.

Prior to July 1, 2017, Chelmsford Public Schools will adhere to EDGAR Part 80 standards.

## **I. Financial Management System**

The District maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

### **A. Financial Management Standards**

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

#### ***Identification***

The District must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

#### ***Financial Reporting***

Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

#### ***Accounting Records***

The District must maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

#### ***Internal Controls***

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

“Internal controls” are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations;
- Adequate safeguarding of property;
- Assurance property and money is spent in accordance with grant program and to further the selected objectives; and
- Compliance with applicable laws and regulations.

### ***Budget Control***

Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

### ***Cash Management***

The District must maintain written procedures to implement the cash management requirements found in EDGAR.

Please see page 17 for these written cash management procedures.

### ***Allowable Costs***

The District must maintain written procedures for determining allowability of costs in accordance with EDGAR.

Please see page 10 for these written allowability procedures.

## **B. Overview of the Financial Management/Accounting System**

The Chelmsford Public School district utilizes Tyler Technologies Munis Financial system. Munis is the primary system for purchasing; human resources and payroll; and budget and accounting. Separate inventory systems exist for information technology and fixed assets. Fixed assets are managed by the Director of Business and Finance in conjunction with the Town Accountant. The Director of Technology is responsible for the inventory of all hardware and software district-wide.

Once a grant award notice (GAN) is received by the district, the Director of Business and Finance and the Department Director or Coordinator (person writing the grant) meet to review the planned expenditures in light of the approval. The Director of Business and Finance and/or the Financial Analyst will assign the appropriate account codes, set up the grant budget in MUNIS in alignment of the approved grant budget and provide a copy of the grant budget with account codes to the Department Director or Coordinator. In compliance with 2 C.F.R. 200.302, the district must track the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. All grant expenditures must be within the dates of the grant award (start and end dates). Budgeted amounts in Munis must match the current grant award notice. If an amendment is approved, Munis should be updated within five (5) days of receipt of the GAN.

## C. Budgeting

### **The Planning Phase: Meetings and Discussions**

*Before Receiving the Grant Award Notice (GAN):* Once a grant opportunity has been identified, the Superintendent is notified of the potential grant funds. A memo should be sent to the Superintendent with the following information:

1. Source of funds;
2. Purpose of grant;
3. Benefits and pitfalls of the grant for Chelmsford Public Schools;
4. Benefits to the students;
5. Identification of Department Director or Coordinator writing the grant
6. Timeline for application and approval;
7. Match requirements, if applicable; and
8. Potential amount and length of funds.

The Superintendent (or his designee) must review and approve all grant applications. If the Superintendent approves the concept of applying for the grant, the Department Director or Coordinator should meet with the Director of Business and Finance and either the Assistant Superintendent (for general education type grants) or the Director of Student Support Services (for special education type grants). In some cases, all four leaders meet to discuss the grant application and planning so there is cohesiveness across departments and the district. These meetings are designed to review the timeline, curriculum impacts, match requirements, grant reporting requirements, budget development / projections and potential concerns. If the grant would result in additional health insurance costs, a conversation with the Town Finance Director / Treasurer should occur in advance of the submittal deadline. If the grant could impact other departments, a list of individuals is developed for the Department Director or Coordinator to have a follow-up discussion with. For instance, if an application could result in technology purchases, the Director of Technology would be involved in the planning process. Overall fiscal grant management falls under the responsibilities of the Director of Business and Finance.

Grant funds can supplement the Chelmsford Public Schools budget but cannot supplant budgeted funds. Therefore, when possible, it is critical that the grant application be developed in conjunction with the Chelmsford Public Schools annual budget. Finally, Department Directors or Coordinators should make use of existing furniture and equipment rather than purchasing new items with grant funds. The Director of Business and Finance or the Director of Facilities are good resources to locate available furniture and equipment for use.

Pension costs and reporting requirements should be discussed when preparing the application. Federally-funded grants are required to set aside an additional 9% of the total salary for Massachusetts Teachers' Retirement System (MTRS) eligible employees. Massachusetts General Laws Chapter 35, Section 32A and Chapter 40, Section 5D require that all federal grants received by local governments be charged for pension costs incurred because of the grant. When possible, Chelmsford Public Schools does not fund MTRS eligible individuals with federal grant funds.

*Reviewing and Approving the Budget:* Before the grant application is completed (preferably 14 days in advance of the grant application deadline), the Director of Business and Finance reviews

the items in the budget to ensure allowability. See Section I for a discussion on performing allowability determinations. If the Director of Business and Finance determines that a cost is not allowable, then the grant application is returned to the Department Director or Coordinator noting the items that are ineligible and suggestions for modification. The Department Director or Coordinator in conjunction with the Director of Business and Finance will collaboratively revise the grant budget to ensure all items meet the allowability determination.

Once the grant application is complete, the Department Director or Coordinator forwards it to the Superintendent (or his designee) for final approval. Generally, the budget receives final approval seven (7) days before the application is due. A copy of the full grant application is forwarded to the Director of Business and Finance so it may be filed in the Business Office's grant files for the appropriate fiscal year.

### **After Receiving the GAN**

After receiving the GAN, the approved budget can be loaded into Munis. If the GAN mirrors the grant submission budget, the GAN amounts are loaded into Munis without additional discussions. If the GAN amounts vary from the submission (whether increased or decreased), the Department Director or Coordinator and the Director of Business and Finance meet to review the differences and implications for the variance. A revised budget is developed based on the GAN and program objectives. The revised amounts, in sync with the GAN, are then loaded into Munis by the Financial Analyst.

### **Amending the Budget**

The District ensures grant amendments are submitted and approved in advance of the needs. Grant amendments can be made for financial and/or programmatic purposes. The Department Director or Coordinator can create a grant amendment. The grant amendment is reviewed by the Director of Business and Finance in advance of submission. Grant amendments must be submitted in advance of need; implementation of the amendment (either financial or programmatic) is reliant on the amendment approval date.

### **Budget Control**

The District monitors its financial performance by comparing and analyzing actual results with budgeted results. The Financial Analyst or Director of Business and Finance runs year-to-date budget reports (from Munis) for all grant funds on a monthly and as requested basis. The year-to-date budget reports are shared with the Department Director or Coordinator so they may review the financial aspects of the grant and how it is tracking with their implementation plans. The Department Director or Coordinator and the Director of Business and Finance also meet periodically to review the data, discuss the implementation plans, and determine if an amendment is appropriate.



#### D. Accounting Records

Accounting records are kept in hard copy. The Business Office is responsible for the maintenance of all purchase orders and related accounting records in conformance with the Municipal Records Retention Schedule. The web address for the retention schedule is: [http://www.sec.state.ma.us/arc/arcpdf/MA\\_Municipal\\_Records\\_Retention\\_Manual.pdf](http://www.sec.state.ma.us/arc/arcpdf/MA_Municipal_Records_Retention_Manual.pdf). Relevant definitions in this section include the following:

- An asset is: anything owned by an individual or a business, which has commercial or exchange value. Assets may consist of specific property or claims against others, in contrast to obligations due others.
- A liability is: a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
- Revenue is: the inflows of assets from selling goods and providing services to customers; including the reduction of liabilities from selling goods and providing services to customers.
- An expense is: the amount of assets or services used during a period.

If an error is found while reviewing the year-to-date budget reports or general ledger detail, the individual will notify the Financial Analyst. The Financial Analyst will research the potential error, and if necessary, generate a journal entry with supporting documentation. The Financial Analyst reviews the journal entry for accuracy and enters the information into Munis. The journal entry is also reviewed by the Director of Business and Finance. A copy of the journal entry and supporting documentation is also forwarded to the Town Accountant.

The Chart of Accounts for the grant fund organization codes was set up so that an individual could track expenses by fund, fiscal year, award year, and source of funds. Below is an outline detailing the structure of the organization codes for grant funds: The overall fund code in Munis for School Grants is 0024 and the remainder of the account string is more specific to the type of grant.

Grant Fund Code	Function Code	Fiscal Year
3 Digits	4 Digits	1 Digit

##### Grant Fund Code:

The three-digit code designates the fund code of the grantor. There are many codes and include (but not limited to):

- 305 Title I Grant Funds
- 240 Special Education Grant
- 262 Early Childhood Special Education

##### Function Code:

This four-digit code designates the type of primary activity on the grant, such as professional development or supplemental instructional services.

##### Fiscal Year:

The one-digit code designates fiscal year representing the year the grant was awarded. All grants awarded in FY'23 would end with 3

Object Codes:

The object codes are the same used by the general fund accounts.

#### E. Spending Grant Funds

As the recipient of federal funds, Chelmsford Public Schools is responsible for administering the grant consistent with the grantors terms and conditions. Federal funds must be administered in a manner consistent with the cost principles contained in EDGAR and 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards. The Assistant Superintendent for Finance and Operations is responsible for ensuring compliance with EDGAR and 2 CFR Part 200.

Although each grant may have specific allowable and unallowable costs, Chelmsford Public Schools adheres to the federal cost principles when developing and administering the budget. Federal cost principles require costs to be allowable, reasonable, and allocable.

To meet the definition of “allowable,” a cost must be:

1. Be necessary and reasonable to carry out the grant;
2. Be consistent with the policies and procedures that apply uniformly to federal and non-federally financed expenses;
3. Not be included as part of a match of federal funds; and
4. Be adequately documented.

To meet the definition of “reasonable,” the cost of the good or service does not exceed the amount a prudent person would spend on an item at the time the decision was made to incur the cost. Reasonable is further defined as:

1. Use of sound business practices, adherence to federal, state and local laws and regulations; and the terms and conditions of the Federal award.
2. Use of market prices in the greater Boston area for comparing the costs of goods and services.

To meet the definition of “allocable,” the cost of the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

Allocable is further defined as:

1. Costs are incurred specifically for the Federal award.
2. Costs can be distributed in proportions that may be approximated using reasonable methods.
3. Costs necessary to the overall operation of the non-Federal entity.

These definitions are copied from the Code of Federal Regulations (CFR).

While developing and reviewing the grant budget, the Director of Business and Finance should keep in mind the difference between direct costs and indirect costs.

## Direct and Indirect Costs

*Determining Whether a Cost is Direct or Indirect:* Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 C.F.R. § 200.413(a). Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. 2 C.F.R. § 200.56. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 C.F.R. § 200.413(b). The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- The costs are not also recovered as indirect costs. 2 C.F.R. § 200.413(c).

*Indirect Cost Rate:* The Massachusetts Department of Elementary and Secondary Education (MA DESE) determines an unrestricted and restricted indirect cost rate for every district in the Commonwealth. The rates are determined annually based on information submitted in the End of Year report and are the maximum allowable rate for any fiscal year. Under 34 C.F.R. § 75.561 and 34 C.F.R. § 76.561, a state educational agency may approve an indirect cost rate for longer than one year. According to MA DESE, if a district utilizes an indirect cost figure, it must be equal to or less than the currently approved restricted rate. The decision to recover indirect costs using these established rates is a local option.

The MA DESE Grants Procedure Manual provides the following information on calculating the indirect cost allowable for a particular grant. The grant manual, and other important information, can be found at <http://www.doe.mass.edu/grants/procedure/manual.html>. Indirect rates cannot be applied to capital expenditures or to the indirect cost themselves. The following formula is recommended:

1. Total entitlement;
2. Minus capital expenditures (Line 10); and
3. Divided by one plus the restricted rate.

The resulting amount is the amount that can be used for grant activities. When this amount is subtracted from the total entitlement, the result equals the amount allowed for indirect cost.

If indirect costs are recovered, they shall be returned to the general fund of the city or town in accordance with Massachusetts General Laws, Chapter 44, Section 53.

*Applying the Indirect Cost Rate:* Once the District has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R. § 75.564; 34 C.F.R. § 76.569. Once the District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. § 75.564.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

### **Determining Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how the District will spend its grant funds, the Department Director or Coordinator and the Director of Business and Finance will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, which are provided in the bulleted list below. The Department Director or Coordinator and the Director of Business and Finance must consider these factors when making an allowability determination. Additional helpful questions to ask when making allowability determinations are located on page 10 of this policy.

**Be Necessary and Reasonable for the performance of the federal award.** District staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- ❖ Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the federal award.
- ❖ The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- ❖ Market prices for comparable goods or services for the geographic area.

- ❖ Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students, the public at large, and the federal government.
- ❖ Whether the district significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the district can demonstrate that the cost addresses an existing need, and can prove it. For example, the district may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

- ❖ Whether the cost is needed for the proper and efficient performance of the grant program.
- ❖ Whether the cost is identified in the approved budget or application.
- ❖ Whether there is an educational benefit associated with the cost.
- ❖ Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- ❖ Whether the cost addresses program goals and objectives and is based on program data.

**Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of a teacher’s salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.

**Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the District.**

**Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**

**Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

**Adequately documented.** All expenditures must be properly documented.

**Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.**

**Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.

**Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.

Purchases for goods and services paid for with grant funds shall be net of all applicable credits. To avoid the earning of “credits” where the benefits are not reimbursable or credited to the federal grant, personal reimbursements are discouraged for purchases made with federal grant funds. The district will take advantage of all prompt pay discounts. All payments from federal grants shall be processed through the Town’s accounting system either through the invoice payment process or Town credit card.

Part 200’s cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or District policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

### **Selected Items of Cost**

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. §§ 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, District staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules may deem a cost as unallowable and District personnel must follow those non-federal rules as well.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

<b>Item of Cost</b>	<b>Citation of Allowability Rule</b>
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443

General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469



Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Likewise, it is possible for the State and/or District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, State and District requirements when spending federal funds. Massachusetts procurement laws are more restrictive than the federal guidelines; therefore, all purchases must follow state procurement laws.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The State and/or District rules related to some specific cost items are discussed below:

- Technology purchases (hardware, software and web-based systems) involve the guidance and approval of the Director of Technology. New purchases must be compatible with current operating, storage and network configurations.
- Furniture (including carpet) purchases require the prior approval of the Director of Facilities. The following fire requirements must be met:

Carpets: must meet Class II interior finish and comply with National Fire Protection Association (NFPA) 253 and meet the state building code regulations (780 CMR 780). Carpets must meet the “pill test” and meet the Department of Commerce (DOC) FF-1 “pill test” as stated in the Code of Federal Regulations 16 CFR, Part 1630. Permanent labels must be affixed to the carpet ensuring compliance with the above stated fire requirements.

Furniture: All furniture purchases must comply with the California Technical Bulletin 133 and regulated by 527 CMR 29 (Board of Fire Protection Regulations). Permanent labels must be affixed to the furniture ensuring compliance with the above stated fire requirements.

Decorations, Curtains, Draperies, Blinds and Other Window Treatments: All purchases in this category shall meet the applicable test(s) described in NFPA 701 and regulated by 527 CMR 21 (Board of Fire Protection Regulations).

- Professional development (workshops, conferences and consultants) involve the guidance of the Assistant Superintendent. All professional development must be in line with the planned district-wide professional development.

District employees must be aware of these State and District rules and ensure they are complying with these requirements.

### **Frequent Types of Costs**

*Travel:* Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient’s non-federally funded activities and in accordance with the recipient’s written travel reimbursement policies. 2 C.F.R §200.474(a).

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the District’s established policy. 2 C.F.R §200.474(b).

### **Helpful Questions for Determining Whether a Cost is Allowable**

In addition to the cost principles and standards described above, the Department Director or Coordinator and the Director of Business and Finance can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
- For example, the District may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, the Department Director or Coordinator and the Director of Business and Finance should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students. Further, under most major elementary and secondary education programs, recipients may use federal funds only to supplement the amount of funds available

from nonfederal sources for the education of students participating in the program. The recipients cannot use federal funds to supplant nonfederal funds that would otherwise have been used for the expenditure in question.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, Department Director or Coordinator should review data when making purchases to ensure that federal funds to meet these areas of concern. This should be a collaborative effort of the Director of Business and Finance who review and approve requisitions, as well as, the Business Office Staff who processes the purchase orders and tracks grant expenditures.

#### F. Federal Cash Management Policy/Procedures

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Massachusetts Department of Elementary and Secondary Education, the Massachusetts Department of Public Health, and the Massachusetts Department of Early Education and Care on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b) (9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the LEA.

Interest would not accrue if the LEA uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

#### **Payment Methods**

*Reimbursements:* The Director of Business and Finance or the Financial Analyst will request reimbursement for actual expenditures incurred under the federal grants on a monthly basis. Between the 20<sup>th</sup> and 30<sup>th</sup> of each month the Director of Business and Finance or the Financial Analyst will log into the Massachusetts Department of Elementary and Secondary Education (MA DESE) grant management system (<http://doegrants.wji.com>) to request funds. The MA DESE has another grants management system, Ed Grants, to request funds on another set of grants. (<https://edgrants.eoe.mass.edu/grantium/frontOffice.jsf>). The Massachusetts Department of Early Education and Care revenue is requested bi-monthly through a paper process. All requests for funds, whether electronic or paper, have steps for the approval. All reimbursements are based on actual disbursements, not on obligations. In addition, requests for funds do not include the amounts paid by MA DESE to the Massachusetts Teachers' Retirement Board (MTRB).

The Massachusetts Department of Elementary and Secondary Education (MA DESE) will process reimbursement requests in a timely manner. Consistent with state and federal requirements, the District will maintain source documentation supporting the federal

expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the MA DESE review upon request. Reimbursements of actual expenditures do not require interest calculations.

*Advances:* To the extent the District receives advance payments of federal grant funds, the District will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the District attempts to expend all drawn downs of federal funds within 72 hours of receipt.

The District will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The District will begin to calculate interest earned on cash balances once funds are deposited into the District's account.

Interest will be calculated quarterly, based on the sample calculation methodology below listed. Total federal grant cash balances will be calculated on cash balances per grant and applying the District's actual interest rate. The District will remit interest earned (annually) to the appropriate entity. The District may retain up to \$500 of interest earned per year.

#### Sample Calculation Methodology – Federal Interest

Total of all federal daily balances in reporting period (e.g. January 1 – January 31) = \$50,000

##### Step 1: Calculate the Average Daily Balance

1. Divide the total of advances (all federal funds) in reporting period by the number of days in reporting period.
2. Total of all daily balances in the reporting Period = \$50,000.
3. Actual number of days in the reporting period (month) = 31
4. Average daily balance = \$1,612.90

##### Step 2: Calculate the Annual Interest Amount

1. Multiply the average daily balance by the actual interest rate
2. Average daily balance = \$1,621.90
3. Actual interest rate = 1.045%
4. Annual interest amount = \$16.95

##### Step 3: Calculate the Daily Interest Amount

1. Divide interest amount by number of days in year.
2. Annual interest amount = \$16.95
3. Number of days in year = 365
4. Daily interest amount = \$0.0464

##### Step 4: Calculate the Total Federal Interest Due

1. Multiply the daily interest amount by number of days in reporting period
2. Daily interest amount = \$0.0464
3. Number of days in reporting period = 92
4. Total federal interest due = \$1.18

G. Timely Obligation of Funds

**When Obligations are Made**

Obligations are orders placed for property and services, contracts and sub awards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. 34 C.F.R. § 200.71

The following table illustrates when funds are determined to be obligated under federal regulations:

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
Acquisition of property	On the date which the District makes a binding written commitment to acquire the property
Personal services by an employee of the District	When the services are performed
Personal services by a contractor who is not an employee of the District	On the date which the District makes a binding written commitment to obtain the services
Public utility services	When the District receives the services
Travel	When the travel is taken
Rental of property	When the District uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E-Cost Principles.	On the first day of the project period.

34 C.F.R. § 75.707; 34 C.F.R. § 76.707.

**Period of Performance of Federal Funds**

All obligations must occur on or between the beginning and ending dates of the grant project. 2 C.F.R. § 200.309. This period of time is known as the period of performance. 2 C.F.R. § 200.77. The period of performance is dictated by statute and will be indicated in the GAN. Further, certain grants have specific requirements for carryover funds that must be adhered to.

*State-Administered Grants:* As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year. While the District will always plan to spend all current grant funds within the year the grant was

appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. 34 C.F.R. § 76.709. For example, funds awarded on July 1, 2015 would remain available for obligation through September 30, 2017.

*Direct Grants:* In general, the period of availability for funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, the District must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. 2 C.F.R. § 200.343(b). Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 C.F.R. § 200.343(d). Consequently, the District closely monitors grant spending throughout the grant cycle.

### **Carryover**

*State-Administered Grants:* As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to “carryover” any funds left over at the end of the initial 15 month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. 34 C.F.R. § 76.709. Accordingly, the District may have multiple years of grant funds available under the same program at the same time.

Once a carryover GAN has been received, the same steps are followed to set up a grant in Munis as outlined above in receiving a GAN, with a unique account codes assigned to the grant and aligning the grant budget in Munis with the approved GAN.

*Direct Grants:* Grantees receiving direct grants are not covered by the 12 month Tydings period. However, under 2 C.F.R. § 200.308, direct grantees enjoy unique authority to expand the period of availability of federal funds. The District is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the District must provide written notice to the federal awarding agency at least 10 calendar days before the end of the period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

The District will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. 2 C.F.R. § 200.308(d) (2).

## H. Program Income

### **Definition**

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. 2 C.F.R. § 200.80.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. 2 C.F.R. § 200.80. Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. 2 C.F.R. § 200.307.

### **Use of Program Income**

The default method for the use of program income for the District is the deduction method: 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e) (1). The LEA may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e) (2).

While the deduction method is the default method, the District always refers to the GAN prior to determining the appropriate use of program income.

## **II. Procurement System**

The District maintains the following purchasing procedures. **These procedures are to be compliant with state (MGL Chapter 30B, Chapter 149 and Chapter 30 Section 39M), local and federal laws and regulations under 2CFR 200.317-327 and follow the OSD (Operational Services Division) guidelines and contract guides as required.**

### A. Responsibility for Purchasing

Chelmsford Public Schools requires requests to purchase goods or services be initiated through the Munis financial system. Principals and central office administrators may request access to the Munis system for their employees. The Director of Business and Finance or the Town Accountant, provides appropriate access (security) to Munis. Training on the Munis financial system is conducted by members of the Business Office team.

Requisitions are entered by an approved Munis user. Prior to release of the requisition, the individual must obtain verbal (or written) approval by their supervisor. Once released, requisitions are routed to the Department Director or Coordinator and then to the Director of Business and Finance. Approved requisitions are processed into Purchase Orders. Printed purchase orders are processed by the Business Office

On an annual basis, the Director of Business and Finance the Town Accountant review the list of authorized Munis users. Additions to and deletions from the list are made as employees are hired and / or terminated by Chelmsford Public Schools. All Munis users are set up with budgetary controls in place that prevent a user from processing a requisition in excess of the budgeted amounts.

## B. Purchase Methods

The type of purchase procedures required depends on the cost of the item(s) being purchased. In addition to these rules, subrecipients must also follow both state and local procurement rules. State and local procurement rules are often stricter than federal requirements. Accordingly, this section should be revised **periodically** to account for the appropriate thresholds and purchasing procedures within each threshold amount in accordance with any state and local procurement rules.

### **Purchases up to \$10,000 (Micro-Purchases with Federal Funds)**

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$10,000. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers.

Micro-purchases may be awarded without soliciting competitive quotations if the District considers the price to be reasonable **and based on research, experience, purchase history or other information and documents it files accordingly**. The District maintains evidence of this reasonableness in the records of all micro-purchases. Please see page 8 for written procedures on how to determine whether a price is reasonable.

Chelmsford Public Schools utilizes Tyler Technologies Munis system for the processing of purchase orders. Administrative assistants, principals, office and building aides, department directors and coordinators may request access to Munis. Access is reviewed by the Director of Business and Finance. If access is approved, the level of security appropriate for the individual is reflected in a security profile. Once the user name and password have been assigned, the Business Office staff trains the individual. Once training is completed, the individual may enter a requisition through the following process:



1. Enter a request to purchase a good or services into Munis (requisition entry) and release the requisition for review.
2. Each requisition must contain the vendor name/number, ship to location, quantity, item description, unit price, freight amount, and account code to be charged. The item description must be clear so as to properly communicate to the vendor the exact item requested and/or service to be performed, and deadlines for delivery and/or completion.
3. The Director of Business and Finance reviews the requisition. If there are no errors, the requisition is approved and converted to a purchase order. Requisitions containing errors are sent back to the enterer for correction.
4. The Munis system assigns a unique tracking number to every requisition. Once the requisition is approved and converted to a purchase order, the purchase order is assigned a unique number. Although the number for each purchase order is unique, all purchase order numbers begin with the fiscal year. For instance, the first purchase order entered for fiscal year 2017 would be numbered 17####.
5. Upon approval of the purchase order, the system generates three (3) copies of the printed purchase order: vendor copy, school copy and business office copy. The vendor copy is faxed and/or sent to the vendor. The school copies are sent to the school / person initiating the order. The business office copy is maintained in the business office files to await the school copy and invoice.

#### **Purchases between \$0 and \$9,999 (Sound Business Practices)**

Procurement of supplies and services **under** \$10,000 are governed by Massachusetts General Law, Chapter 30B. The procurement procedure for purchasing supplies and services under \$10,000 require sound business practices. This is defined as ensuring the receipts of favorable prices by periodically soliciting price lists or quotes. No formal advertising is required. The contract is awarded to the vendor offering the best price. Software licenses can only be purchased for one-year at a time. A written contract is not required.

#### **Purchases between \$10,000 and \$100,000 (Solicit Quotes)**

Procurement of supplies and services between \$10,000 and **\$100,000** are governed by Massachusetts General Law, Chapter 30B. The procurement procedure for purchasing supplies and services between \$10,000 and **\$100,000** requires soliciting three written or oral quotes. Chelmsford Public Schools recommends a written description / terms be provided to all vendors to ensure an ‘apples to apples’ comparison of prices. No formal advertising is required. The contract is awarded to the responsible and responsive person offering the best price. A responsible vendor is defined as a person who has the capability to perform fully the contract requirements, and the integrity and reliability which assures good faith performance. A responsive bidder is defined as a person who has submitted a bid or proposal which conforms in all respects to the invitation for bids or requests for proposals. A **purchase order or** written contract is required.

**In addition, if the purchase is for a Construction Project following MGL Chapter 149 or Chapter 30 Section 30&30M payment bonds in the amount of 50% of the Contract Price are required for all contracts over \$25,000.**

#### **Purchases over \$100,000 (Sealed Bids or Proposals)**

*Sealed Bids (Formal Advertising):* For purchases over \$100,000, bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. If a Request for Proposal is issued, the most advantageous proposal from a responsible and responsive proposer taking into consideration price and no-price proposals. The sealed bid method is the preferred method for procuring construction, if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
- All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- A firm fixed price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Advertising is required once in a newspaper of general circulation least two weeks before bids or proposals are due. If \$100,000 or more, advertise once in the *Goods and Service Bulletin* maintained by the Massachusetts Secretary of State's Office.

*Competitive Proposals:* The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be

used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Massachusetts General Law, Chapter 30B has additional requirements regarding Requests for Proposals (RFP). Below are the RFP requirements:

1. The procurement office shall determine in writing that the selection of the most advantageous offer requires comparative judgement of factors in addition to price.
2. Bidders must submit separate price and non-price proposals.
3. Comparative criteria reflect those factors for which Chelmsford would be willing to pay more money, and are used to further evaluate the relative merits of all proposals that meet the quality requirements.
4. Quality requirements establish standards of acceptability for the supplies and services you are purchasing.
5. Comparative criteria rating factors include: highly advantageous, advantageous, not advantageous, and unacceptable.

(Information copied from the Massachusetts Inspector General's Office, Chapter 30B training materials).

In addition, all Invitation for Bid (IFB) and Request for Proposal (RFP) require vendors submitting bids to sign and submit a non-collusion and tax compliance forms.

*Contract/Price Analysis:* The District performs a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications. 2 C.F.R. § 200.323(a). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Director of Business and Finance must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.323(a).

When performing a cost analysis, the Director of Business and Finance or Department Director of Coordinator reviews profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. 2 C.F.R. § 200.323(b).

### **Noncompetitive Proposals (Sole Sourcing)**

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
- After solicitation of a number of sources, competition is determined inadequate.

Under M.G.L. Chapter 30B, a sole source procurement of any supply or service under \$50,000 is allowable when a reasonable investigation shows that there is only one practicable source for the required supply or service.

Sole source contracts in excess of \$50,000 are only allowable for the following purchases:

1. Software maintenance, library books, school textbooks and educational materials; and
2. Utilities.

All sole source procurements must include a memo that details the basis for determining that there was only one practicable source for the purchase. The memo should be sent to the Business Office to be attached to the purchase order. The purchase order will provide the contractor's name, amount of the contract, and a listing of supplies or services procured. The Director of Business and Finance will ensure each sole source contract is appropriate and properly documented.

#### C. Purchase Cards

The Chelmsford Public Schools currently does have a credit card issued by the Town of Chelmsford to make purchases.

#### D. Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition

#### **Geographical Preferences Prohibited**

The District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an

appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

### **Prequalified Lists**

The District must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the District must not preclude potential bidders from qualifying during the solicitation period.

### **Solicitation Language**

The District must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R § 200.319(c).

### **Affirmation Steps**

The district will take all necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. Take all necessary affirmative steps to assure the use of minority businesses, women-owned business enterprises and labor-surplus area firms. See 2 CFR 200.321 (b) for what “affirmation steps” must include. Sub-recipients should maintain a list of such firms and can use the Supplier Diversity Office Mass. Gov for assistance in complying

### **Uniform Grant Guidance**

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be affected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended - Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

### **Construction Projects Guidance**

In addition, if the purchase is for Construction Project following MGL Chapter 149 or Chapter 30 Section 30&30M for Full and Open Competition.

1. Piggy backing is adopting a pre-existing contract solicited and awarded by another entity. These contracts should be avoided as they may not contain all required clauses, are improper in scope, or are not procured in compliance with the federal procurement standards.
2. Splitting purchases over several days, weeks, or months is considered “bid-splitting” when the appearance is that this is being done to avoid meeting thresholds which require

a more complex procurement. Certain unexpected small expenses sometimes make good business sense and are not problematic. However, to purposely purchase items over time and under the procurement thresholds is illegal.

3. The Massachusetts Prevailing wage Law, and the Davis-Bacon Act, which is the federal prevailing wage law, applies to building and construction activity on public work construction contracts. These two laws require that workers be paid a minimum hourly rate set according to each government agency's assessment of an average wage rate or predominant wage rate in the local area of the contract work.

Mass DOS determines the "Prevailing Wage Rates" for each public construction contract prior to the beginning of that contract's Bid Process.

U.S DOL determines its prevailing wage rates for public construction contracts being bid and calls its prevailing wage rate standards "Wage Determination". U.S. DOL develops federal Wage Determination for the entire Commonwealth of Massachusetts country and /or city.

The Davis-Bacon and Related Acts apply to contractors and subcontractors performing on federally funded or federally assisted contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works. Davis-Bacon Act and Related Act contractors and subcontractors must pay their laborers and mechanics employed under the contract no less than the locally prevailing wages and fringe benefits for corresponding work on similar projects in the area.

The Davis-Bacon Act applies to contractors and subcontractors performing work on federal or partial funded contracts. The Davis-Bacon Act prevailing wage provisions apply to the "Related Acts", under which construction projects are funded through grants, loans, loan guarantees, and insurance.

If the contract is fully or partially federally funded, the General Contractor and subcontractors must comply with both the Massachusetts and the federal Davis Bacon Act prevailing wage rates.

Therefore, you must pay workers at least a minimum of the higher of the Massachusetts or federal wage rates for each work classification.

4. Domestic Preference "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coating, occurred in the United States "Manufactured products" means items and construction materials composed in whole or in part of nonferrous metals such as aluminum: plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete: glass, including optical fiber: and lumber.



5. Value Engineering “Value Engineering” identifies and reduces nonessential procurement costs. Value engineering enables contractors to change the plans, designs, and specifications for projects to lower their costs for goods and services and maintain necessary quality levels.

E. Federal Procurement System Standards

**Avoiding Acquisition of Unnecessary or Duplicative Items**

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Please see page 10 for written procedures on determining allowability.

**Use of Intergovernmental Agreements**

To foster greater economy and efficiency, the District enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

**Use of Federal Excess and Surplus Property**

The District considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

**Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II (1) and 2 C.F.R. §§ 180.220 and 180.300.

**Maintenance of Procurement Records**

The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

Please see page 40 for more information on the District’s record policies.

### **Time and Materials Contracts**

The District may use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract mean a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the District must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

### **Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### **Protest Procedures to Resolve Dispute**

The District maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. Contract disputes arise from a belief the procurement process was not conducted properly. A vendor has three options to seek a remedy:

1. Contact the local jurisdiction;
2. Contact the state agency in charge of enforcing the law (i.e. Inspector General's Office for Chapter 30B contracts); and/or
3. Superior Court.

If a vendor contacts the district with a complaint regarding the procurement or award of contract, the complaint should be forwarded to the Superintendent. The Superintendent, Director of Business and Finance, and the individual responsible for contract will offer to meet with the vendor. The meeting should seek all information as to the complaint of the vendor. Once the meeting has concluded, and the concerns reviewed, the Superintendent will issue a written report to the complainant with a determination.

If there is a potential error in the way the procurement was conducted, or the district seeks advice on correcting the error, the Director of Business and Finance will ask the advice of the applicable state agency. If the vendor files a complaint in Superior Court, the district will seek the advice of legal counsel.

## F. Conflict of Interest Requirements

### **Standards of Conduct and Conflict of Interest**

In accordance with 2 C.F.R. §200.18(c)(1), the District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. Massachusetts General Law, Chapter 268A, governs the state's conflict of interest law. There are three main provisions of the law:

- Public employees are prohibited from seeking or accepting anything of substantial value for or because of their official acts or any act within their official responsibilities.
- Public employees are prohibited from using or attempting to use their position to obtain for themselves or others unwarranted privileges of substantial value that are not properly available to similarly situated individuals.
- The conflict of interest law will require public employees to disclose to their appointing authority the gift and their relationship to the giver.

The Massachusetts State Ethics Commission interprets the conflict of interest law and publishes advisories. The Ethics Commission interprets substantial value to mean anything with a value of \$50 or more. Gifts less than \$50 that may have an appearance of a conflict of interest should be disclosed. Disclosures should be made in writing and given to their appointing authority.

Massachusetts defines "immediate family" as spouse, parent, brother, sister, child or a spouse of your parent, brother, sister, or child. The financial disclosure law which, like the conflict of interest law, is interpreted and enforced civilly by the State Ethics Commission. Chapter 268B, of the Massachusetts General Law, is the financial disclosure law. This statute requires public officials, political candidates and certain public employees to disclose their and their immediate family member's private business associations and other financial interests on their Statements of Financial Interests or SFIs. The law covers all elected state and county officials and candidates for these positions as well as all state and county employees who are designated as holding major policymaking positions.

Every municipal employee (with few exceptions) must complete the Ethic Commission's online training program once every two years. New employees must complete the online training program within 30 days of becoming such an employee, and once every two years thereafter.

### **Organizational Conflicts**

Chelmsford Public Schools will comply with Massachusetts General Law, Chapter 268A conflict of interest law and disclosure. Additionally, the district may not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to any employee of Chelmsford Public Schools or members of its management, unless the private benefit is considered merely incidental. The private benefit preclusion will extend to the following:

- The sale, exchange or leasing of property between the district and an affiliated or unaffiliated organization or a private or related individual.
- Lending money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.
- Furnishing of goods, services, or facilities between the district and an affiliated or unaffiliated organization or a private or related individual except for the rental of district facilities as specified in the Chelmsford School Committee policy manual.
- Payment of compensation, unless authorized by the Chelmsford School Committee, by the district to an affiliated or unaffiliated organization or a private or related individual.
- The transfer to, use by or for the benefit of a private or related individual of the income of assets of Chelmsford Public Schools unless specifically voted by the Chelmsford School Committee.
- Thus, Chelmsford Public Schools will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s). Related party transactions shall include transactions between a school/district and members of the Chelmsford School Committee, administration, employees, related individuals and affiliated companies. Related individuals within the scope of this definition may include spouses, parents, children, spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law sisters-in-law and brothers-in-law of a school committee member or school district employee.

### **Disciplinary Actions**

All associated entities must comply with the policies and procedures of the district. **Types of disciplinary actions are identified in the policies as well as the employee handbook and collective bargaining agreements. Penalties for violation of the standards of code of conduct of the Chelmsford Public Schools (all departments as well as the Child Nutrition Program) are also included in these policies, handbook and collective bargaining agreements and include a reprimand, dismissal, and any legal action necessary.**

### **Mandatory Disclosure**

Upon discovery of any potential conflict, the District will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

### **G. Contract Administration**

The District maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. See the Property Management section on page 32.

The contract manager for the Chelmsford Public Schools varies based on the type of contract. For example, facility related contracts are overseen by the Director of Facilities. When a contract does not clearly fall within a department, the Director of Business and Finance will act as the contract manager. The contract manager is responsible for **overseeing and ensuring contractor performs in accordance with the contract which duties include:**

1. Coordinate communications with the vendor;
2. Evaluate the qualifications of contract personnel for compliance with contract requirements;
3. Determine acceptability of reports and deliverables produced by the contractor;
4. Approve or reject contractor payment requests; and
5. Ensure the contract amendments are in writing and approved by the Director of Business and Finance

The business office maintains all contract files.

### **III. Property Management Systems**

#### **A. Property Classifications**

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000. 2 C.F.R. §200.33.

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

#### **B. Inventory Procedure**

Inventory will be maintained on all information technology hardware and software and fixed assets. The school/department placing an order will add the appropriate ship to address. At the

time of receipt, the package is inspected to ensure the ordered materials were received in good order and the items mirror the order placed through the purchase order system. Items are inventoried at the time they are unpacked

All technology hardware is tagged. The technology department is responsible for configuring all computers, laptops, chrome books, and iPads.

### C. Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained

- Date and Purchase order number;
- Serial number or other identification number;
- Source of funding for the property;
- Who holds title;
- Acquisition date and cost of the property;
- Percentage of federal participation in the project costs for the federal award under which the property was acquired;
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

On an annual basis, the Department Director or Coordinator will review the inventory list and note changes. Changes to the inventory based on property being sold, lost, stolen or broken will be noted. If the item was stolen, a copy of the police report should be included in the file. The updated inventory spreadsheet should be printed annually and provided to the Director of Business and Finance.

### D. Physical Inventory

A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years. Prior to the start of the school year, a physical inventory will be conducted. If there is a discrepancy between the previous physical inventory and the current inventory, a report detailing the discrepancies will be provided to the business office.

### E. Maintenance

In accordance with 2 C.F.R.313 (d) (4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition. Employees who are issued a device(s) are responsible for maintaining and securing the equipment. When a device is not working properly. The employee will submit a help desk ticket. A member of the technology staff will work with the employee to identify and repair the computer as quickly as possible. A loaner computer is available for faculty upon request.

#### F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. Employees issued computer devices are responsible for abiding by the Acceptable Use Policy (AUP). As previously stated, all hardware is inventoried and marked as property of the Chelmsford Public Schools. Employees are required to file a police report when equipment is determined to be missing. A copy of the report must be provided to the Director of Technology within 24 hours of filing the police report. In the next physical inventory, the item is listed as missing with the date of the police report. If the item continues to be missing on the second inventory, the item is removed from the list.

#### G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

#### H. Disposal of Equipment and Solid Waste

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Department Director or Coordinator will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of \$10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than \$10,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the District may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The District will comply with Section 6002 by using only environmental materials listed in the EPA (Environmental Protection Agency), where the purchase price exceeds \$10,000.

#### **IV. Written Compensation Policies**

##### **A. Time and Effort**

###### **Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted, and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District and
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

###### **Time and Effort Procedures**

The time and efforts are completed on a semi-annual basis. The certification must be signed and dated by the employee or supervisor with first-hand knowledge of the employee’s work after the work has been completed.

Some salaried employees may be funded through a federal grant. The coding of their labor to the grant is entered by the business office into Munis with an approved grant account

Chelmsford Public Schools prioritizes funding hourly, non-Massachusetts Teachers Retirement System employees, on federal grants. In addition, employees who have a single cost objective (dedicated to a singular purpose) are prioritized to be charged to a federal grant. For example, a 1:1 Special Education Paraprofessional would be an appropriate choice as an employee to charge to the Special Education IDEA federal grant. All hourly employees receive a timesheet generated for their position. The timesheet includes:

1. Employee’s name and identification number;



2. Federal program (grant) account number;
3. Employee's position;
4. Reporting period; and
5. Employee's and supervisor's signature.

### **Reconciliation and Closeout Procedures**

It is critical for payroll charges to match the actual distribution of time recorded on the certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

Annual adjustments will be made only if (1) the quarterly comparisons show the differences between budgeted amounts and actual costs are less than ten percent; and (2) the budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances. If not performed annually, quarterly adjustments should be made. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

### **Employee Exits**

An employee who is separating from service with the Chelmsford Public Schools should submit a letter of intent to the employee's supervisor, the Superintendent (or his designee). In the letter, the employee shall note the purpose of separation (retirement, resignation, etc.) and the effective date. Advance notification of separation is greatly appreciated to limit negative impacts on student learning. Although a formal exit interview is not required, it is suggested that each supervisor discuss the reasons for leaving with every employee leaving for purposes other than retirement.

### **B. Human Resources Policies**

The District School Committee Policies ensure that that personnel compensation costs are spent in accordance with written policies and procedures. Refer to School Committee policy manual or collective bargaining unit contracts. Unless authorized by the School Committee and the grantor, Chelmsford Public Schools will not use federal funds for relocation or severance pay.

The allowability of various types of personnel compensation costs is dependent on whether they are spent in accordance with written policies and procedures. For example, the cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as annual leave, sick leave, or holidays, is allowable if, among other criteria, the costs are provided under established written leave policies. Therefore, ensure that the District has human resource policies which at least cover (1) how employees are hired (2 CFR §200.430(a)(2)); (2) the extent to which employees may provide professional services outside the District (2 CFR §200.430(c)); (3) the provision of fringe benefits, including leave and insurance, (2 CFR §200.431)); (4) the use of recruiting expenses to attract personnel (2 CFR §200.463(b)); and (5) reimbursement for relocations costs. 2 CFR §200.464.

## V. Record Keeping

### A. Record Retention

The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Consequently, the District retain records for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

At the state level, records retention is overseen by the Massachusetts Secretary of State's Office ([www.mass.gov/sec](http://www.mass.gov/sec)). The department head of any office that creates, receives or stores public records must designate a custodian of records. The custodian of records is the point of contact for all public records requests; ensures record security and follows proper destruction of records protocol.

Maintaining an inventory of records will allow for the identification of records that may be at the end of the retention period. Prior to the destruction of records, a written request must be made to the Supervisor of Records. Once the written request is approved, each district can choose a method of destruction or recycling. Districts are advised to choose the method of destruction carefully especially if employee or student records are involved. The municipal records retention schedule is available on the website at:

<https://retweb.sec.state.ma.us/retweb/>

### B. Collection and Transmission of Records

Most records may be maintained in either paper or electronic form, based on the current practices in the district. Electronic storage will provide an easier means to share documents upon request i.e. auditors, records inquires, etc. In either case, care must be taken to ensure the materials chosen to create the record will last through the records retention period. Minutes of governmental bodies must be maintained in a paper format. Proper storage of the records is the responsibility of the district. The municipal records retention schedule provides recommended storage standards.

### C. Access to Records

The District provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

### D. Privacy

The Family Educational Rights and Privacy Act (FERPA) affords parents and students who are 18 years of age or older ("eligible students") certain rights with respect to the student's education records. Chelmsford Public Schools protects personal information of both students and employees through regular training and updated policies and procedures.

### E Subrecipient Monitoring

In the event that the District awards subgrants to other entities, it is responsible for monitoring those grant subrecipients to ensure compliance with federal, state, and local laws. Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a program. Each program office that awards a subgrant must have its own monitoring policy. This policy must ensure that any monitoring findings are corrected.

## **VI. Frequently Asked Questions**

As questions arise, this section will be populated.

## **VII. Legal Authorities and Helpful Resources**

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

Education Department General Administrative Regulations (EDGAR)

- <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200)

- <http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5>

USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 3474)

- [http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474_main_02.tpl)

Federal program statutes, regulations, and guidance

- <http://www.ed.gov/>

State regulations, rules, and policies

- Massachusetts Department of Elementary and Secondary Education, Grants Manual:  
<http://www.doe.mass.edu/grants/procedure/manual.html>
- Massachusetts Municipal Records Retention Schedule:  
<https://retweb.sec.state.ma.us/retweb/>
- Massachusetts Inspector General's' Office, Chapter 30B Procurement:  
<https://www.mass.gov/the-oig-public-procurement-and-chapter-30b-programs>

District regulations, rules, and policies

- Chelmsford Public Schools, School Committee Policies:  
<https://chelmsfordschools.org/departments/school-committee/>

Organizational Chart

- A current organization chart is maintained by the Assistant Superintendent and is available upon request.

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: February 5, 2023  
Re: Tiered Focus Monitoring Report: English Language Learners

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Please see the attached correspondence from the Massachusetts Department of Elementary and Secondary Education (DESE) pertaining to the recently conducted Tiered Focused Monitoring (TFM) Review of the districts English Language Learner (ELL) program. I am pleased to report our ELL program was in full compliance and no corrective action was required.

A special thanks and recognition to our dedicated ELL teachers and Kelly Rogers, Coordinator of Reading, Title I and English Language Learner Services is well-deserved for their work in support of our ELL student population and their families.

**From:** [Magloire, Judith R. \(DOE\)](#)  
**To:** [Lang, Jay](#)  
**Cc:** [Rogers, Kelly](#); [Newcomb, Donna](#)  
**Subject:** OLA Tiered Focused Monitoring \_ Final Report  
**Date:** Thursday, January 26, 2023 2:58:13 PM  
**Attachments:** [Chelmsford\\_00560000\\_OELAAA2023.doc](#)

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Dear Superintendent: Roger Lang,

The Department of Elementary and Secondary Education recently conducted a Tiered Focused Monitoring (TFM) review for your district in the SY 2022-23. This letter, in addition to the email generated by the Web-based Monitoring System (WBMS), is to inform you that the Department found your ELE program **in compliance** with federal and state laws and regulations. Please accept our congratulations in having no findings for this mandated tiered focused monitoring review as well as our strong recommendation to consider recruiting additional staff members for your ELE program. Our recommendation is based on your district's continuous growth, the needs of an effective ELE program, as well as the required activities to promote and support the rapid acquisition of English language proficiency by English Learners.

To access the DESE's feedback, go to the Department's website, <http://www.doe.mass.edu>, and select *Security Portal* from the drop down menu. Please click on *PQA WebMonitoring* and then continue by clicking on *Home>OLA Tier Review>Feedback/CIMP>View Feedback Summary*. The TFM report will be available to the public at <http://www.doe.mass.edu/ell/cpr/?section=reports>. I have also attached it to this notification for your review.

If you would like to discuss any matter that relates to the Final Report, please contact Judith R. Magloire at [Judith.R.Magloire@Mass.Gov](mailto:Judith.R.Magloire@Mass.Gov) or 781-338-3571.

In closing, we would like to extend our thanks to the district's administration and staff, who shared their time and thoughts so generously during the review process.

Sincerely,

Judith R. Magloire,  
TFM Chairperson

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**Judith R. Magloire, M.Ed.**  
Support Lead  
W 781-338-3571

Center for School and District Partnership (CSDP)  
[Office of Language Acquisition](#)  
Massachusetts Department of Elementary and Secondary  
Education

[Judith.R.Magloire@Mass.Gov](mailto:Judith.R.Magloire@Mass.Gov)

Pronouns: she, her, hers

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## **Chelmsford**

### **Tiered Focused Monitoring Report**

**Onsite Dates: January 9-9, 2023**

**Date of Final Report: 01/23/2023**



Jeffrey C. Riley  
Commissioner of Elementary and Secondary Education



During the 2022-2023 school year, Chelmsford participated in a Tiered Focused Monitoring Review conducted by the Department's Office of Language Acquisition (OLA). The purpose of the Tiered Focused Monitoring Review is to monitor compliance with regulatory requirements focusing on English Learner Education.

District/charter schools are reviewed every six years through Tiered Focused Monitoring. There are 12 ELE criteria that target implementation of the requirements related to ELE programs under state and federal law and regulations:

- ELE 1: Annual English Language Proficiency Assessment
- ELE 2: State Accountability Assessment
- ELE 3: Initial Identification of ELs and FELs
- ELE 5: ELE Program and Services
- ELE 6: Program Exit and Readiness
- ELE 7: Parent Involvement
- ELE 8: Declining Entry to a Program
- ELE 10: Parental Notification
- ELE 13: Follow-up Support
- ELE 14: Licensure Requirements
- ELE 15: Professional Development Requirements
- ELE 18: Records of ELs

Tiered Focused Monitoring allows for differentiated monitoring based on a district's level of need, the Tiers are defined as follows:

Districts in Tiers 1 and 2 have been determined to have no or low risk:

- Tier 1: Data points indicate no concern on compliance and performance outcomes – meets requirements.
- Tier 2: No demonstrated risk in areas with close link to student outcomes – low risk.

Districts in Tiers 3 and 4 have demonstrated greater risk:

- Tier 3: Areas of concern include both compliance and student outcomes – moderate risk.
- Tier 4: Areas of concern have profound effect on student outcomes and ongoing compliance – high risk.

The monitoring process differs depending on the tier assigned to the district as well as the district's previous tier assignment.

The review process includes the following:

1- Self-Assessment

- District reviews English Learner Education documentation for required elements including document uploads.
- District reviews a sample of English learner (EL) student records selected across grade levels and EL focus areas such as opt-out students, former ELs and students and/or parents who need translation and/or interpretation.
- Upon completion of these two internal reviews, the district's self-assessment is submitted to the Department for review.

## 2- Verification

- Review of EL student records: The Department may select a sample of student records and request certain documentation to be uploaded to the WBMS as evidence of implementation of the ELE criteria.
- Review of additional documents for English Learner Education
- Surveys of parents of ELs: Parents of ELs are sent a survey that solicits information regarding their experiences with the district’s implementation of English Learner Education program(s), related services, and procedural requirements.
- Interviews of staff
- Classroom observations as applicable
- Parent and student focus groups as applicable

### **Report:**

Within approximately 20 business days of the onsite visit, the onsite chairperson will forward to the superintendent or charter school leader the findings from the Tiered Focused Monitoring Review. Within 10 business days of receipt of the findings, the district reviews and comments on the findings for factual accuracy before they are finalized. After the report is finalized, districts develop a Continuous Improvement and Monitoring Plan (CIMP) for any criteria receiving a rating of "Partially Implemented," "Not Implemented," and "Implementation in Progress." The CIMP outlines an action plan, identifies the success metric, describes the measurement mechanism and provides a completion timeframe to bring those areas into compliance with the controlling statute or regulation. District and charter schools are expected to incorporate the CIMP actions into their district and school improvement plans, including their professional development plans.

## DEFINITION OF COMPLIANCE RATINGS

<b>Implemented</b>	The requirement is substantially met in all important aspects.
<b>Implementation in Progress</b>	This rating is used for criteria containing new or updated legal requirements and means that the district has implemented any old requirements contained in the criterion and is training staff or beginning to implement the new requirements in such a way that the onsite team anticipates that the new requirements will be implemented by the end of the school year.
<b>Partially Implemented</b>	The requirement, in one or several important aspects, is not entirely met.
<b>Not Implemented</b>	The requirement is totally or substantially not met.
<b>Not Applicable</b>	The requirement does not apply to the school district or charter school.

For more information on the Tiered Focused Monitoring approach, please visit the Department's [website](#).

**SUMMARY OF COMPLIANCE CRITERIA RATINGS**

	<b>English Learner Education Requirements</b>
<b>IMPLEMENTED</b>	ELE 1, ELE 2, ELE 3, ELE 5, ELE 6, ELE 7, ELE 8, ELE 10, ELE 13, ELE 14, ELE 15, ELE 18

The district conducted a self-assessment and the Department reviewed all of the criteria in the specific program areas. The Tiered Focused Monitoring Report typically includes those criteria that were found by the team to be "Partially Implemented," "Not Implemented," or "Implementation in Progress." (Refer to the "Definition of Compliance Ratings" section of the report.) Tiered Focused Monitoring Reports do not include criteria receiving a rating of "Implemented" or "Not Applicable." Therefore, the district will not be receiving a report that includes ratings and findings, as the team found the district to be in compliance with all criteria reviewed.

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: January 27, 2023  
Re: McCarthy Middle School Tennis Court Area Repurposing

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At the regular school committee meeting on May 17, 2022, I presented a memo (Attachment 1) as a result of the April 2022 spring town meeting conversation pertaining to the McCarthy Middle School tennis court area repurposing. After discussion at the meeting, it was decided a working group would be formed to gather feedback and present options for consideration of potential future uses of the tennis court area at McCarthy Middle School. A working group convened to review the current condition and use of the tennis court area at McCarthy Middle School and to review options for future use of the space. Working group members included:

- 1) Christine McNamara, resident
- 2) Joseph Ready, resident
- 3) Jeffery Doherty, School Committee Member
- 4) John Moses, School Committee Member
- 5) Christine Clancy, DPW Director
- 6) Jay Lang, Superintendent of Schools
- 7) Daniel Hart, CHS Athletic Director
- 8) Kurt McPhee, Principal, McCarthy Middle School
- 9) Kerry Calobrisi, Assistant Principal, McCarthy Middle School

The working group convened in-person on the following dates:

- Wednesday July 6, 2022
- Wednesday August 3, 2022
- Tuesday August 23, 2022

A community input survey was initiated by the working group to gather and review input from community members on potential activity/sport area uses to consider for inclusion in a future mixed-use redesign/refurbishment of the tennis court area at McCarthy Middle School. The survey results are included as Attachment 2.

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

Consensus from working group members indicated a future mixed-use redesign/refurbishment of the tennis court area at McCarthy Middle School to include several tennis courts, basketball courts, and pickleball courts (whether standalone or integrated in the tennis courts) was desirable. A picnic and/or family space was also desirable. Discussion about the placement of a tennis ball and lacrosse ball wall occurred; it was determined for safety reasons, if a tennis ball wall was to be included in the site design, it was not advised that a lacrosse ball wall be included. However, it is desirable to find an appropriate location in town for a standalone lacrosse ball wall. Further, there is desire from the working group to support discussion of a townwide outdoor facilities master plan to include a review of current outdoor spaces and the development of plans for future improvements/investments in outdoor recreational spaces.

The matter of parking was discussed at each working group meeting, as the initial plan presented to April 2022 spring town meeting included considerable use of the tennis court area for additional parking for the police department community room. Parking should be considered in the overall future mixed-use redesign/refurbishment of the tennis court area at McCarthy Middle School, especially as it pertains to additional cars being on-site as a result of additional recreational court usage. Use of the existing rear parking lot at McCarthy Middle School near the athletic field should be considered in the overall plan design. Further, a potential pathway from the rear parking lot to the police station was discussed. The potential for additional parking being added to the front of McCarthy Middle School should be explored to assist with the overall site parking. Additional parking spots carved into the front island area of McCarthy Middle School, similar to parking constructed at Byam and Harrington Elementary Schools, should be considered.

Next steps for the working group include sharing this report with members of the Chelmsford Select Board and School Committee. Funding is required to contract with a landscape design firm to design and develop several options/scenarios for site use consideration as above referenced. Once designs are developed, with the assistance of the working group, a project budget will be developed and presented for FY2025 capital plan funding consideration.

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: May 15, 2022  
Re: McCarthy Middle School Tennis Courts Study Group

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As you may recall, at town meeting last month the topic of the McCarthy Middle School tennis courts, and what the best plan for their future use may be, was the subject of discussion. Following town meeting, I received a communication (attached) from Town Manager Cohen indicating the tennis courts are located on school property and under the jurisdiction of the school committee, therefore a committee or study/planning group to be established to discuss and make a recommendation(s) as to the future use of the tennis court area would be under the purview of the school committee.

I have attached two school committee policies that pertain to the establishment of advisory committees, one policy (BDF) charges the school committee with establishing such a committee and sets forth the parameters for the advisory committee's duties. The second policy (CE) provides for the superintendent to establish advisory committees. I have attached both policies for your review and would like to have a discussion at our next school committee meeting to discuss/determine a course of action for follow-up on the matter. The school committee advisory committee is more formal than the superintendent advisory committee, I am indifferent as to which way to proceed on the matter and look forward to a discussion.

**From:** [Cohen, Paul](#)  
**To:** [Crocker-Timmins, Virginia](#); [Select Board](#)  
**Cc:** [Bruce, Kristina](#); [Joe Ready](#); [Newcomb, Donna](#); [Lang, Jay](#)  
**Subject:** RE: Possible Committee to Study McCarthy Tennis Court Area  
**Date:** Thursday, April 28, 2022 3:31:18 PM

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Virginia,

The McCarthy School tennis court property falls under the jurisdiction of the School Committee. Therefore, any planning committee or related efforts should be established and overseen by the School Committee.

Sincerely,

Paul E. Cohen  
Town Manager  
Town of Chelmsford  
50 Billerica Road  
Chelmsford, MA 01824  
978-250-5202

**Chelmsford Town Offices Hours:**

**Monday, Wednesday, Thursday: 8:30 AM – 4:00 PM**

**Tuesday: 8:30 AM – 7:00 PM**

**Friday: 8:30 AM – 1:00 PM**

*Please be advised that the Secretary of the Commonwealth has determined that all email messages and attached content sent from and to this email address are public records unless qualified as an exemption under the Massachusetts Public Records Law (MGLc.4,§7(26)).*

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**From:** Crocker-Timmins, Virginia <[vtimmins@chelmsfordma.gov](mailto:vtimmins@chelmsfordma.gov)>  
**Sent:** Thursday, April 28, 2022 3:23 PM  
**To:** [Select Board <selectboard@chelmsfordma.gov>](mailto:selectboard@chelmsfordma.gov); Cohen, Paul <[pcohen@chelmsfordma.gov](mailto:pcohen@chelmsfordma.gov)>  
**Cc:** [Bruce, Kristina <kbruce@chelmsfordma.gov>](mailto:kbruce@chelmsfordma.gov); [Joe Ready <joe@readyre.com>](mailto:joe@readyre.com)  
**Subject:** Possible Committee to Study McCarthy Tennis Court Area

Dear Select Board and Paul Cohen,

Joe Ready contacted me. Several people have reached out to him since Town Meeting wanting to be part of the conversation regarding the future of the area where the McCarthy Tennis Courts reside. Joe asked if the Select Board would consider appointing a short-term committee to look at different ideas and provide input to the town planning process.

I told Joe that we could put this item on our May 9<sup>th</sup> agenda for discussion as a Board and that he could come explain to the Board what he envisions.



Thank you.

Kind Regards,  
Virginia

Virginia Crocker Timmins (she/her)

Select Board

Town of Chelmsford, MA

Mobile (978) 618-3807

*Please be advised that the Secretary of the Commonwealth has determined that all email messages and attached content sent from and to this email address are public records unless qualified as an exemption under the Massachusetts Public Records Law (MGLc.4,§7(26)).*

## **SC Policy BDF - ADVISORY COMMITTEES TO THE SCHOOL COMMITTEE**

The following general policies will govern the appointment and functioning of advisory committees to the School Committee other than the student advisory committee, which is governed by the terms of the Massachusetts General Laws.

1. Advisory committees may be created by the School Committee to serve as task forces for special purposes or to provide continuing consultation in a particular area of activity. However, there will be no standing overall advisory committee to the School Committee.
2. If an advisory committee is required by state or federal law, its composition and appointment will meet all the guidelines established for that particular type of committee.
3. The composition of task forces and any other advisory committees will be broadly representative and take into consideration the specific tasks assigned to the committee. Members of the professional staff may be appointed to the committee as members or consultants, as found desirable.
4. Appointments to such committees will be made by the Committee; appointment of staff members to such committees will be made by the School Committee upon recommendation of the Superintendent.
5. Tenure of committee members will be one year only unless the member is reappointed.
6. Each committee will be clearly instructed as to:
  - a. The length of time each member is being asked to serve;
  - b. The assignment the School Committee wishes the committee to fulfill and the extent and limitations of its responsibilities;
  - c. The resources the School Committee will provide;
  - d. The approximate dates on which the School Committee wishes to receive major reports;
  - e. School Committee policies governing citizens, committees and the relationship of these committees to the School Committee as a whole, individual School Committee members, the Superintendent, and other members of the professional staff;
  - f. Responsibilities for the release of information to the press.
7. Recommendations of committees will be based upon research and fact.
8. The School Committee possesses certain legal powers and prerogatives that cannot be delegated or surrendered to others. Therefore, all recommendations of an advisory committee must be submitted to the School Committee.

9. Advisory committees created under this policy are subject to the provisions of the Open Meeting Law.

The Committee will have the sole power to dissolve any of its advisory committees and will reserve the right to exercise this power at any time during the life of any committee.

LEGAL REF.: M.G.L. [30A:18-25](#)

CROSS REF.: [JIB](#), Student Involvement in Decision-making

## **SC Policy\_CE - ADMINISTRATIVE COUNCILS, CABINETS, AND COMMITTEES**

The Superintendent may establish such permanent or temporary councils, cabinets and committees as he/she deems necessary for assuring staff participation in decision making, for implementing policies and procedures and for the improvement of the educational program.

Functioning in an advisory capacity, all councils, cabinets and committees created by the Superintendent may make recommendations for submission to the School Committee through the Superintendent. Such groups will exercise no inherent authority. Authority for establishing policy remains with the Committee and authority for implementing policy remains with the Superintendent.

The membership, composition and responsibilities of administrative councils, cabinets and committees will be defined by the Superintendent and may be changed at his/her discretion. However, the School Committee wishes to be kept informed of the establishment and dissolution of these groups as well as their membership and their purpose.

Expenses incurred by such groups for consultative services, materials, and any investigative travel will be paid by the school system, but only within budgetary allotments and when approved in advance by the Superintendent.

**Chelmsford Public Schools**  
**Future Use of McCarthy Tennis Court Area**  
**Community Survey Responses**

I recommend the group appointed by the Chelmsford School Committee to discuss and review options for the tennis court area at McCarthy Middle School in need of refurbishment consider the following option(s) for the site:	My rationale for the recommendation is:
Use for tennis	Diversity on all sports
A multipurpose court that could be used for tennis, pickleball, street hockey, etc. Unsure how scheduling and turnover of the space would work but that's my idea	There are so few spaces outside of streets for kids and adults to get in street hockey or even tennis, etc. that a multi use court would best make use of the space
Refurbishing the tennis courts for the current use with striping for pickleball.	Quality amenity for the town with least costs to refurbish compared to repurposing or adding for different uses.
Multi-use	For greater use
Tennis/pickle ball	If it was refurbished people/schools will actually have another space to use. The courts at Ayotte field/Varney Park are constantly used, I'm a strong believer in "If you build it-they will come". Why have a space designated for a activity and not maintain it? The space is there and could be valuable. I would rather see a space maintained and be ready for use than not be used and make our town have a run down look.
Tennis or basketball courts	Tennis courts are needed to super high school sports and basketball courts at McCarthy are unsafe in the middle of the parking lot
Some sort of mixed use basketball court and or pickleball courts.	There is no safe place for the younger middle school kids to play basketball. Currently they shoot around in parking lot which isn't safe. The high school courts are also in need of repair so ideally there is a master plan for both which would include new basketball courts and tennis along with pickleball courts--at least one lined tennis court for pickleball.
4 Pickle ball courts /1 basketball court	In Wolfeboro NH the pickle ball courts are constantly filled and they have tournaments of all ages. Great for community involvement.
Basketball	No basketball court near this area and it will be beneficial for students and the community
Pickle ball at the very least.	It's a low impact, less stressful alternative to tennis that is quickly increasing in popularity. Not to mention my wife and I are already taking advantage of the courts and playing there, while not taking any tennis courts away from existing players, groups and teams.
Pickleball	Pickleball is the fastest growing activity/sport. Great exercise. The family has been playing together. We love it!!
Ball hockey rink.	Kids love street hockey
Tennis courts with lights	Tennis courts with lights on it.
Parking lot.	75 seat community room in police department with 10 parking spots. Brilliant.
Racquet Ball Court	It helps with neural adaptation by stimulating faster connection between brain and muscle movements
Street hockey rink	Chelmsford has a large group of children who play hockey in town. Also, Many kids show interest in this sport but are unable to ice skate or afford ice hockey. This would give an opportunity for kids to play this sport together with friends year round.
Nice tennis courts with light to play in the evening	I live nearby and plays tennis regularly
Multi-use as suggested. Exercise stations like at Friendship Park, small playground for when sports are ongoing, roller skating oval (unique option),	<a href="https://www.brighton-hove.gov.uk/sites/default/files/migrated/article/inline/downloads/ldf/Open_Space__Sport_and_Recreation_Study_Final_Report_Mar_2009_3.pdf">https://www.brighton-hove.gov.uk/sites/default/files/migrated/article/inline/downloads/ldf/Open_Space__Sport_and_Recreation_Study_Final_Report_Mar_2009_3.pdf</a> PDF page 133 has a cool basketball court with wrap around rubberized play/walk area. Also includes some detailed evaluation of things to consider in community to assess outdoor sporting facilities starting on PDF page 129. Good luck and thanks for volunteering!
a wall ball court to be used by lacrosse and tennis, etc.	I have been affiliated with Chelmsford Youth Lacrosse for several years and Chelmsford has become a perennial top team within the league and the state over the past 5 years. A wall ball court would allow the kids to enhance their hand/eye coordination and improve their skills throughout the year. The McCarthy tennis courts are a perfect location within the town. There are approximately 300 kids that are currently playing lacrosse (youth program, HS and CHS alumni) so a dedicated wall ball space would get a ton of use. It can also be multi purpose as other sports can take advantage of it as well.
Splash pad OR Swimming pool (indoor or/and outdoor)	Place to cool off in the summer or after sports and the town currently does not have one. Westford, Lowell, Dracut, Billerica, Tewksbury all have one but not Chelmsford (splash pad). Swimming pool with life guard for the student body would be great too.
TENNIS COURTS! If you must, include pick ball courts.	Tennis is a wealth building sport that one can play for life. Also relatively low maintenance... if there are fields for the love of god FIELD TURF
We need a basketball court for our youth in town. There are few outdoor courts where young basketball players can play.	My almost-14-year-old grandson and a resident of Chelmsford, has complained about this for a while now. We need places for young players to practice their basketball skills outdoors.
Dule purpose hockey surface. Roller/deck hockey (summer/spring/fall) and ice hockey in (winter)	The courts at the high school are in disrepair and are away from highly traveled areas leaving them prone to misuse and neglect. Additionally there are 16 teams this year in the Chelmsford Hockey Association and likely more in the learn to play and other school programs indicating an interest level for recreational use.
McCarthy would be better for Basketball since the hoops are located in the busy pkg lot. I think the remainder of the money would be better utilized at the high school tennis courts. All the weeds growing in and around the court area are an eyesore. I'm not sure when the last time the courts were resurfaced. Honestly, nothing to be proud of when hosting other towns.	Students at McCarthy usually have to bring their own basketballs to play in the pkg. lot and tennis racquets to play at the courts during recess, which stops at 7th or 8th Grade. Otherwise, residents mostly use these courts, if at all. Basketball definitely needs to be strongly considered.
Tennis courts	Please keep these as tennis courts. We don't have many options around us and we enjoy using them.

**Chelmsford Public Schools**  
**Future Use of McCarthy Tennis Court Area**  
**Community Survey Responses**

I recommend the group appointed by the Chelmsford School Committee to discuss and review options for the tennis court area at McCarthy Middle School in need of refurbishment consider the following option(s) for the site:	My rationale for the recommendation is:
A Futsal surface	We have a large youth soccer program in town and it would be a great addition to add a Futsal surface for further development. Futsal is a great game that is recommended by fifa.
In addition to proposed ideas I think a splash pad and play area for the community would be nice.	I have found access to public playgrounds and splash pads to be beneficial as both a parent and teacher. I have spent many years accessing these areas in other towns and have watch social skills develop and communities come together all while staying cool and getting exercise.
It would be great to refurbish the tennis court area at McCarthy into a pickleball/tennis court space. A big pie in the sky wish would be to use the space for an indoor swimming pool.	Converting the space into a pickleball/tennis court would be practical and economical for the town. However, I would like for the town to start thinking about investing in an indoor swimming pool for Chelmsford students.
A tennis backboard would be a great addition to the tennis portion of the refurbishment.	The backboard aligns with the current refurbishment plans and would allow for people to practice alone.
Pickleball	There's a large demand for pickleball courts.
I believe a mixed option is best. The middle school is in desperate need of basketball courts.	The schools are in need of extra basketball hoops.
Kids are in desperate need of a good tennis court, pickle ball court and a basketball court.	The courts should be safe and should work well. Right now they are in a pretty rough shape. The repair would draw more kids towards the courts and give them options. Our kids deserve it!
I am just glad that the courts aren't being turned into a parking lot. I am a town meeting represented and voted to keep it a recreation spot instead of parking. For which sport would be best, I am happy this survey is going out. I won't be using the space as I don't participate in any of those sports so I defer to those that would. I would like to add that in addition to the public's input, I hope that the middle school physical education teachers are being consulted so that, I hope, they'll use the space during school hours. Lastly, I hope that the high school tennis coaches are consulted about their needs for practice and games. I know that the athletic director was part of consulted in the spring but I think the staff directly impacted day to day would have a better idea of the needs.	See above. Thank again for the survey
Multicourt use Street Jockey one side pickleball	Make it a multiuse facility so all can use
I think the option of mixed-use including tennis, pickleball and basketball is an excellent use for this area.	It's a great location to play these popular sports and there are very few areas in town to play tennis (and pickleball!)
Multi-use including tennis, pickleball, and basketball	I am a PE teacher at McCarthy and multi-use would be the best for classes, recess and community use and shared upkeep responsibility.
Gaga ball	Fun, relatively inexpensive small area addition many children can play at once with one ball, requires little equipment/resources to play, good for all ages
Street hockey rink	Hockey is a popular sport in Chelmsford , allows kids who do not play ice hockey access to the sport
Tennis Courts and Pickle Ball Court	My family enjoys playing tennis and Pickle Ball with other families in Chelmsford
Love the idea for pickleball but also an area for cornhole boards Would be cool	Cornhole is a safe popular game
Tennis and Pickleball - with lights!	No other public areas for evening recreation
a wall to hit the tennis ball off of	solo tennis and pickle ball practice
Pickle ball courts	Pickle ball is a growing trend for young and old. Kids are excited about playing it in PE, and teachers have talked about getting a group to play after school.
Pickle-ball,	It be is a sport that people of all ages can play and it is gaining in popularity, so it might get used more.
COVID vaccine center	COVID is ramping up again. Can we turn this into a location for people to come and get free vaccines or maybe even treatment? It is outdoor so it is safe and in a central location. Also, would prevent the need for masks. Has everyone on this committee had their vaccines?
Pickleball courts	Hope you will consider if you have not.
Ninja warrior course	It is one of the fastest growing sports enjoyed by all ages.
Basketball	It would be fun for all ages and it would build strength and stamina.
Yes	It's just a better sport
Updated Tennis Courts or the space for the ability for tennis or pickleball. These haven't gotten the attention they've needed in years. OR should be at least 2 tennis courts and 2 pickle ball courts. Have you looked into Sport Court?	Because it's it disrepair and needs to be a function place
https://www.sportcourt.com/sport-multisport -- these are multi sport courts where you can custom create what you want.....	When I was a student at Mccarthy 2006-2010, playing tennis on the courts was an option during gym class, that students would use them sometimes, and I don't think the tennis option should be taken away from students or the Chelmsford Community. I went onto playing in High School and we would use the MS courts for practice sometimes (when men's took the HS courts) -- this was 2010-2014. I then went to play collegiately at Assumption - tennis was everything! I remember the MS courts never really being taken care of and getting a bad wrap (i.e. cracks, broken nets, paint fading, broken fences, weeds and plants everywhere aka bees), HS courts were always better and better kept. If the MS courts were/are better taken care of, I assure more people would use them. If you were to do a multi sport court (tennis, pickleball and basketball), my only hope would be that it would be taken care of and people would not abuse the facility.
Pickle ball court	Pickle ball seems to be becoming popular. It can be played by all ages.
Pickleball courts.	Pickleball is easier to learn and play (than tennis) for people of all ages. It's great fun & good exercise. We need to get people moving! There are tennis courts in many areas around town, but only one Pickleball court in town. Thank you for considering this option!
Even the tennis court needs refurbishment, a pool for students to include swimming	Chelmsford does not have a public pool and many children that does not have their own, parents needs to pay private classes for learning. I think that swimming should be include in school, not just for regular children but also for children with special necessities. I know this is a big project but it needs to be considered for the amount of benefit for children development.

**Chelmsford Public Schools**  
**Future Use of McCarthy Tennis Court Area**  
**Community Survey Responses**

I recommend the group appointed by the Chelmsford School Committee to discuss and review options for the tennis court area at McCarthy Middle School in need of refurbishment consider the following option(s) for the site:	My rationale for the recommendation is:
Volleyball court	Chelmsford has few to none volleyball courts. My daughter has to go to places like Marlborough and Concord to play volleyball, so it would be great to have more options in Chelmsford. Also, my daughter has other friends who don't have the chance to play volleyball because the practices are too far.
Open Farmers Market	Upgrade CHS Tennis/Basketball with flood lights
Street hockey court, basketball court, mixed use space, tether ball	Something kids will use and enjoy
There has been public interest expressed for maintaining at least some of the tennis courts, which I can understand, particularly if the tennis programs in town don't feel that the courts at the high school are adequate. That said, I think it makes sense for the following combination: Refurbish two tennis courts (closest to Old Westford Rd.), convert two in the center to pickleball (yielding 4 pickleball courts), and convert the remaining two closest to McCarthy Middle School to shaded gathering areas with picnic tables. If any could be converted to an ice rink in the winter, all the better. Currently we have to drive to Nashua's Roby Park for outdoor ice skating (but it has a refrigeration system).	By providing a combination of tennis, pickleball, and a shaded gathering area, the site is more likely to be used more often and would support some of the track use since that area does not include any shaded seating areas. Shade structures with replaceable material stretched between posts could be taken down in winter months, and provide an opportunity to install shade structures at the track that tie the facilities together visually. These solutions would also be relatively low cost for conversion and maintenance compared with outdoor exercise equipment, which admittedly, could also compliment the track well.
A well maintained court area where the public and school community is proud of and would enjoy playing on. Options include, specific pickle ball courts, new tennis courts and nets, possible tennis ball walls where one could practice against. If the area is well kept up using the tax payers money that is allotted to this type of program then the people of the town will use it. The space there currently is in horrible and embarrassing condition.	My family enjoys playing tennis and pickle ball. We are some of the few that use these courts currently.
Street hockey arena	To grow the future of the sport (ice hockey) within Chelmsford
a outdoor street hockey rink	the hockey rinks at the high school are very worn down, and are the sites for captains practice for high school, it would benefit all hockey players and everyone trying to have a good time, and it's something all kids have wanted for a while.
Generally make a hang-out space for students. Would include an outdoor seating and eating area, maybe an electronic display that people can connect to for special outdoor events (movie night, Chelmsford TV, video game tournaments) and electrical outlets. Are food trucks permitted on site? (Heavenly Dogs, etc.) Is there a public restroom available? School garden (biology?) and solar panels on structures like pavilions.	Space for children to hang out in a safe environment
Street Hockey Arena	I love street hockey !!!!!!!!
I like the idea of adding Pickleball	I play at the Varney court but it would be nice to have more than that court in town
Student's garden	Teach our kids how to grow food (fruit & vegetables), spices, flowers and tend to/maintain a garden.
Please, please keep this space for tennis courts/pickle ball courts.	The ONLY reason this space isn't used to play tennis is because it has been neglected and is in horrible condition. McCarthy gym classes, CHS teams, and the entire community of all ages can use this RECREATIONAL space for their physical and mental benefit.
Pickle ball	More ages of people can play it.
Basketball court	Basketball is a universal sport and there are few options for the children (both middle and high school) areas to play.
I say we put in real basketball courts! The ones behind the school are run down. There can also be spaces for 4 Square and Hopscotch. The space can be used for skateboards bikes and rollerblades as well. You could even add in an adjustable or smaller net for younger kids!	Tennis is dumb
Rehab tennis courts for use by high school teams/public use AND line the courts for pickleball play with portable nets.	The high school tennis teams would utilize the courts if they were in good condition. Additionally, pickleball is gaining in popularity in our area and there is a lack of lined courts. The middle school could use the courts for gym class, recess or after school club.
Tennis and Pickle ball courts	The high school tennis teams both play during the spring season. Since there are only one set of courts, the teams must play at different times, which inconveniences one of the teams and makes it more difficult to fit practices into a schedule. Adding tennis courts would allow both teams to practice at the same time. Pickle ball can be implemented by painting extra lines, however it might be smart to build a couple of dedicated courts as they require different sized nets (pickle ball is supper fun). Other options like basketball can be considered but try to ensure that anything that is added won't cause problems for the court surfaces.
Pickleball courts	Popularity across the country. Every town in the area is seeking space to add them (or have them already) and this is prime opportunity for Chelmsford to have them. I run the Community Adult Ed programs for Bedford MA and we have 400 people (ages 30-90) registered to play and desperate for designated space, which is currently very limited. It is an opportunity to provide a cross generational outdoor sport activity.
Mix use Pickleball and tennis court only. You can also consider setting up lines for green/yellow kid tennis player. Also maybe a wall for practice tennis.	The nets get ruined if basketball is also allowed and there is already a basketball court next to those tennis courts.
Pickleball is the fastest growing sport in the US! Super easy and fun!	The sport is simple to play and it incentivizes community play and socializing
Indoor pool for swimming and dive teams	Avoided rental fees at other pools; revenue source from renting space. Underserved area for indoor pools for team practices
Pickle ball	Experience playing pickle ball in North Carolina
My McCarthy 6th grader (Adele Tatten) had many suggestions: A dedicated outdoor classroom area with benches or solid tables that are easy to write on. She thought it would be nice to have a space outside that is a bit further away from the building so classrooms aren't disturbed by students having an outdoor lesson. A garden area with raised garden beds for science classes or a garden club to use. Some of her other ideas include a spot for a Kindness Rock garden and birdhouses.	My child is a McCarthy student, and she came up with these ideas herself. She's currently sketching out her ideas on paper, so if you need a student consultant, she seems very interested. Thanks for asking for community input!

**Chelmsford Public Schools**  
**Future Use of McCarthy Tennis Court Area**  
**Community Survey Responses**

I recommend the group appointed by the Chelmsford School Committee to discuss and review options for the tennis court area at McCarthy Middle School in need of refurbishment consider the following option(s) for the site:	My rationale for the recommendation is:
Street hockey arena	Hockey is a growing sport, and with more and more people beginning to play people are seeking for a place to play without having to race up the skates and go on the ice. That's where street hockey comes in. Now you may be asking, "can't you just play on your driveway?" Yes, but not all people have a good enough driveway to play an enjoyable game of hockey on. Some may be too small, or on a hill such as mine. With a big enough space such as the tennis courts as a street hockey rink, kids will be able to practice when wanted with plenty of room. They could even play a full hockey game, which would create many unforgettable memories for years to come and these hockey kids will look back and say, "thank you Chelmsford School Committee. You are amazing and have made my life so much better. I am a successful hockey player now, and I don't know what I would do in life without this decision you made to make the tennis courts a street hockey arena".
<p>My larger concern is the school district/town identifying a plan and money to keep up the sports/recreation facilities we currently have. The "new" turf/track at McCarthy has several areas of need:</p> <ol style="list-style-type: none"> <li>1. a weather cover for the Pole Vault pads</li> <li>2. a better, more secure storage shed (the contents of it are accessible 24/7)</li> <li>3. updated netting at the end of each endzone.</li> </ol> <p>The High School recreation areas are also a concern</p> <ol style="list-style-type: none"> <li>1) the Basketball Courts must be beyond their life</li> <li>2) the tennis courts adjacent to those basketball courts are cracked in several areas</li> <li>3) there's an area that looks like it was once used as a roller hockey/deck hockey space and it's complete dilapidated.</li> </ol> <p>I'd imagine there will be a plan (or already is a plan?) to repurposing the John Carson Track? If so careful consideration is owed to the Carson family. Will the "new" McCarthy track be named in honor of John Carson (I'd imagine so) Where will the engraved stone go? There should be a re-dedication ceremony.</p> <p>All of these plans...they should be made public. Be it part of some wide ranging facilities plan or as part of the Superintendent's 5 year goals. Etc.</p>	<p>Pickle Ball will get used</p> <p>Long range plans are important for transparency and getting the public to engage.</p>
Provide Lighting, Back board for practice, Power outlet, Online Court booking, repair work should be done every year.	Late evenings need lights, back board allows practice without partner, power outlet allows the use of ball machines etc. Online booking allow people to book for one hour maximum without having to wait for a court to free up. Periodic maintenance prolongs the life of the court. This is based on the public courts in Billerica near Boys and Girls Club.
Making a court dedicated to volleyball	That there are not many options for people looking to play volleyball on a regulation sized court. As well as it would be a good option for the high school volleyball team as an alternative out of school practice area.
Multi-sport court including hockey/ice rink. Sport Court Massachusetts makes an excellent multi-sport court that shows the ways in which this can be accomplished.	We have a very high concentration of kids and adults involved in hockey. It would be nice to have an outdoor rink that is open to everyone for both hockey and free skate. This would allow the court to be enjoyed year round.
Fix tennis courts and make a couple pickle ball courts	Lots of people play tennis and/or pickle ball
Street Hockey Rink	The High School ones are in disrepair an the arena on the Lowell line got torn down a couple of years ago. It was really popular with the PAL league, and it was good for the community.
Skate park, school garden, study hall with mini Library, archery and rock climbing	Some of these options provide physical fitness and extra curricular activities, the garden teaches commitment and care, study hall with library to encourage learning and studying
Restore the courts so they can be used for tennis AND PICKLEBALL	Pickleball is a very popular sport in the community and we don't have any options to play anywhere in Chelmsford. Adding that feature to the courts would be a tremendous asset to the community.
Lacrosse wall ball	Kids use the gym wall to throw lacrosse balls, but they could break a window. It could also be used for tennis/racquetball.
Update tennis and add pickle Ball court	Love pickle ball!
Basketball Court	Of all the hard-surface sports, basketball is by far the most inclusive. It requires very little to engage (a ball) and offers minimal upkeep. In addition it also an amenity sorely lacking and long over-do for the township and its citizens.
Refurbish the tennis courts	We need more tennis courts in town
Mixed use of tennis, pickle ball and basketball.	Appeals to many age groups and interests.
street hockey	hockey is a popular sport in the town, kids of all ages like to play it in some form year round
Outdoor skate rink, pickle ball court	The town doesn't have an outdoor skate rink it'd be fun outdoor activity to do in the winter and with the trees there enough shade to sustain in January and February. Pickle ball court because it's popular and as far as I know we don't have one in town.
Basketball, tennis, volleyball, and pickleball	Multi-use, with my favorite choices being basketball and volleyball, followed by tennis and pickleball. Basketball is a growing sport and one that lots of kids play just for fun as well as some playing seriously. The outdoor high school basketball courts are not in the best shape. I'm not aware of any outdoor volleyball courts in Chelmsford or in any surrounding towns. Tennis and pickleball are enjoyed by many.
Volleyball court	Volleyball court
Maintain some area for tennis even if fewer courts.	Otherwise tennis is too expensive a sport for children to practice and learn.
badminton court	this is also an alternative use of the court. More types of sport can attract more sports minded people..



**Chelmsford Public Schools**  
**Future Use of McCarthy Tennis Court Area**  
**Community Survey Responses**

I recommend the group appointed by the Chelmsford School Committee to discuss and review options for the tennis court area at McCarthy Middle School in need of refurbishment consider the following option(s) for the site:	My rationale for the recommendation is:
Tennis/pickleball courts would be a wonderful addition for the town.	There are not many public tennis courts in Chelmsford and no public pickleball courts. The popularity of pickleball is growing rapidly and is a multi-generational sport. Tennis needs more exposure in Chelmsford in order to boost the number of players in the sport.
Pickleball area	Many people would enjoy it, along with tennis
Keep them tennis courts and add Pickleball	Could be used for gym class, recess, after school/evening while your child is playing sports in the area.
Pickle ball and basketball. Perhaps 2 basketball and fill remaining space with pickle ball courts.	Pickle ball popularity is picking up, and is not currently available in town. Basketball is available at the other schools as well, and is good for individuals or groups. A good blend of the space.
I think that the area should be made into a street hockey arena like the one at the Marshall Middle School in Billerica.	First of all, I thank you all for this opportunity for my voice to be heard. The old tennis courts should be transformed into a real street hockey arena. I think that a street hockey arena would benefit this town because we don't already have one. My inspiration for this pitch is coming from the arena at the Marshall Middle School in Billerica. That arena is used often, and has nets, boards, lines, benches, and bleachers. It would be amazing if we too could have all of this for the residents of our town. Many kids are turned off from hockey because of the price of padding and the need of skating, but street hockey requires little to no padding and no skating necessary. As a student at Chelmsford High School, I know many other kids who would want and benefit from a street hockey arena in this town, so I firmly believe that the arena will be used. If an arena was built, I think that leagues could be made. (I would actually like to make one) The dimensions of an arena are 160 ft long and 80 ft wide. This means that there is more than enough room for an arena at these tennis courts. Potentially, this arena could be used for public skating in the winter. The arena could also be rented out for the town to make some money. Finally, the area is not too far from four schools, making it possible for many kids to play some games after school. Thank you so much for reading my pitch!
Mixed use for tennis, pickleball and basketball	I believe having a mixed use option for the McCarthy tennis courts will allow for more folks in the community to use the courts.
Indoor pool	We have enough tennis courts but nothing indoors that can have use all year round
Indoor swimming pool	High school swim teams( both boys and girls) of Chelmsford have no pool to practice and hold swim meets. Instead we have to make do with the poorly run YMCA Lowell pools for swim clinics and practice. It is high time a town like Chelmsford has its own pool. I see it being a huge plus for our town.
Indoor swimming pool	High school swim teams( both boys and girls) of Chelmsford have no pool to practice and hold swim meets. Instead we have to make do with the poorly run YMCA Lowell pools for swim clinics and practice. It is high time a town like Chelmsford has its own pool. I see it being a huge plus for our town.
BUILD AN INDOOR POOL!!!! TAKE THE WHOLE SPACE AND PARKING LOT	pool space shrinking. rent out to teams will generate revenue
Resurface and fix the current tennis courts and make them dual purpose for pickle ball. Having a wall for solo practice (tennis) would be great too.	Having seen the response at Russell Mill this summer to their new dual purpose (tennis/pickleball) courts, it's been popular and well used so there is a demand. Having a wall too will allow those who just want to practice their swing to be able to without a second person. I believe it's just not used now bc of the condition of the courts
Multisport court with putting course where people can enjoy a variety of fun, family-friendly sports by using the space in different pre-set sports configurations.	What if a facility could have a court that accommodated many types of sports for different seasons or different paced sports? Multipurpose courts are designed to accommodate a variety of sports rather than just one. As well, they can allow access to low-key sport & exercise options in the same space that traditionally faster paced sports are played. For example, outdoor tennis is generally played when the weather is warm, and tennis is not a sport that is always accessible to people with low activity level (or who do not have a partner to play). However, the same space with a multisport surface/court could accommodate sports like floor/street hockey in cooler weather, and a putting course path for a low-intensity group & individual activity. These surfaces could also be marked & equipped for basketball, pickleball, volleyball, badminton.  See Lincoln, MA Multisport court for example: <a href="https://www.lincolntown.org/984/Multi-Sport-Court">https://www.lincolntown.org/984/Multi-Sport-Court</a>

# Valley Collaborative 2022 Annual Report



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## ***General Information***

***Name of the collaborative: Valley Collaborative***

## ***Contact Information***

***Address:***

25 Linnell Circle  
Billerica, MA 01821

***Phone:***

978-528-7800

***Website:*** [www.valleycollaborative.org](http://www.valleycollaborative.org)

***Academic and fiscal year:*** 2021-2022 – FY '22

### ***Valley Collaborative's Mission Statement:***

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

### ***Valley Collaborative's Vision:***

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

### ***Summary of Successes and Challenges***

Message from Executive Director:

While this year has been filled with more than its fair share of challenges, there is much to be thankful for at Valley. I would be remiss if I did not highlight the extraordinary amount of care each and every staff at Valley pour into their work as they develop and implement innovative curriculum and programming that engages our students and DDS & MRC supported individuals. I, along with Valley's Board of Directors, am in awe of the dedication shown by staff to elicit the best possible outcome for those that they serve.

In spite of the worldwide pandemic, Valley Collaborative's FY '22 school year was very successful programmatically and financially.

- The financial position of the Collaborative remains very strong. Valley had a surplus of \$1.7 million in FY'22.

- The total assets at June 30, 2022 were \$27,643,017. This includes \$6,030,973 held in the OPEB Trust at June 30, 2022. Valley was in a position to add an additional 1.6 million to its OPEB trust in FY '22.
- Capital fund was fully funded \$1.5 million in FY '22.
- Change in net assets from operations in FY '22 was approximately \$1,201,989.
- As of June 30, 2022 OPEB Trust was 77% funded – according to the actuarial, Valley has one of the highest funded OPEB Trust among Collaboratives in the Commonwealth.
- The member districts in FY '22 voted a total of \$1.6 million into OPEB Trust.
- The Collaborative's cash position remains solid with over \$10.7 million (\$3.2 million unrestricted, 1.5 million Capital Fund, and \$6 million OPEB restricted) in cash and cash equivalents. This is the result of strong Board oversight, solid financial management, proper billing and collections of receivables.
- To enhance our students learning experience, they were given the opportunity to attend numerous field trips costing more than \$80,000.
- In the spirit of continuous improvement, the Collaborative made capital purchases of \$329,816 in FY '22 for Vehicles, Furniture, Technology and Improvements.
- Revenue for our adult program continues to grow as our DDS and MRC programming enjoys an excellent reputation resulting in increased enrollment.

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

My best to you always,

Chris A. Scott  
 Executive Director  
 Valley Collaborative

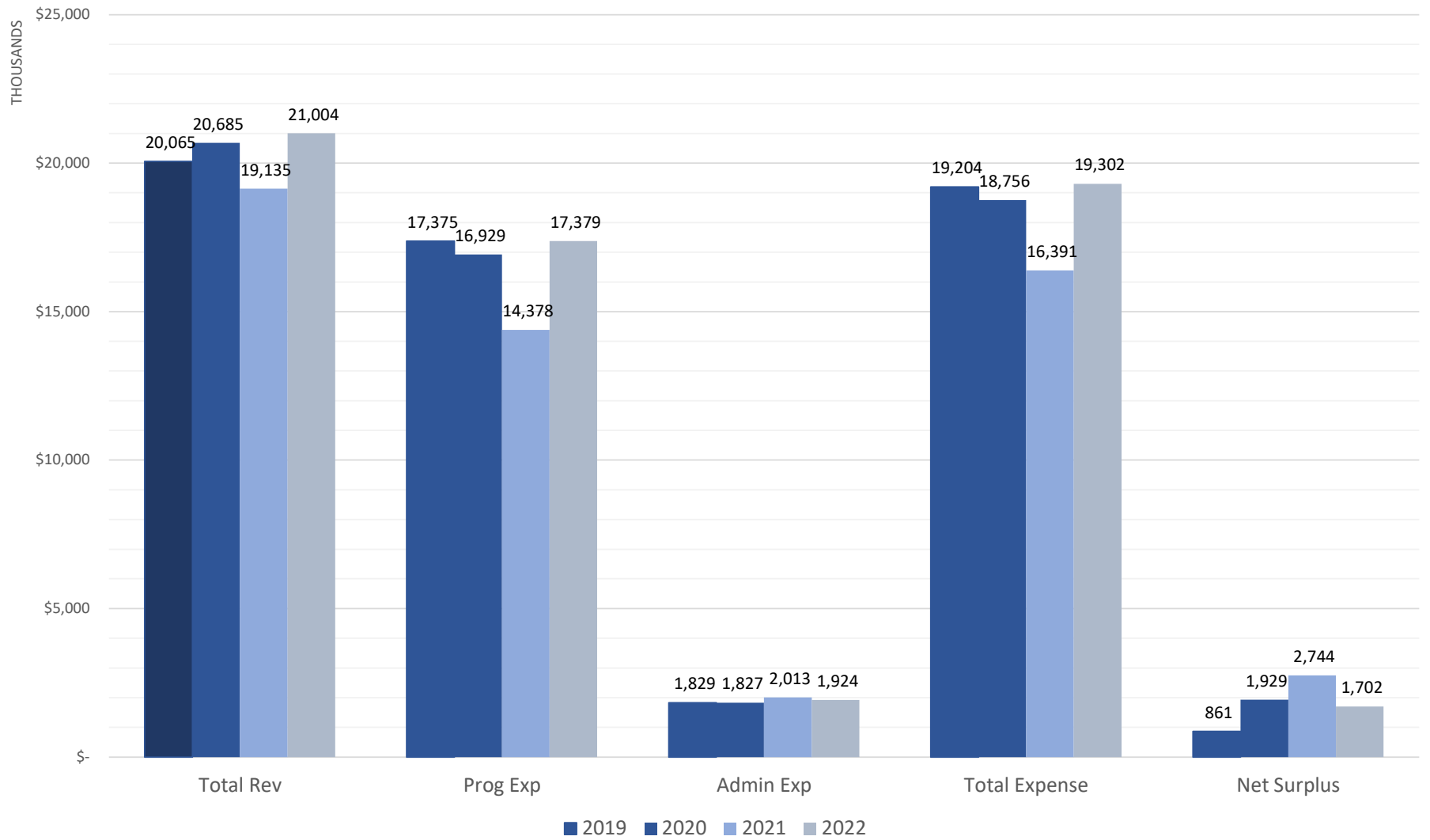
Valley Collaborative

Summary of Financial Activity

For the year ended June 30, 2022

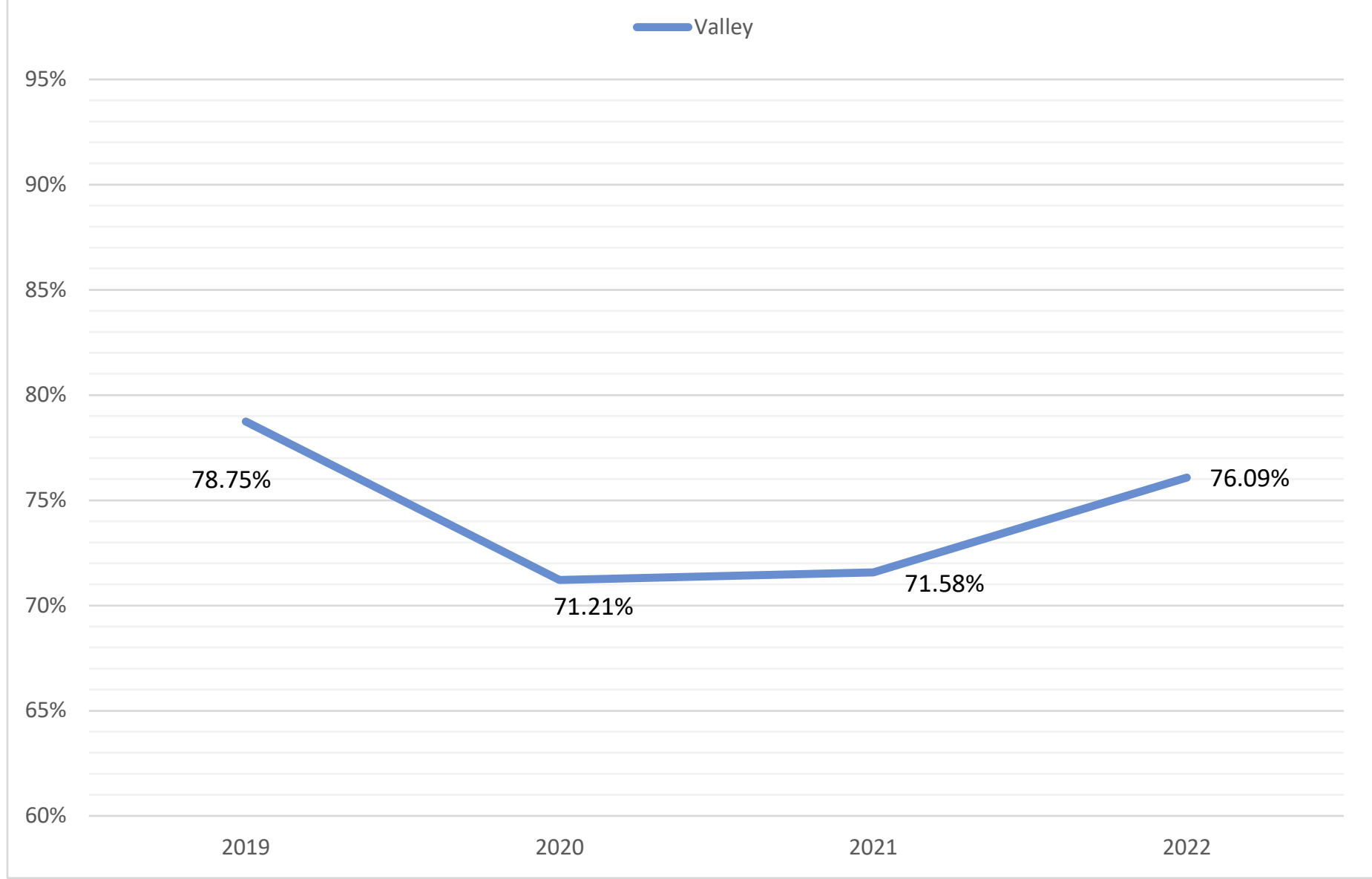
## General Fund Activities

(Excludes Transportation and On-Behalf)

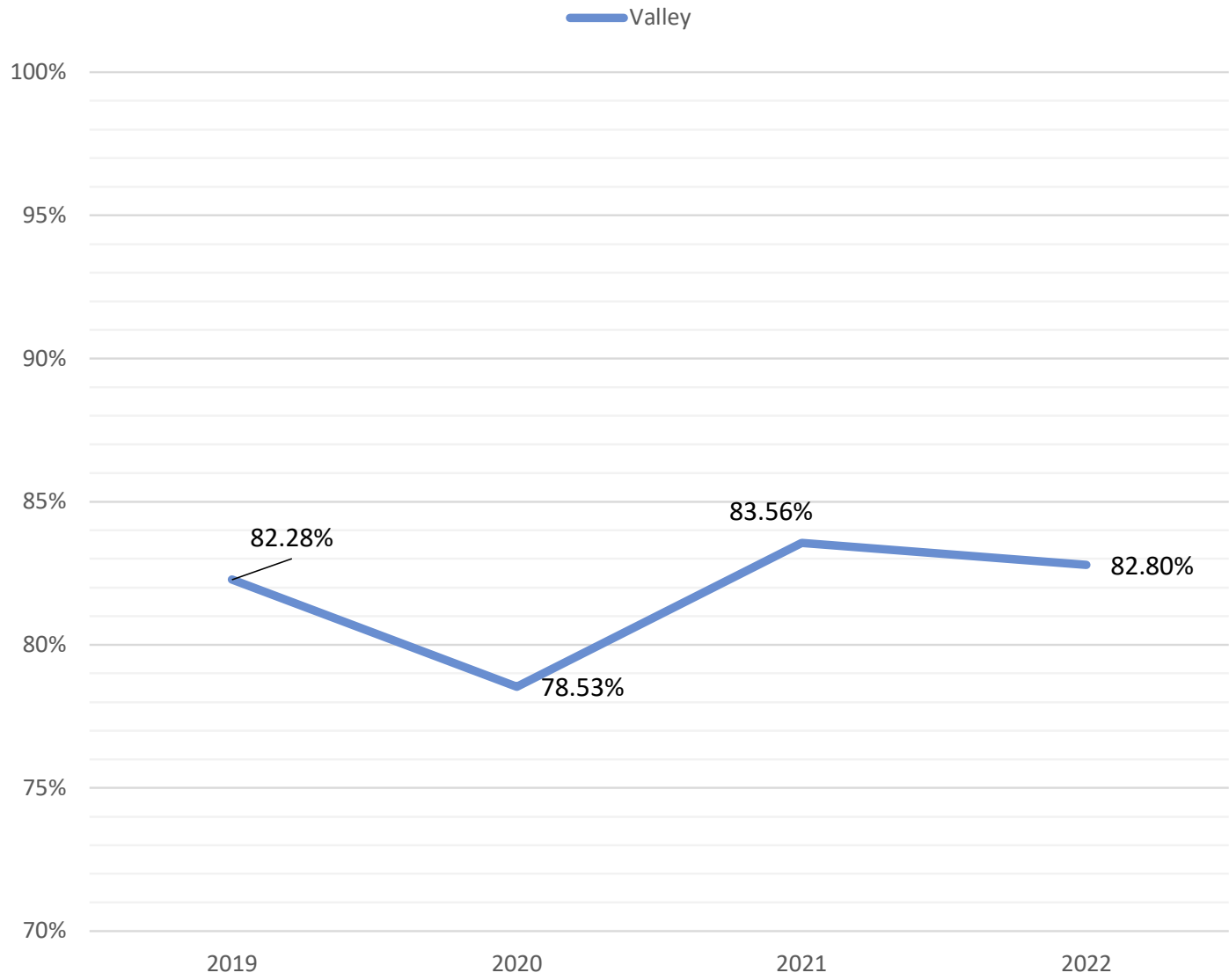




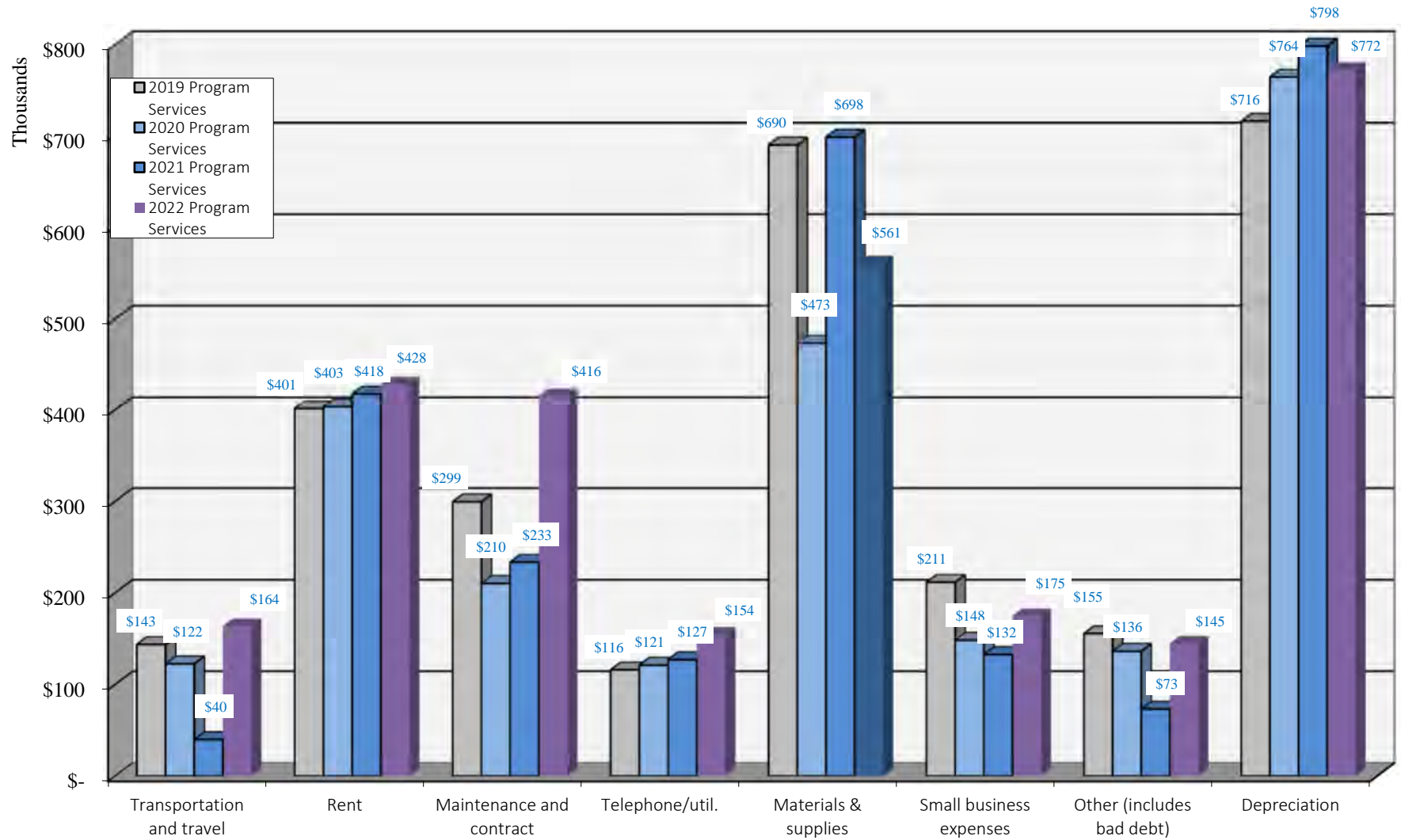
# Personnel Expense as a Percentage of Revenue



# Personnel Expense as a Percentage of Total Expense



## Program Expense Comparison (Excludes Payroll)



Derived from audited financial statements for discussion purposes only.

## Programming Excellence

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

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

### ***Change(s) in Membership, Services, or Programs***

None

### ***Number of Years the Collaborative has been in Existence***

Valley Collaborative was founded in 1976. It has been in existence for 46 years.

### ***Revenue and Expenditure Information for the Subject Year***

Please see full financial audit, posted on the website and page 32 of this document, for further details.

**Valley Collaborative**  
Statement of Net Position  
June 30, 2022

**Assets**

Current Assets	
Cash and cash equivalents	\$ 4,749,460
Accounts receivable, net	3,354,814
Prepaid expenses and other assets	340,892
Total Current Assets	8,445,166
Non-current Assets	
Right-of-use leased assets, net of accumulated amortization	3,921,663
Furniture, equipment, vehicles and leasehold improvements, net	7,235,795
Total Non-current Assets	11,157,458
Total Assets	19,602,624

**Deferred Outflows of Resources**

Deferred Outflows of Resources Related to OPEB	2,010,393
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 21,613,017</b>

**Liabilities, Deferred Inflows and Net Position**

Current Liabilities	
Accounts payable and accrued liabilities	\$ 1,338,843
Lease liability, current portion	450,000
Deferred revenues	250,000
Credits due to member districts	4,830
Total Current Liabilities	2,043,673
Non-current Liabilities	
Lease liabilities, net of current portion	3,504,347
Net OPEB liability	1,824,464
Total Non-current Liabilities	5,328,811
Total Liabilities	7,372,484

**Deferred Inflows of Resources**

Deferred Inflows of Resources Related to OPEB	2,508,045
---	-----------

**Net Position**

Net Position	
Unrestricted	3,005,486
Restricted - contributions and other	23,891
Restricted - capital reserve fund	1,500,000
Invested in right-of-use leased assets, net of related liabilities	(32,684)
Invested in capital assets, net of related debt	7,235,795
Total Net Position	11,732,488
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b>\$ 21,613,017</b>

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

**Valley Collaborative**  
Statement of Activities  
For the year ended June 30, 2022

Functions/ Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
Administration	\$ 1,941,085	\$ -	\$ -	\$ (1,941,085)
Education	16,620,332	16,952,896	3,937,014	4,269,578
Intergovernmental revenue and expense	1,958,764	-	1,958,764	-
Other postemployment benefits	849,716	-	-	(849,716)
Interest expense	160,359	-	-	(160,359)
Capital asset depreciation and amortization	772,292	-	-	(772,292)
Right-of-use asset amortization	326,078	-	-	(326,078)
<b>Total Governmental Activities</b>	<b>\$ 22,628,626</b>	<b>\$ 16,952,896</b>	<b>\$ 5,895,778</b>	<b>\$ 220,048</b>
<b>General Revenue and Other:</b>				
Interest				3,424
Gain on right-of-use asset modification				26,130
Other				131,285
<b>Total General Revenue and Other</b>				<b>160,839</b>
<b>Change in Net Position</b>				<b>380,887</b>
<b>Net Position, Beginning of Year</b>				
As previously reported				11,352,377
Cumulative effect of a change in accounting principle (see Note A)				(776)
As restated				<b>11,351,601</b>
<b>Net Position, End of Year</b>				<b>\$ 11,732,488</b>

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

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

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

Transactions or contracts related to purchase, sale, rental or lease of real property

Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Notes C and D to the financial statements. The Collaborative leases classroom and other program space within Tyngsborough, a member district. For the year ended June 30, 2022, rent expense under this lease was \$255,950. During the year ended June 30, 2020, the Collaborative paid \$1,000,000 for improvements to the leased space within Tyngsborough. The improvements are depreciated in the government wide financial statements over the lease term.

Annual determination and disclosure of cumulative surplus

			Page(s) in financial statements
<b>Cumulative Surplus Calculation – FY22</b>			
(A) <b>Surplus as of June 30, 2021</b>	\$ 5,266,193	(A)	<b>p. 12</b>
<i>(Breakdown of use of 2021 surplus)</i>			
B(1) used to support the FY22 budget	\$ -		
B(2) issued as credits to member districts	\$ -		
B(3) issued as a check(s) to member district(s)	\$ -		
B(4) deposited to a restricted account(s)	\$ 1,140,580		
(B) <b>Board voted uses of surplus funds during FY22</b>	<i>(total from B1:B4)</i> \$ 1,140,580	(B)	<b>p. 12</b>
(C) <b>Unexpended FY22 General Funds</b>	\$ 1,201,989	(C)	<b>p. 12</b>
(D) <b>Cumulative Surplus as of June 30, 2022</b>	<i>(A) - (B) + (C) = (D)</i> \$ 5,327,602	(D)	<b>p. 12</b>
(E) <b>FY22 Total General Fund Expenditures*</b>	\$ 21,054,113	(E)	<b>p. 12</b>
(F) <b>Cumulative Surplus Percentage</b>	<i>(D) ÷ (E)</i> <b>25.30%</b>	(F)	
<b>CUMULATIVE SURPLUS REDUCTION</b>			
<b>Allowable uses of surplus - in excess of the 25% limit</b>			
(G) <b>Cumulative surplus as of June 30, 2022</b>	\$ 5,327,602		
	25% limit (allowed)	\$ 5,263,528	
(H) <b>Cumulative Surplus REDUCTIONS</b>			
(H)1 Credited to member districts for tuition, services, etc.	\$ -		
(H)2 Deposited to an established trust and/or reserve fund	\$ 64,074		
(H)3 Returned (check) to school districts/towns	\$ -		
	<b>Total Reductions</b>	\$ 64,074	
	<b>FY22 Cumulative Surplus Percentage after Reductions</b>	<b>25.00%</b>	

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

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

Total Expenditures:	\$25,272,333
OPEB Obligation Funding:	1,640,580
Lease Right-of-use Asset:	(4,011,147)
Intergovernmental Expense:	<u>(1,958,764)</u>
	20,943,002
FY22 depreciation on leasehold improvements:	<u>111,111**</u>
Total General Fund Expenditures per calculation above:	<u>\$21,054,113</u>

\*\*During the year ended June 30, 2020, the Collaborative paid for \$1,000,000 of improvements to a leased facility. The payment was approved and budgeted by the Collaborative’s board of directors. However, because this was a special one-time payment, the Collaborative requested clarification from the Department of Elementary and Secondary Education (“DESE”) regarding treatment of the expenditure. DESE requested that the \$1,000,000 capital expenditure be treated as an expenditure over the remaining lease term of 9 years for purposes of determining the cumulative surplus funds in excess of 25% of general fund expenditures. The annual amount to be reported as an expenditure is \$111,111.

\*\*\*Subsequent to June 30, 2022, but prior to issuance of the financial statements, the Collaborative’s board of directors voted to transfer \$64,074 to the OPEB Trust Account. The \$64,074 is the required excess to be transferred to comply with the 25% cumulative surplus allowance.



## ***Governance and Leadership***

### ***Board of Directors and Member Districts***

The Valley Collaborative is governed by a Board of Directors comprising representatives from its nine member districts. The members of the Board of Directors in FY '22 were:

Chairperson Mr. Timothy Piowar, Superintendent of the Billerica Public Schools  
Dr. Michael Flanagan, Superintendent of the Tyngsborough Public Schools  
Dr. Jay Lang, Superintendent of the Chelmsford Public Schools  
Mr. Steven Stone, Superintendent of the Dracut Public Schools  
Dr. Laura Chesson, Superintendent of the Groton-Dunstable Regional School District  
Dr. Denise Pigeon, Superintendent of Nashoba Valley Technical School District  
Mr. Brad Morgan, Superintendent of the North Middlesex Regional School District  
Mr. Christopher Malone, Superintendent of the Tewksbury Public Schools (July - Feb.)  
Ms. Brenda Theriault-Regan, Superintendent of the Tewksbury Public Schools (April - June)  
Dr. Christopher Chew, Superintendent of the Westford Public Schools

### ***Advisory Committee***

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

### ***Staffing Information***

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

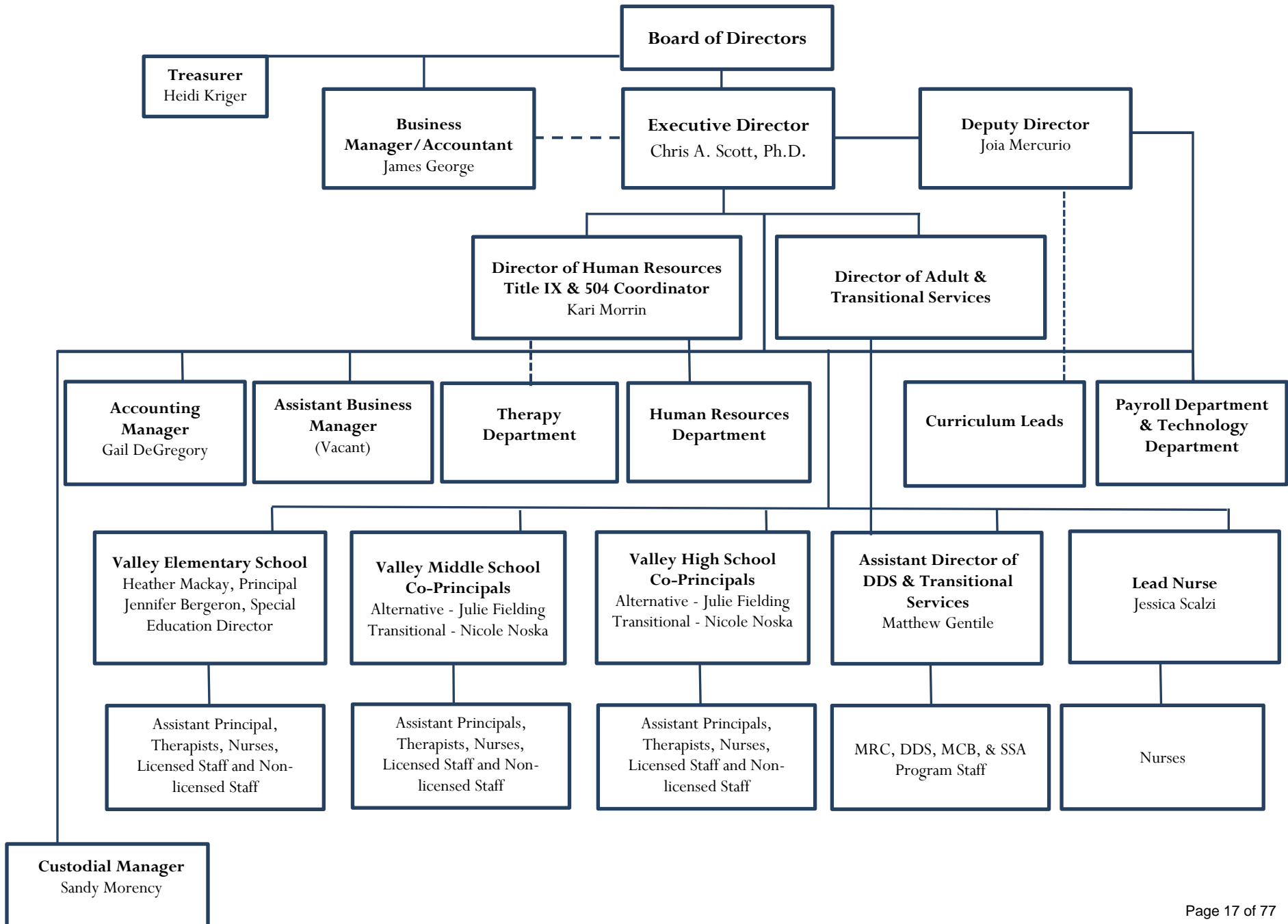
### **Key Management and Program Staff**

District Staff:

Dr. Chris A. Scott, Executive Director  
Mr. James George, Business Manager/Accountant  
Ms. Joia Mercurio, Deputy Director  
Ms. Kari Morrin, Director of Human Resources  
Ms. Heather Valcanas, Director of Adult and Transitional Services (July-March)  
Mr. Matthew Gentile, Assistant Director of DDS & Transitional Services  
Ms. Jessica Scalzi, Lead Nurse

DESE Program Staff:

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



## ***Programs and Services Provided***

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

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

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

### ***2021-2022 Average Number of Students***

Valley Collaborative served 366 students (K-Age22) during the 2021-2022 school year.

### ***Program Offerings Overview***

#### **K-12 Programs:**

Valley Elementary School  
Valley Middle School  
Valley Transitional High School

#### ***Adult Programs:***

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

### ***Valley Elementary School***

135 Coburn Road, Tyngsborough, MA

### ***Our Goal***

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

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

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

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

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

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

Our program has a wealth of therapists to assist our students and train our staff in the most current research-based intervention strategies. Our integrated therapy approach provides Board Certified Behavior Analysts, Speech/Language Pathologists, Occupational Therapists, Physical Therapists and Social Workers that work with the classroom staff to ensure the child’s range of needs are met. We also encourage families to participate in the school experience. Family events, volunteer opportunities and our Parent Advisory Group all provide a much-needed connection.

## ***Valley Middle School***

40 Linnell Circle, Billerica, MA

### ***Our Goal***

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

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

- social skills group

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

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

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

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

### ***Valley Transitional High School***

40 Linnell Circle, Billerica, MA

#### ***Our Goal***

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

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

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

The Intensive Special Needs classroom provides comprehensive services to students with moderate to intensive physical, developmental and intellectual impairments. Our specialized instruction and expert staff

is able to meet the needs of individual students. The curriculum focuses on academics, vocational, social and life skills.

### ***Vocational Opportunities***

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

### ***Additional Programming***

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

### ***Contract Services***

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

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

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

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

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

### ***Adult Services***

25 Linnell Circle, Billerica, MA

### ***Our Goal***

Valley Collaborative’s Adult Services goal is to support our adult community in reaching lifelong goals and maximum independence by promoting self-determination. Self-Determination is having control in your life to make choices that influence your future based on preferences, beliefs and abilities.

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

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

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

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

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

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

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

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

### ***Therapeutic Services***

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

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

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

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

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



meet student's needs, consult with staff and other professionals to ensure generalization of newly learned skills, and implement staff training and parent education.

### ***Areas of Assessment and Treatment***

#### ***Occupational Therapy:***

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

#### ***Speech Language Pathology:***

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

#### ***Physical Therapy:***

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

#### ***Board Certified Behavioral Analysis:***

- Behavior support plans

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

### ***Counseling and Social Work***

A supportive therapeutic environment is an essential component of the student's overall experience at Valley. Valley's clinical component addresses student's social, emotional, developmental, and behavioral needs. The clinical team, in conjunction with the teaching staff, BCBA's, speech and language therapists, occupational therapists, and physical therapists, identifies student's individual needs and addresses them through various approaches. Such approaches facilitate the development of self-awareness with the main objective to promote overall wellness and assist each student in reaching his/her full potential. The clinical team provides individual, group, and milieu counseling as well as crisis intervention and consultation to staff. They also provide a variety of assessments and participate in IEP meetings. Regular communication with family and outside providers and specialists is essential to maximizing a student's complete educational and therapeutic experience. Valley's clinical team is comprised of Massachusetts DESE certified school social workers, and guidance counselors. Social workers also hold a Massachusetts state board license as either an LICSW or LMHC.

### ***Medical Services***

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

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

### ***Assessment Services***

#### ***Interim-Alternative Education Setting/ Extended Evaluations***

Valley's Interim-Alternative Education Setting/ Extended Evaluations assist in determining interventions that will aid students with increasing his/her ability to perform successfully within an educational setting.

The program also addresses the therapeutic needs of each student. Psychosocial needs are accessed via formal and informal assessments, while utilizing a holistic approach.

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

### ***Augmented and Alternative Communication Services and Evaluations***

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

Valley Collaborative provides comprehensive AAC evaluations at competitive rates. Our expert team can determine student needs and determine a plan of action, while providing ongoing support for students and staff beyond the evaluation period. AAC evaluations, direct therapy and consultative services are provided by certified speech-language pathologists. Valley offers:

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

### ***Transition Services and Assessments***

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

### ***Transitioning to Employment and Life after School***

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

empowerment. For students moving towards independent living, Valley provides assessments of transition skills, adaptive living skills, social skills and leisure skills.

### ***Assisting Districts***

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

### ***Vocational Services***

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

### ***Professional Development***

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

Valley Collaborative is a proud member district of the Northeast Professional Educator Network (NPEN). This network is comprised of approximately twenty-five school districts in the Merrimack Valley whose joint vision is to "maximize regional resources to provide high-quality, inter-district professional development, fostering a culture of collaborative inquiring in order to improve student learning." NPEN was unable to provide professional development in FY '22 due to the ongoing global pandemic.

### ***Cooperative Purchasing***

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

### ***Joint Transportation***

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

### ***Medicaid Billing***

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

## *Outreach and Partnerships*

### *Member School Districts*

Communication and outreach are key to our success. An annual member district meeting is held in January to review the Annual Report and the Collaborative financials. Member district Superintendents, School Committee Members, Business Directors, Special Education Directors, and members of the public are invited to attend. In addition, the Collaborative hosts periodically a meeting for all its member districts' Special Education Directors. Each meeting has a working agenda of issues we need to collaborate on to better serve our students. Furthermore, the Executive Director meets with member districts and School Committee members to inform them of the progress we are making at the Collaborative, to present financial updates and to obtain various approvals when necessary. Valley was unable to meet in person in FY '22 due to the ongoing global pandemic and therefore meetings were held via video conference.

### *Community-at-large Outreach*

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

The Collaborative has a newly developed website: [www.valleycollaborative.org](http://www.valleycollaborative.org)

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

- Promotes and enhances academic, social, functional, integrated competitive employment skills, and other transition-related goals;
- Provides opportunities for the inclusion of students with moderate and severe disabilities in credit and non-credit courses alongside their non-disabled peers;
- Promotes participation in the student life of the college community.

### *Cost-Effectiveness of Programs and Services*

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

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

**FY '23 VALLEY MEMBER & NON-MEMBER TUITION RATES VS. PRIVATE SCHOOLS\***

<b>Valley Collaborative Program</b>	<b>Private Schools Average</b>	<b>Member District Per Diem Tuition</b>	<b>Member District Per Diem Savings</b>	<b>Member District Percent Cost Savings</b>	<b>Non-Member District Per Diem Tuition</b>	<b>Non-Member District Per Diem Savings</b>	<b>Non-Member District Percent Cost Savings</b>
Intensive Special Needs (ISN)	\$566.93	\$294.00	\$272.93	48%	\$367.50	\$199.43	35%
Elementary School - Emotional Behavioral	\$478.57	\$240.00	\$206.16	43%	\$300.00	\$178.57	37%
Elementary School - Pragmatic, Sensory, and Behavior	\$478.57	\$240.00	\$206.16	43%	\$300.00	\$178.57	37%
Middle School - Emotional Behavioral	\$445.08	\$240.00	\$188.23	42%	\$300.00	\$145.08	33%
Middle School – Pragmatic, Sensory, and Behavior	\$445.08	\$240.00	\$188.23	42%	\$300.00	\$145.08	33%
High School - School & Vocational Training	\$490.39	\$179.00	\$265.53	54%	\$223.75	\$266.64	54%
High School - School & Life Skills Training	\$487.75	\$179.00	\$271.41	56%	\$223.75	\$264.00	54%
High School & Middle School - School & Life Skills Training ISN	\$479.12	\$294.00	\$146.40	31%	\$367.50	\$111.62	23%
High School - School to Work Program		\$179.00	N/A	N/A	\$223.75	N/A	N/A
High School - Alternative Program	\$486.71	\$210.00	\$223.97	46%	\$262.50	\$224.21	46%
High School - Alternative Vocational Program		\$210.00	N/A	N/A	\$262.50	N/A	N/A

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

## FY '23 VALLEY COLLABORTATIVE VS. PRIVATE SCHOOLS TUITION RATES

Valley Collaborative Program	Boston Higashi School	Cotting School, Inc.	Franciscan Children's Hospital	Landmark Foundation	Lighthouse School	May Institute	Nashoba Learning Group, Inc.	New England Center for Children	Seven Hills Foundation, Inc.	League School of Boston	<b>Private Schools Average</b>
Intensive Special Needs (ISN)			\$551.94					\$581.91			<b>\$566.93</b>
Elementary School - Emotional Behavioral	\$390.81	\$536.58			\$613.50	\$548.12	\$534.89		\$215.02	\$511.10	<b>\$478.57</b>
Elementary School - Pragmatic, Sensory, and Behavior	\$390.81	\$536.58			\$613.50	\$548.12	\$534.89		\$215.02	\$511.10	<b>\$478.57</b>
Middle School - Emotional Behavioral	\$390.81	\$536.58				\$548.12	\$534.89		\$215.02		<b>\$445.08</b>
Middle School – Pragmatic, Sensory, and Behavior	\$390.81	\$536.58				\$548.12	\$534.89		\$215.02		<b>\$445.08</b>
High School - School & Vocational Training		\$536.58	\$551.94		\$613.50		\$534.89		\$215.02		<b>\$490.39</b>
High School - School & Life Skills Training	\$390.81	\$536.58	\$551.94		\$613.50	\$548.12	\$534.89		\$215.02	\$511.10	<b>\$487.75</b>
High School & Middle School - School & Life Skills Training ISN	\$390.81	\$536.58	\$551.94		\$613.50		\$534.89		\$215.02	\$511.10	<b>\$479.12</b>
High School - School to Work Program											<b>N/A</b>
High School - Alternative Program				\$335.52	\$613.50					\$511.10	<b>\$486.71</b>
High School - Alternative Vocational Program											<b>N/A</b>



**Valley Collaborative**

Financial Statements

For the Year Ended June 30, 2022

**Valley Collaborative**  
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For the Year Ended June 30, 2022

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**FRITZ DEGUGLIELMO LLC**  
*CERTIFIED PUBLIC ACCOUNTANTS*  
*& BUSINESS ADVISORS*

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Valley Collaborative  
Billerica, Massachusetts

**Report on the Financial Statements**

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative, a collaborative organized under the Laws of the Commonwealth of Massachusetts, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Valley Collaborative and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Change in Accounting Principal***

As discussed in Note A to the financial statements, in fiscal 2022, the Consortium fully implemented Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

**Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Valley Collaborative's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards*

will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Valley Collaborative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Valley Collaborative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2022, on our consideration of Valley Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Valley Collaborative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Valley Collaborative's internal control over financial reporting and compliance.



Certified Public Accountants

Newburyport, Massachusetts

November 17, 2022

Our discussion and analysis of Valley Collaborative’s (“The Collaborative”) financial performance provides an overview of the Collaborative’s financial activities for the fiscal year ended June 30, 2022 with comparative information from the fiscal years ended June 30, 2021 and 2020. Please read it in conjunction with the financial statements that begin on page 8.

### **Overview of Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Collaborative’s financial statements. The Collaborative’s financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The government-wide financial statements report information about the Collaborative as a whole using accounting methods similar to those used by private sector companies.

- The **Statement of Net Position** presents information on all of the Collaborative’s assets and liabilities with the difference between the two reported as net position. It is one way of measuring the Collaborative’s financial health or position.
- The **Statement of Activities** presents information showing how the Collaborative’s net position changed during the most recent fiscal year. All of the current year’s revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

Over time, increases or decreases in the Collaborative’s net position is an indicator of whether its financial position is improving or deteriorating. The reader will also need to consider other non-financial factors such as changes in economic conditions when evaluating the overall financial health of the Collaborative.

#### **Fund Financial Statements:**

Funds are accounting devices used to keep track of specific sources of funding and spending in particular categories: governmental funds, proprietary funds, and fiduciary funds. Presently, the Collaborative has only governmental and fiduciary funds.

- **Governmental funds** – The Collaborative’s basic services are included in governmental funds, which generally focus on: 1) how cash and other financial assets that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Collaborative’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information (reconciliation schedules) is provided following the governmental funds statements that explains the relationship (or differences) between these two types of financial statement presentations.
- **Fiduciary fund** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Collaborative’s own programs.

#### **Notes to the Financial Statements:**

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the information provided in the Collaborative’s financial statements.

**Required Supplementary Information:**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

**Government-Wide Financial Highlights****Collaborative's Net Position:****ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Assets			
Current Assets	\$ 8,445,166	\$10,490,104	\$ 8,806,465
Non-current assets, net**	<u>11,157,458</u>	<u>7,678,271</u>	<u>8,335,554</u>
Total Assets	<u>19,602,624</u>	<u>18,168,375</u>	<u>17,142,019</u>
Deferred Outflows Related to OPEB	<u>2,010,393</u>	<u>1,920,344</u>	<u>1,914,061</u>
Total Assets and Deferred Outflows of Resources	<u>\$21,613,017</u>	<u>\$20,088,719</u>	<u>\$19,056,080</u>

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

Liabilities			
Current Liabilities	\$ 2,043,673	\$ 3,703,018	\$ 2,280,119
Long Term Liabilities**	<u>5,328,811</u>	<u>2,489,196</u>	<u>3,054,714</u>
Total Liabilities	<u>7,372,484</u>	<u>6,192,214</u>	<u>5,334,833</u>
Deferred Inflows Related to OPEB	<u>2,508,045</u>	<u>2,544,128</u>	<u>1,235,164</u>
Net Position			
Unrestricted	\$ 3,005,486	\$ 2,153,213	\$ 2,630,102
Restricted – grants and contributions	23,891	20,893	20,427
Restricted – renovation project/capital reserve	1,500,000	1,500,000	1,500,000
Invested in right-of-use assets, net of liabilities**	( 32,684)	-	-
Invested in capital assets, net of related debt	<u>7,235,795</u>	<u>7,678,271</u>	<u>8,335,554</u>
Total Net Position	<u>\$11,732,488</u>	<u>\$11,352,377</u>	<u>\$12,486,083</u>

During the fiscal year ended June 30, 2022, the Collaborative's overall net position increased by approximately \$381,000. Total net assets increased by approximately \$1,524,000 primarily as a result of implementing GASB Statement No. 87 during 2022 with a right-of-use lease asset of approximately \$3,921,000 net of approximately of \$1,641,000 of additional cash used to fund the OPEB trust account. The remaining difference was a decrease as a result of operations for the year. Total liabilities increased by approximately \$1,180,000 which was primarily result of implementing GASB Statement No. 87. The lease liability totaled approximately \$3,954,000. The remaining difference is a result of the utilization of approximately \$1,995,000 in member credits and change in the OPEB liability of approximately \$665,000. The Collaborative realized an increase in net position from operations, including depreciation on capital assets and other postemployment benefits expense, of approximately \$2,022,000, and a transfer to the OPEB trust account of approximately \$1,641,000.

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

## SUMMARY OF ACTIVITIES

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Revenues/Gains*	\$21,050,749	\$19,256,330	\$20,776,911
Program Expenses/Losses*	17,879,061	15,035,772	16,010,430
Administrative Expenses/Losses*	<u>1,941,085</u>	<u>2,017,101</u>	<u>1,842,248</u>
Total Expense*	<u>19,820,146</u>	<u>17,052,873</u>	<u>17,852,678</u>
Change in net position, before increase in net retirement health benefit obligation and credits to member districts			
	1,230,603	2,203,457	2,924,233
Increase in net retirement health benefit obligation	<u>(849,716)</u>	<u>(737,163)</u>	<u>(918,812)</u>
Change in net position before credits to member districts	380,887	1,466,294	2,005,421
Credits to member districts	<u>-</u>	<u>(2,600,000)</u>	<u>(1,400,000)</u>
Change in Net Position**	<u>\$ 380,887</u>	<u>(\$1,133,706)</u>	<u>\$ 605,421</u>

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

\*\* During 2022, the Collaborative implemented GASB No. 87 and as a result, made adjustments effective July 1, 2021 for right-of-use leased assets and liabilities. The information above includes information reported under GASB Statement No. 87 in the 2022 information only and does not adjust for lease assets or liabilities in prior presented years. In addition, the change in net position reflects the 2022 net change, not including the cumulative effect of implementing GASB Statement No. 87 of \$776.

### Revenues

In the fiscal year ended June 30, 2022, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$1,769,000 (10%). In the fiscal year ended June 30, 2021, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, decreased by approximately \$1,521,000 (8%). The changes within fiscal years are due primarily to changes in student enrollment in the respective years. Changes in fiscal year 2022 enrollment are primarily a result of the recovery from the impacts of the COVID-19 pandemic.

### Operating Expenses

In the fiscal year ended June 30, 2022, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$2,709,000, or 16%, compared to the fiscal year ended June 30, 2021. As a result of the reduction of the COVID-19 pandemic mandates, there were increases in expenses as a result of an increase in enrollment. Personnel costs increased by approximately \$2,606,000 in the fiscal year ended June 30, 2022 as a result for the increase in staffing needs and rehiring of previously laid-off employees. Materials, supplies and equipment costs decreased by approximately \$137,000, travel expense increased by approximately \$124,000, small business related expenses increased by \$42,000, and field trip expense increased by approximately \$68,000. Supplies decreased as a result of the need to be compliant with COVID-19 requirements in 2021 and the reduction of the mandates in 2022. Travel and field trips saw increases as a result of travel restrictions and various closures coming to an end. Small business expenses increase as a result of catering and students working in the field started getting back to pre-pandemic levels.

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

### **Governmental Funds Financial Highlights**

The Collaborative reported a total general fund balance of \$5,327,602, of which \$340,892 was nonspendable and the remaining \$4,986,710 was unassigned. The fund balance increased \$61,409 over the prior fiscal year, primarily due to net operating surplus of \$1,701,989 decreased by \$1,640,580 transferred to the OPEB trust account. Accounts receivable increased by \$2,417,283, primarily due to the timing of invoicing and payments from districts. Cash decreased by \$4,666,432.

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

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

During the fiscal year ended June 30, 2022, the Collaborative purchased and capitalized two vehicles, leasehold improvements and other equipment for use in its program with a total cost of \$329,816. The Collaborative did not sell, traded in or dispose of any vehicles or equipment in fiscal year 2022. Due to the vehicle shortage as a result of the COVID-19 pandemic, there is a trade in credit of \$43,576 that is currently included in prepaid expenses as it is being held by the dealership and will be applied against the purchase price of the new vehicles once received.

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

As of June 30, 2022, the balance in the capital reserve fund was \$1,500,000, and fully funded. This fund is considered restricted until utilized for its intended purpose.

### **LEASED ASSETS AND LIABILITIES**

During 2022, the Collaborative implemented GASB Statement No. 87 which requires right-of-use leased assets and related liabilities for all long-term leases. The Collaborative recorded the lease assets and liabilities effective July 1, 2021 with a cumulative effect for a change in accounting principal to the prior year ending net position of \$776. As of June 30, 2022, the Collaborative recognized right-of-use assets totaling \$4,011,146, net of accumulated amortization of \$89,483 and lease liabilities of \$3,954,347 for all leases. See Note D in the notes to the financial statements for additional information on the Collaborative's leases.



### **BUDGETARY HIGHLIGHTS**

The Collaborative's annual budget for the fiscal year ended June 30, 2022 was approved by its Board of Directors and then amended on December 2, 2021. For the fiscal year ended June 30, 2022, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$21,004,000 compared to final budgeted revenues of approximately \$20,226,000. The difference between actual revenues received and budgeted revenues is primarily due to higher than expected revenues from services the organization provides as well as state contracts. The Collaborative expended operating expenses, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$18,973,000 compared to final budgeted revenues of approximately \$18,840,000. The difference between actual expenses incurred and budgeted expenses is primarily due to increase in staffing to address increased enrollment and a decrease in other expenses due to a reduction in spending resulting from the COVID-19 pandemic and required supplies needed to maintain operations.

The Collaborative's annual budget for the fiscal year ended June 30, 2021 was approved by its Board of Directors and then amended on January 28, 2021. For the fiscal year ended June 30, 2021, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$19,135,000 compared to final budgeted revenues of approximately \$18,162,000. The difference between actual revenues received and budgeted revenues is primarily due to higher than expected revenues from services the organization provides as well as state contracts. The Collaborative expended operating expenses, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$16,251,000 compared to final budgeted revenues of approximately \$17,215,000. The difference between actual expenses incurred and budgeted expenses is primarily due to reductions in staffing to address decreased enrollment and a decrease in other expenses due to a reduction in spending resulting from the COVID-19 pandemic.

### **CONTACTING THE COLLABORATIVE**

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

**Valley Collaborative**  
Statement of Net Position  
June 30, 2022

**Assets**

Current Assets	
Cash and cash equivalents	\$ 4,749,460
Accounts receivable, net	3,354,814
Prepaid expenses and other assets	340,892
Total Current Assets	8,445,166
Non-current Assets	
Right-of-use leased assets, net of accumulated amortization	3,921,663
Furniture, equipment, vehicles and leasehold improvements, net	7,235,795
Total Non-current Assets	11,157,458
Total Assets	19,602,624

**Deferred Outflows of Resources**

Deferred Outflows of Resources Related to OPEB	2,010,393
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 21,613,017</b>

**Liabilities, Deferred Inflows and Net Position**

Current Liabilities	
Accounts payable and accrued liabilities	\$ 1,338,843
Lease liability, current portion	450,000
Deferred revenues	250,000
Credits due to member districts	4,830
Total Current Liabilities	2,043,673
Non-current Liabilities	
Lease liabilities, net of current portion	3,504,347
Net OPEB liability	1,824,464
Total Non-current Liabilities	5,328,811
Total Liabilities	7,372,484

**Deferred Inflows of Resources**

Deferred Inflows of Resources Related to OPEB	2,508,045
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**Net Position**

Net Position	
Unrestricted	3,005,486
Restricted - contributions and other	23,891
Restricted - capital reserve fund	1,500,000
Invested in right-of-use leased assets, net of related liabilities	(32,684)
Invested in capital assets, net of related debt	7,235,795
Total Net Position	11,732,488
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b>\$ 21,613,017</b>

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

**Valley Collaborative**  
Statement of Activities  
For the year ended June 30, 2022

Functions/ Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
Administration	\$ 1,941,085	\$ -	\$ -	\$ (1,941,085)
Education	16,620,332	16,952,896	3,937,014	4,269,578
Intergovernmental revenue and expense	1,958,764	-	1,958,764	-
Other postemployment benefits	849,716	-	-	(849,716)
Interest expense	160,359	-	-	(160,359)
Capital asset depreciation and amortization	772,292	-	-	(772,292)
Right-of-use asset amortization	326,078	-	-	(326,078)
<b>Total Governmental Activities</b>	<b>\$ 22,628,626</b>	<b>\$ 16,952,896</b>	<b>\$ 5,895,778</b>	<b>\$ 220,048</b>
<b>General Revenue and Other:</b>				
Interest				3,424
Gain on right-of-use asset modification				26,130
Other				131,285
<b>Total General Revenue and Other</b>				<b>160,839</b>
<b>Change in Net Position</b>				<b>380,887</b>
<b>Net Position, Beginning of Year</b>				
As previously reported				11,352,377
Cumulative effect of a change in accounting principle (see Note A)				(776)
As restated				<b>11,351,601</b>
<b>Net Position, End of Year</b>				<b>\$ 11,732,488</b>

**Valley Collaborative**  
Balance Sheet  
Governmental Funds  
June 30, 2022

	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,225,569	\$ 1,500,000	\$ 23,891	\$ 4,749,460
Accounts receivable, net	3,354,814	-	-	3,354,814
Prepaid expenses and other assets	340,892	-	-	340,892
<b>Total Assets</b>	<b>\$ 6,921,275</b>	<b>\$ 1,500,000</b>	<b>\$ 23,891</b>	<b>\$ 8,445,166</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,338,843	\$ -	\$ -	\$ 1,338,843
Deferred revenues	250,000	-	-	250,000
Credits due to member districts	4,830	-	-	4,830
<b>Total Liabilities</b>	<b>1,593,673</b>	<b>-</b>	<b>-</b>	<b>1,593,673</b>
<b>Fund Balances:</b>				
Nonspendable	340,892	-	-	340,892
Restricted	-	1,500,000	23,891	1,523,891
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	4,986,710	-	-	4,986,710
<b>Total Fund Balances</b>	<b>5,327,602</b>	<b>1,500,000</b>	<b>23,891</b>	<b>6,851,493</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,921,275</b>	<b>\$ 1,500,000</b>	<b>\$ 23,891</b>	<b>\$ 8,445,166</b>

**Valley Collaborative**

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2022

<b>Total fund balances, governmental funds</b>	\$ 6,851,493
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Deferred inflows relating to the other postemployment benefit obligation is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position.	(2,508,045)
Right-of-use leased assets, net of accumulated amortization, used in governmental activities are not financial resources and therefore are not reported in the funds.	3,921,663
Other postemployment benefit (OPEB) liability is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position.	(1,824,464)
Long-term lease liabilities related to the right-of-use leased assets is used in governmental activities and are not financial uses and therefore are not reported in the funds.	(3,954,347)
Deferred outflows relating to the other postemployment benefit obligation is not a current financial resource and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position.	2,010,393
Capital assets, net of related debt, used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position	<u>7,235,795</u>
<b>Net position of governmental activities</b>	<u><u>\$ 11,732,488</u></u>

**Valley Collaborative**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2022

	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>				
Tuition and service revenues	\$ 16,952,896	\$ -	\$ -	\$ 16,952,896
Grants and contributions	3,916,806	-	20,208	3,937,014
Intergovernmental revenue	1,958,764	-	-	1,958,764
Interest	3,424	-	-	3,424
Other	131,285	-	-	131,285
Credits to member districts	-	-	-	-
<b>Total Revenues</b>	<b>22,963,175</b>	<b>-</b>	<b>20,208</b>	<b>22,983,383</b>
<b>Expenditures:</b>				
Administration	1,923,875	-	17,210	1,941,085
Program payroll	12,820,087	-	-	12,820,087
Program fringe benefits and payroll taxes	2,186,666	-	-	2,186,666
Professional and consulting fees	4,611	-	-	4,611
Transportation and travel	163,641	-	-	163,641
Maintenance and other occupancy	415,630	-	-	415,630
Telephone, communications and utilities	154,289	-	-	154,289
Materials, supplies and equipment	560,731	-	-	560,731
Small business expenses	174,580	-	-	174,580
Field trips	80,183	-	-	80,183
Training programs	20,887	-	-	20,887
Other	39,027	-	-	39,027
Intergovernmental expense	1,958,764	-	-	1,958,764
Capital outlay, net of debt incurred	329,816	-	-	329,816
Lease right-of-use asset	4,011,147	-	-	4,011,147
Lease Service:				
Lease interest	160,359	-	-	160,359
Lease financing principal	268,040	-	-	268,040
<b>Total Expenditures</b>	<b>25,272,333</b>	<b>-</b>	<b>17,210</b>	<b>25,289,543</b>
Excess (Deficit) of Revenues over Expenditures	(2,309,158)	-	2,998	(2,306,160)
<b>Other Financing Sources:</b>				
Lease financing	4,011,147	-	-	4,011,147
OPEB obligation funding	(1,640,580)	-	-	(1,640,580)
<b>Net Change in Fund Balances</b>	<b>61,409</b>	<b>-</b>	<b>2,998</b>	<b>64,407</b>
<b>Fund Balances, Beginning of Year</b>	<b>5,266,193</b>	<b>1,500,000</b>	<b>20,893</b>	<b>6,787,086</b>
<b>Fund Balances, End of Year</b>	<b>\$ 5,327,602</b>	<b>\$ 1,500,000</b>	<b>\$ 23,891</b>	<b>\$ 6,851,493</b>

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

**Valley Collaborative**

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2022

**Net change in fund balances of total governmental funds** \$ 64,407

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

Governmental funds report outlays for capital assets and right-to-use leased assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation or amortization expense for the period. Governmental funds do not report inflows from assets held to purchase capital assets or finance leased assets because such assets are not considered current financial resources. In contrast, the Statement of Activities does report the inflows as revenue.

Capital outlay purchases, net of debt incurred	329,816
Depreciation	(772,292)
Lease right-of-use asset	4,011,147
Lease financing	(4,011,147)
Amortization	(326,078)
Gain on right-of-use asset modification	26,130

Governmental funds report lease financing payments as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only the current year interest accrued on the liability as expense.

Lease financing principal	268,040
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The change in accrual for other postemployment benefits reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.

Net change in other postemployment benefits (OPEB) accrual	<u>790,864</u>
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<b>Change in net position of governmental activities</b>	<u><u>\$ 380,887</u></u>
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**Valley Collaborative**  
Statement of Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
June 30, 2022

**Assets**

Assets	
Investments	\$ 6,030,973
Total Assets	<u>\$ 6,030,973</u>

**Net Position**

Net Position	
Net position held in trust for retirees' health insurance	\$ 6,030,973
Total Net Position	<u>\$ 6,030,973</u>



**Valley Collaborative**  
Statement of Changes in Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
For the year ended June 30, 2022

Additions:	
Contributions	\$ 1,640,580
Total Additions	<u>1,640,580</u>
Deductions:	
Investment loss	863,139
Investment expenses	<u>17,947</u>
Total Deductions	<u>881,086</u>
Change in Net Position	<u>759,494</u>
Net Position – Beginning of Year	<u>5,271,479</u>
Net Position – End of Year	<u><u>\$ 6,030,973</u></u>

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

### **Collaborative**

Valley Collaborative (The “Collaborative”) is an educational collaborative of the school districts of Billerica, Chelmsford, Dracut, Groton-Dunstable Regional, Nashoba Valley Technical, North Middlesex Regional, Tewksbury, Tyngsborough, and Westford. The Collaborative is a public entity under the jurisdiction of its member school committees, whose appointees comprise its board of directors. The Collaborative provides high quality academic, therapeutic and vocational services to individuals referred by local school districts and social service agencies.

### **Basis of Presentation**

The Collaborative's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). The Governmental Accounting Standards Board (“GASB”) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Collaborative are discussed below.

The Collaborative's basic financial statements include both government-wide (reporting the Collaborative as a whole) and fund financial statements (reporting the Collaborative's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Governmental activities are generally financed through intergovernmental assessments or other non-exchange transactions. The Collaborative does not have any activities classified as business type activities.

### **Cumulative effect of change in accounting principle**

The Collaborative has fully implemented GASB Statement No. 87, *Leases*. Statement No. 87 requires the present value of long-term leases to be recorded as an asset of the Organization and future lease payments to be recorded as a liability. The asset is required to be amortized ratably over the lease term and lease payments are allocated between interest expense and liability payments. Previously, operating lease payments were expensed as incurred with no corresponding asset or liability recorded. The significant impact to the Collaborative’s financial statements is to the government-wide financials statements. The beginning net position on the government-wide financial statements as a result of the cumulative effect of this change in accounting principle decrease in the amount of \$776 from the amount previously reported in the financial statements for the year ended June 30, 2021. There was no change in the opening balance in the governmental fund balance as a result of the cumulative effect of this change in accounting principle.

### **Government-wide Statements**

In the government-wide Statement of Net Position, governmental columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long- term assets, receivables and deferred outflows of resources, as well as long-term liabilities, deferred inflows of resources and other liabilities reported on a full accrual basis. The Collaborative’s net position is reported in three parts—net investment in capital assets; restricted; and unrestricted. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Collaborative does allocate indirect expenses to functions in the Statement of Activities if there is a reasonable basis for doing so. Depreciation is reported as one amount, in total, on the Statement of Activities, and is not allocated among the respective functions.

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

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

### **Fund Financial Statements**

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB pronouncements set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Collaborative may electively add funds, as major funds, which have specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

The following governmental fund types are used by the Collaborative - the Collaborative does not use proprietary funds:

### **Governmental Funds:**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Collaborative:

*General fund* - is the general operating fund of the Collaborative. It is used to account for all financial resources not accounted for and reported in another fund.

*Capital reserve fund* - used to account for and report financial resources that are restricted, committed, or assigned to be used for the acquisition, construction, or renovation of major capital facilities or equipment.

*Non-major governmental funds* - consist of other special revenue and permanent funds that are aggregated and presented in the non-major governmental funds column on the government funds financial statements.

### **Fiduciary Funds:**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position presented in fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (retirees) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

### **Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

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

**Cash and Cash Equivalents**

The Collaborative considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Collaborative maintains its uncollateralized cash balances in two financial institutions. The balances in one of the financial institutions are insured by the Federal Deposit Insurance Company up to \$250,000. From time to time, the Collaborative maintains bank account balances in excess of the federally insured limits. The Collaborative also maintains cash and cash equivalents at the Massachusetts Municipal Depository Trust which is collateralized by its underlying assets. At June 30, 2022, the Collaborative’s uninsured cash balances, including reconciling items, totaled \$4,499,460. The Collaborative monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts.

**Fair Value Measurements and Investments**

The Collaborative has contributed \$4,790,580 to a public employee retirement trust account with Public Agency Retirement Services as trustee, on behalf of its retirees’ health insurance trust fund. The trustee invests the funds in Vanguard mutual funds. As of June 30, 2022, the balance in these investments consisted of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
Mutual Funds	\$4,790,580	\$6,030,973	\$1,240,393

All investments of the Collaborative are measured at fair value, generally based on quoted market prices in accordance with level 1 of the Fair Value Hierarchy established under GASB Statement No. 72, *Fair Value Measurement and Application*.

Net decrease in the fair value on investments for the year ended June 30, 2022 was \$881,086. There were no realized gains or losses during the year ended June 30, 2022. Investment fees for the year ended June 30, 2022 were \$17,947.

The Collaborative manages its investments in accordance with state public finance laws that require that all moneys held in the name of the Collaborative, which are not required to be kept liquid for purposes of distribution, shall be invested in such a manner as to require the payment of interest on the money at the highest possible rate reasonably available, taking account of safety, liquidity and yield. The Collaborative has directed a local investment management service to manage the funds as conservatively as possible. However, the investments are still subject to market risk of loss. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Collaborative will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Collaborative’s investments are uninsured, not registered in the name of the Collaborative, and held by the counterparty’s trust department or agent but not in the Collaborative’s name.

**Operating Revenues and Expenses**

Operating revenues consist primarily of billings to member municipalities or other cities and towns for providing programs and services. The Collaborative also receives approximately 19% of its revenues under social service contracts issued by agencies of the Commonwealth of Massachusetts, excluding Massachusetts Teachers’ and State Employees’ Retirement Systems “on-behalf” payments. Operating expenses include educational costs, administrative expenses and depreciation on capital assets.

**Accounts Receivable**

Accounts receivable consist of all revenues earned at year end and not yet collected. Major receivable balances include tuitions and certain related charges. The Collaborative records its bad debts using the allowance method. As of June 30, 2022, there was an allowance for doubtful accounts of \$25,467.

**Credits Due to Member Districts**

“Credits due to member districts” represent member district credits issued during the fiscal year but not utilized by the district during the fiscal year. The credits are to be applied against future Collaborative invoices or disbursed to the member district and are not considered an agency fund of the Collaborative.

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

### **Property and Equipment**

Property and equipment are capitalized at historical cost. Depreciation is computed on the straight-line method using estimated useful lives of two to five years for websites, computer equipment, furniture, fixtures, vehicles and program equipment and five to ten years for leasehold improvements. The Collaborative has purchased and renovated a building. The building and renovations are depreciated using estimated useful lives of 40 and 20 years, respectively.

### **Equity Classifications**

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

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

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

*Invested in right-of-use assets, net of liabilities* – this component of net position consists of right-of-use assets, net of accumulated amortization, reduced by the outstanding balances of liabilities that are attributable to the leased assets.

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

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

#### **Fund Financial Statements**

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

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

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

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

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

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

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

### Use of Estimates

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

### Subsequent Events

Subsequent events have been evaluated through November 17, 2022, which is the date the financial statements were available to be issued.

## NOTE B – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2022:

Tuition and services to districts	\$ 2,822,913
State contracts	<u>557,368</u>
	3,380,281
Allowance for doubtful accounts	<u>(25,467)</u>
	<u>\$ 3,354,814</u>

The Collaborative has established an allowance for doubtful accounts in the amount of \$25,467. The allowance is based on specific identification of probable losses and an estimate of additional losses based on historical experience. Account balances are charged off against the allowance when it is probable the receivable will not be recovered. For the year ended June 30, 2022, the Collaborative recorded no bad debt expense.

## NOTE C – CAPITAL ASSETS

A summary of depreciable capital assets follows:

	<u>Buildings &amp; Improvements</u>	<u>Furniture, Equipment &amp; Software</u>	<u>Vehicles</u>	<u>Total</u>
<u>COST</u>				
Balance, July 1, 2021	\$8,927,167	\$ 1,278,478	\$1,228,195	\$11,433,840
Additions	234,000	12,476	83,340	329,816
Disposals	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
	9,161,167	1,290,954	1,311,535	11,763,656
<u>ACCUMULATED DEPRECIATION</u>				
Balance, July 1, 2021	(2,589,920)	(1,010,812)	(832,337)	(4,433,069)
Additions	(498,266)	(98,816)	(175,210)	(772,292)
Disposals	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
	<u>(3,088,186)</u>	<u>(1,109,628)</u>	<u>(1,007,547)</u>	<u>(5,205,361)</u>
Net, June 30, 2022	<u>\$ 6,072,981</u>	<u>\$ 181,326</u>	<u>\$ 303,988</u>	<u>\$ 6,558,295</u>

Land in the amount of \$677,500 is not being depreciated. In fiscal 2022, the Collaborative capitalized \$234,000 for building improvements, \$83,340 for vehicles, and \$12,476 for office furniture and equipment. Depreciation expense of \$772,292 was not allocated to governmental functions. It appears unallocated on the Statement of Activities. The capital reserve for future capital purchases is fully funded.

## NOTE D –LEASE OBLIGATIONS

The Collaborative leases various classroom and office spaces and office equipment under operating leases. All of its leases qualifying as long-term leases are recorded in accordance with GASB Statement No. 87. The Collaborative calculated all lease assets and liabilities in effect at July 1, 2021 and recorded a cumulative effect from the change as a decrease in net position of \$776.

**NOTE D –LEASE OBLIGATIONS – continued**

During fiscal 2017, the Collaborative entered into a building lease for program use at 135 Coburn Road in Tyngsborough, Massachusetts, commencing July 1, 2016 through June 30, 2033 including extensions. The lease requires quarterly rent payments of \$63,988 through June 2028, then it is adjusted to \$31,250 through June 2030, and finally adjusted to \$94,181 through June 2033. During fiscal 2019, the Collaborative entered into a building lease for program and administrative use at 25 Linnell Circle in Billerica, Massachusetts, commencing July 1, 2018 through June 30, 2025 including extension. The lease requires monthly payments of \$13,187 through June 2023, then it is adjusted to \$13,583 through June 2024, and finally adjusted to \$13,991 through June 2025. During fiscal 2018, the Collaborative entered into a building lease for program use at 17 Bridge Street in Billerica, Massachusetts, commencing July 1, 2017 through June 30, 2022, and was not renewed. During fiscal 2022, the Collaborative entered into a building lease for program use at 11 Executive Park Drive in Billerica, Massachusetts, commencing June 1, 2022 through August 31, 2032. The monthly payments are increased annually by approximately 2% of the prior year. The Coburn Road, Linnell Circle and Executive Park Drive leases represent the total of the right-of-use lease assets and liabilities. Due to the exercise of the extensions during fiscal 2022 for the Coburn Road and Linnell Circle leases, the Collaborative remeasured the lease asset and liability which resulted in a gain on modification of \$26,130. Right-of-use assets and initial liabilities are valued using a rate of 6% which represents the Collaborative’s incremental borrowing rates at the time the leases and extension were entered into, respectively.

Lease agreements, including modifications, are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Asset/Liability	Accum. Amort. 6/30/2022	Net Asset 6/30/2022	Liability Balance 6/30/2022
135 Coburn Road**	7/1/2016	17 years	\$255,950 (FY22)	6.00%	\$2,133,409	\$ 77,862	\$2,055,547	\$2,090,808
25 Linnell Circle	7/1/2018	4 years	\$158,249 (FY22)	6.00%	-	-	-	-
25 Linnell Circle	7/1/2022	3 years	\$158,249 (FY23)	6.00%	448,324	-	448,324	448,324
11 Executive Park Drive	6/1/2022	9.25 years	\$14,200 (FY22)	6.00%	1,429,413	11,621	1,417,792	1,415,215
Total Lease Agreements					\$4,011,146	\$89,483	\$3,921,663	\$3,954,347

\*\*Lease was modified during FY2022.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending 30-Jun	Principal	Interest	Total
2023	\$450,000	\$134,900	\$584,900
2024	386,530	206,717	593,247
2025	340,847	260,900	601,747
2026	277,229	160,361	437,590
2027	298,285	143,155	441,440
Thereafter	2,201,456	459,186	2,660,642
	\$3,954,347	\$1,365,219	\$5,319,566

For the years ended June 30, 2022, total amortization expense of leased assets was \$326,078 and total interest expense on lease liabilities was \$160,359.

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

### Plan Descriptions:

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

### Benefits Provided:

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

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

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

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

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

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



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

Contributions:

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

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

Educational collaboratives contribute amounts equal to the normal cost of employees’ benefits participating in MSERS at a rate established by the Public Employees’ Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees’ benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. During fiscal year 2022, the Collaborative’s contributions on behalf of employees totaled \$327,982.

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

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

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

The nonemployer contributing entities’ share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2021 and was \$8,006,281 and \$18,129,788 under MSERS and MTRS, respectively. In fiscal 2021, the Collaborative recognized revenue and related expense of \$503,924 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2021, the Collaborative recognized revenue and related expense of \$1,454,840 (under GASB Statement No. 68), for its portion of the collective pension expense under MTRS. These amounts are recorded as Intergovernmental revenue and expense in the financial statements.

**NOTE F – COMPENSATED ABSENCES**

The Collaborative allows eligible employees to carryover unused vacation time up to 10 days per year and to accrue a maximum of 20 days total. At the end of the fiscal year, any unused vacation time in excess of the above amounts is forfeited. The Collaborative’s vacation accrual for the year ended June 30, 2022 was \$85,581.

## **NOTE G – RISK MANAGEMENT**

The Collaborative is exposed to various risks of loss relating to torts, theft or damage of, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The Collaborative has obtained a variety of commercial liability insurance policies that pass the risk of loss listed above to independent third parties. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Collaborative. Settled claims have not exceeded the insurance coverage in any of the past three fiscal years.

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

The Collaborative offers eligible participants access to various health and life insurance. Payment, in the form of premiums, is generally made monthly. The payments are funded in part from the Collaborative and payroll withholdings from active employee participants or direct payments from certain other eligible participants. In general, the Collaborative pays 75-80% of the cost of health insurance and 100% of the cost of life insurance for those participants that qualify.

## **NOTE H – COMMITMENTS AND CONTINGENCIES**

The Collaborative participates in state and federal contracts, which are governed by various rules and regulations of the agencies. Costs charged to the respective programs are subject to audit and adjustment by agencies; therefore, to the extent that the Collaborative has not complied with the rules and regulations governing the refunds of any money received may be required and the collectability of any related receivable at June 30, 2022 may be impaired. In the opinion of the Collaborative, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective contracts; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

## **NOTE I – POSTEMPLOYMENT HEALTHCARE PLAN**

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

### Description

At the board meeting on June 18, 2015, the Collaborative's board members implemented a postemployment health care plan and voted to create a trust fund for related retiree health benefits to take effect July 1, 2015. The trust fund is held for the benefit of a third party (retiree health insurance participants) and cannot be used to address activities or obligations of the Collaborative, therefore these funds are not incorporated into the government-wide financial statements. All funds of the trust are held at Public Agency Retirement Services and are held in mutual funds. The trust is irrevocable and is exempt from federal and state income taxes under Internal Revenue Code Section 115. The sole purpose of the trust is to provide funds to pay postemployment healthcare benefits to qualified retirees. The plan has the retirees pay for 20% of the premiums for the medical insurance. As a result of establishing the trust, the Collaborative's board members voted to transfer \$3,150,000 to fund the trust. During the fiscal year ending June 30, 2022 the Collaborative's board voted to transfer an additional \$1,640,580 to the trust for a total transfer to date of \$4,790,580.

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

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

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

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

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

Funding Policy

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. For the period ending on the June 30, 2022 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$53,917. The Collaborative also contributed \$1,640,580 to the OPEB Trust for a total contribution during the measurement period of \$1,694,497 to be reported in the financial statements for the fiscal year ending June 30, 2022.

Investment Policy

The long-term rate of return on assets developed based on the Collaborative Investment Policy is 5.44%. The rate is comprised of a 3.31% real rate of return and 2.50% inflation assumption, net of 0.37% investment expense.

Actuarially Determined Contribution (ADC)

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

<b>Actuarially Determined Contribution - Deficiency / (Excess)</b>		<b><u>June 30, 2022</u></b>
I. Service Cost		\$ 917,149
II. 30-year level dollar amortization of NOL		79,667
III. Actuarial Determined Contribution [I. + II.]		996,816
IV. Contributions in relation to the actuarially determined contribution		(1,694,497)
V. Contribution deficiency / (excess) [III. + IV.]		<u>(\$ 697,681)</u>
Covered employee payroll		\$11,143,102
Contribution as a % of covered employee payroll		15.21%
Discount Rate		5.04%
Money Weighted Rate of Return		(14.79%)

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

OPEB Liability and OPEB Expense

	Fiscal Year Ended June 30, 2022	
	Collaborative Employees and Retirees	Total
I. Total OPEB Liability as of June 30, 2022	\$7,855,437	\$7,855,437
II. Fiduciary Net Position as of June 30, 2022	<u>6,030,973</u>	<u>6,030,973</u>
III. Net OPEB Liability (Asset) as of June 30, 2022 [I.-II.]	1,824,464	1,824,464
IV. Service Cost	917,149	917,149
V. Interest on Total OPEB Liability (Asset), Service Cost, and Benefit Payments	367,674	367,674
VI. Projected Earnings on OPEB Plan Investments	(355,066)	(355,066)
VII. Net Recognition of Deferred (Inflows)/Outflows	<u>(26,124)</u>	<u>(26,124)</u>
VIII. Financial Statement Expense [IV.+V.+VI.+VII.]	903,633	903,633
IX. Employer Share of Costs	(53,917)	(53,917)
X. Employer (Payments) Withdrawals to/from OPEB Trust	(1,640,580)	(1,640,580)
XI. Total Employer Contribution [IX.+X.]	<u>(1,694,497)</u>	<u>(1,694,497)</u>
XII. Net OPEB Expense [VIII.+XI.]	(\$ 790,864)	(\$ 790,864)

Effect of 1% Change in Healthcare Trend

In the event that healthcare trend rates were 1% higher than forecast and employee contributions were to increase at the forecast rates, the Total OPEB Liability as of the June 30, 2022 Measurement Date would increase to \$10,345,685 and Net OPEB Liability would increase to \$4,314,712. If such healthcare trend rates were 1% less than forecast and employee contributions were to increase at the forecast rate, the Total OPEB Liability would decrease to \$6,083,670 and the Net OPEB Liability would decrease to \$52,697.

Effect of 1% Change in Discount Rates

As of the June 30, 2022 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$6,366,402 and the Net OPEB Liability would decrease to \$335,429. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$9,824,559 and the Net OPEB Liability would increase to \$3,793,586.

Actuarial Methods and Assumptions

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

Actuarial Cost Method:	Individual Entry Age Normal
Discount Rate:	5.04% per annum (previously 4.25%)
General Inflation Assumption:	2.50% per annum
Annual Compensation Increases:	3.00% per annum
Actuarial Value of Assets:	Market Value

Recognition of OPEB Trust Assets

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

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

Changes in Net OPEB Liability

	<b>Changes in Net OPEB Liability</b>		
	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>
<b>I. Balances at June 30, 2021</b>	\$ 7,760,675	\$ 5,271,479	\$ 2,489,196
<b>II. Prior Period Adjustment</b>	-	-	-
<b>III. Balances for June 30, 2021 with Adjustment [I.+II.]</b>	<u>7,760,675</u>	<u>5,271,479</u>	<u>2,489,196</u>
<b>Changes for the year:</b>			
IV. Service Cost	917,149	-	917,149
V. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	367,674	-	367,674
VI. Changes in Benefit Terms*	-	-	-
VII. Changes in assumptions**	(1,136,144)	-	(1,136,144)
VIII. Differences between actual and expected experience**	-	-	-
IX. Net Investment Income	-	(881,086)	881,086
X. Employer Contributions (Withdrawals) to/from Trust	-	1,694,497	(1,694,497)
XI. Benefit payments withdrawn from Trust	-	(53,917)	53,917
XII. Benefit payments excluding Implicit Cost	(53,917)	-	(53,917)
XIII. Implicit Cost Amount	-	-	-
XIV. Total Benefit payments including Implicit Cost [XII.+XIII.]	(53,917)	-	(53,917)
XV. Administrative and Other Charges	-	-	-
XVI. Other Charges	-	-	-
<b>XVII. Net Changes</b>			
<b>[IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]</b>	<u>\$ 94,762</u>	<u>\$ 759,494</u>	<u>(\$ 664,732)</u>
<b>XVI. Balances at June 30, 2022 [III.+XVII.]</b>	<u>\$ 7,855,437</u>	<u>\$ 6,030,973</u>	<u>\$ 1,824,464</u>

\* Recognized immediately

\*\* Amortized over 7 years

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

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

Deferred Inflows/Outflows

<b>Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of differences between expected &amp; actual experience</b>									
<b>Fiscal</b>	<b>Differences between actual &amp; expected experience</b>	<b>Recognition Period (years)</b>	<b>Remaining Balance</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
2019	(1,703,175)	7.00	(729,931)	(243,311)	(243,311)	(243,311)	(243,309)	-	-
2020	(469)	7.00	(268)	(67)	(67)	(67)	(67)	(67)	-
2021	(1,125,612)	7.00	(804,008)	(160,802)	(160,802)	(160,802)	(160,802)	(160,802)	(160,800)
2022	0	7.00	-	-	-	-	-	-	-
Total Remaining Balance			(1,534,207)						
Net increase (decrease) in OPEB Expense				(404,180)	(404,180)	(404,180)	(404,178)	(160,869)	(160,800)

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

<b>Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumption</b>									
<b>Fiscal</b>	<b>Differences between actual &amp; expected experience</b>	<b>Recognition Period (years)</b>	<b>Remaining Balance</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
2019	2,659,477	7.00	1,139,777	379,925	379,925	379,925	379,927	-	-
2020	-	7.00	-	-	-	-	-	-	-
2021	467,416	7.00	333,868	66,774	66,774	66,774	66,774	66,744	66,772
2022	(1,136,144)	7.00	(973,838)	(162,306)	(162,306)	(162,306)	(162,306)	(162,306)	(162,306)
Total Remaining Balance			499,807						
Net increase (decrease) in OPEB Expense				284,393	284,393	284,393	284,395	(95,532)	(95,534)

<b>Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of differences between projected &amp; actual earnings on OPEB plan investments</b>									
<b>Fiscal</b>	<b>Differences between actual &amp; expected experience</b>	<b>Recognition Period (years)</b>	<b>Remaining Balance</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
2019	(30,347)	5.00	(6,071)	(6,069)	(6,071)	-	-	-	-
2020	18,043	5.00	7,216	3,609	3,609	3,607	-	-	-
2021	(755,533)	5.00	(453,319)	(151,107)	(151,107)	(151,107)	(151,105)	-	-
2022	1,236,152	5.00	988,922	247,230	247,230	247,230	247,230	247,232	-
Total Remaining Balance			536,748						
Net increase (decrease) in OPEB Expense				93,663	93,661	99,730	96,125	247,232	-

**NOTE J – TAX POSITION**

The primary tax positions made by the Collaborative are the existence of Unrelated Business Income Tax and the Collaborative’s status as an exempt organization under the Internal Revenue Code. The Collaborative currently evaluates all tax positions, and makes determinations regarding the likelihood of those positions being upheld under review. For the years presented, and as a result of adoption, the Collaborative has not recognized any tax benefits or loss contingencies for uncertain tax positions based on its evaluations. The Collaborative is not currently under examination by any taxing jurisdiction. As a Chapter 40 governmental entity, the Collaborative is exempt from filing certain non-profit filings and, accordingly, there are no returns currently open for examination.

**NOTE K – COMMONWEALTH OF MASSACHUSETTS SURPLUS REVENUE RETENTION (OSD)**

The excess (deficiency) of revenue received from departments of the Commonwealth of Massachusetts is the amount in accordance with the Commonwealth of Massachusetts Not-For-Profit Provider Surplus Revenue Retention Policy, pursuant to 808CMR 1.19(3) of the Pricing, Reporting, and Auditing for Social Programs, which allows a provider to retain, for future use, a portion of annual net surplus. Net surplus from the revenues and expenses with services provided to purchasing agencies, which are subject to 808CMR 1.00, may not exceed 20% of the provider’s revenues derived from contracts with state departments annually. For fiscal 2016 and beyond, there is no limit on the cumulative amount of the provider’s net surplus. For the year ended June 30, 2022, the Collaborative had no surplus revenue from contracts with state departments.

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

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

The five highest compensated employees of the Collaborative during fiscal year 2022 were as follows:

<u>Name</u>	<u>Title</u>	<u>Total Compensation</u>
Chris A. Scott, PhD	Executive Director	\$225,164
Joia Mercurio	Deputy Director	\$138,180
Kari Ann Morrin	Director of Human Resources	\$131,065
James George	Business Manager Town Accountant	\$125,875
Heather Valcanas	Former Director of Adult & Transitional Services	\$124,921

Executive Director:

Responsible for the proper fiscal management of Collaborative Programs. Administer and coordinate all programs and services offered by the Collaborative. Develop and propose an annual budget to the Board of Directors. Ensure Collaborative is operating within and in compliance with federal and state laws.

Deputy Director:

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

Director Human Resources:

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

Business Manager Town Accountant:

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

Director of Adult & Transitional Services:

Responsible to ensure oversight of the adult programs and state contracts with the Commonwealth of Massachusetts. Other responsibilities include, ensure safety and structure of program, coordination with vendor contracts, both state and other businesses, and ensure the development of the adults using the programs.

Amounts expended on services for individuals aged 22 years and older

Total direct costs incurred by the Collaborative in its over 21 programs, funded in part by contracts with agencies of the Commonwealth of Massachusetts, totaled \$3,124,939 for the year ended June 30, 2022, excluding Massachusetts Teachers’ and State Employees’ Retirement Systems “on-behalf” payments.

Amounts expended on administration and overhead

Administrative expenses of \$1,972,735 for the year ended June 30, 2022, include all costs that cannot be directly or reasonably applied to a program of the Collaborative. Administrative expenses include salaries, related benefits and payroll taxes, associated with the Collaborative’s administrative office (i.e., Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (i.e. occupancy, supplies, etc.). The Collaborative directly applies salaries, where appropriate, to its programs and allocates related employee benefits and taxes to those programs. Occupancy, supplies, maintenance and any other cost that can be directly applied, or reasonably allocated, are reported under program expense.

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

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

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

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

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

Transactions or contracts related to purchase, sale, rental or lease of real property

Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Notes C and D to the financial statements. The Collaborative leases classroom and other program space within Tyngsborough, a member district. For the year ended June 30, 2022, rent expense under this lease was \$255,950. During the year ended June 30, 2020, the Collaborative paid \$1,000,000 for improvements to the leased space within Tyngsborough. The improvements are depreciated in the government wide financial statements over the lease term.

Annual determination and disclosure of cumulative surplus

			Page(s) in financial statements
<b>Cumulative Surplus Calculation – FY22</b>			
(A) <b>Surplus as of June 30, 2021</b>		\$ 5,266,193	(A) <b>p. 12</b>
<i>(Breakdown of use of 2021 surplus)</i>			
B(1) used to support the FY22 budget	\$	-	
B(2) issued as credits to member districts	\$	-	
B(3) issued as a check(s) to member district(s)	\$	-	
B(4) deposited to a restricted account(s)	\$	1,140,580	
(B) <b>Board voted uses of surplus funds during FY22</b>	<i>(total from B1:B4)</i>	\$ 1,140,580	(B) <b>p. 12</b>
(C) <b>Unexpended FY22 General Funds</b>		\$ 1,201,989	(C) <b>p. 12</b>
(D) <b>Cumulative Surplus as of June 30, 2022</b>	<b>(A) - (B) + (C) = (D)</b>	\$ 5,327,602	(D) <b>p. 12</b>
(E) <b>FY22 Total General Fund Expenditures*</b>		\$ 21,054,113	(E) <b>p. 12</b>
(F) <b>Cumulative Surplus Percentage</b>	<b>(D) ÷ (E)</b>	<b>25.30%</b>	(F)
<b>CUMULATIVE SURPLUS REDUCTION</b>			
<b>Allowable uses of surplus - in excess of the 25% limit</b>			
(G) <b>Cumulative surplus as of June 30, 2022</b>		\$ 5,327,602	
	25% limit (allowed)	\$ 5,263,528	
(H) <b>Cumulative Surplus REDUCTIONS</b>			
(H)1 Credited to member districts for tuition, services, etc.	\$	-	
(H)2 Deposited to an established trust and/or reserve fund	\$	64,074	
(H)3 Returned (check) to school districts/towns	\$	-	
	<b>Total Reductions</b>	\$ 64,074	
	<b>FY22 Cumulative Surplus Percentage after Reductions</b>	<b>25.00%</b>	



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

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

Total Expenditures:	\$25,272,333
OPEB Obligation Funding:	1,640,580
Lease Right-of-use Asset:	(4,011,147)
Intergovernmental Expense:	<u>(1,958,764)</u>
	20,943,002
FY22 depreciation on leasehold improvements:	<u>111,111**</u>
Total General Fund Expenditures per calculation above:	<u>\$21,054,113</u>

\*\*During the year ended June 30, 2020, the Collaborative paid for \$1,000,000 of improvements to a leased facility. The payment was approved and budgeted by the Collaborative’s board of directors. However, because this was a special one-time payment, the Collaborative requested clarification from the Department of Elementary and Secondary Education (“DESE”) regarding treatment of the expenditure. DESE requested that the \$1,000,000 capital expenditure be treated as an expenditure over the remaining lease term of 9 years for purposes of determining the cumulative surplus funds in excess of 25% of general fund expenditures. The annual amount to be reported as an expenditure is \$111,111.

\*\*\*Subsequent to June 30, 2022, but prior to issuance of the financial statements, the Collaborative’s board of directors voted to transfer \$64,074 to the OPEB Trust Account. The \$64,074 is the required excess to be transferred to comply with the 25% cumulative surplus allowance.

**Valley Collaborative**  
Statement of Revenues, Expenditures and Changes in Fund Balance  
of the General Fund - Budget to Actual  
For the year ended June 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>Revenues:</b>				
Tuition and services	\$ 17,268,440	\$ 16,250,000	\$ 16,952,896	\$ 702,896
Grants and contracts	2,521,300	3,050,000	3,916,806	866,806
Other	300,800	925,000	131,285	(793,715)
Interest	29,000	1,000	3,424	2,424
Intergovernmental revenue	-	-	1,958,764	1,958,764
<b>Total revenue and other support</b>	<b>20,119,540</b>	<b>20,226,000</b>	<b>22,963,175</b>	<b>2,737,175</b>
<b>Expenses:</b>				
Salaries	13,181,932	13,381,932	13,873,789	(491,857)
Employee benefits and taxes	2,565,771	2,473,735	2,474,282	(547)
Operating expenses	2,946,100	2,653,200	2,148,640	504,560
Leases and rentals	460,109	531,209	475,895	55,314
On-behalf retirement payment expense	-	-	1,958,764	(1,958,764)
<b>Total expenses</b>	<b>19,153,912</b>	<b>19,040,076</b>	<b>20,931,370</b>	<b>(1,891,294)</b>
<b>Excess of revenues over expenses</b>	<b>\$ 965,628</b>	<b>\$ 1,185,924</b>	<b>\$ 2,031,805</b>	<b>\$ 845,881</b>
<b>Other Budget Items:</b>				
Credits to member districts	\$ -	\$ -	\$ -	\$ -
Capital Budget Items	625,000	899,000	329,816	569,184
OPEB obligation funding	-	-	1,640,580	(1,640,580)
	<b>\$ 625,000</b>	<b>\$ 899,000</b>	<b>\$ 1,970,396</b>	<b>\$ (1,071,396)</b>

Note: The schedule above is presented on the same basis used by the Collaborative to present its internal budget to actual comparison and account groupings are not necessarily consistent with the Statement of Revenue, Expenditures and Changes in Fund Balances presented on page 12. Also, capital budget items presented above include actual capital outlays and transfers made to or from the Capital Reserve Fund.

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
June 30, 2022

<b>Year</b>	<b>Actuarial Determined Contribution</b>	<b>Contributions in relation to the actuarially determined contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered employee payroll</b>	<b>Contributions as a percentage of covered employee payroll</b>
June 30, 2019	\$ 880,811	\$ (61,922)	\$ 818,889	\$ 11,092,407	0.56%
June 30, 2020	\$ 951,385	\$ (45,883)	\$ 905,502	\$ 11,425,179	0.40%
June 30, 2021	\$ 903,135	\$ (51,730)	\$ 851,405	\$ 10,818,546	0.48%
June 30, 2022	\$ 996,816	\$ (1,694,497)	\$ (697,681)	\$ 11,143,102	15.21%

Schedule Presentation

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

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2022 Measurement Date

<b>Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios</b>					
<b>Valuation Date:</b>	<b>July 1, 2020</b>	<b>July 1, 2020</b>	<b>July 1, 2018</b>	<b>July 1, 2018</b>	<b>July 1, 2017</b>
<b>For the Measurement Period ending on the Measurement Date of:</b>	<b>June 30, 2021</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>
<b>For the Reporting Period &amp; Fiscal Year ending on:</b>	<b>June 30, 2021</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>
<b>Total OPEB Liability</b>	7,855,437	7,760,675	7,321,481	6,291,640	4,270,784
I. Service Cost	917,149	804,839	776,751	752,044	608,129
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	367,674	344,281	299,442	374,432	18,642
III. Changes in Benefit terms	-	-	-	-	-
IV. Difference between Expected & Actual Plan Experience	-	(1,125,612)	(469)	(1,703,175)	-
V. Changes of Assumption	(1,136,144)	467,416	-	2,659,477	43,514
VI. Benefit Payments Excluding Implicit Cost	(53,917)	(50,682)	(44,753)	(48,295)	(30,590)
VII. Implicit Cost Amount	-	(1,048)	(1,130)	(13,627)	-
VIII. Total Benefit payments including Implicit Cost [VI.+VII.]	(53,917)	(51,730)	(45,883)	(61,922)	(30,590)
IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]	94,762	439,194	1,029,841	2,020,856	639,695
X. Total OPEB liability - beginning of period	7,760,675	7,321,481	6,291,640	4,270,784	(148,019)
XI. Prior Period Adjustment for Retirees not Previously Reflected	-	-	-	-	-
XII. Total OPEB Liability - end of period [IX.+X.+XI.]	7,855,437	7,760,675	7,321,481	6,291,640	491,676
<b>Plan Fiduciary Net Position</b>	6,030,973	5,271,479	4,266,767	4,039,225	3,779,108
XIII. Earning from Plan Investments	(881,086)	1,004,712	227,542	260,117	236,892
XIV. Employer Contribution to trust	1,694,497	51,730	45,883	61,922	30,590
XV. Benefit payments from trust, including refunds of member contributions	(53,917)	(51,730)	(45,883)	(61,922)	(30,590)
XVI. Administrative expense	-	-	-	-	-
XVII. Other	-	-	-	-	-
XVIII. Net change in plan fiduciary net position [XIII.+XIV.+XV.+XVI.+XVII.]	759,494	1,004,712	227,542	260,117	236,892
XIX. Plan fiduciary net position - beginning of period	5,271,479	4,266,767	4,039,225	3,779,108	3,542,216
XX. Plan fiduciary net position - end of period [XVIII.+XIX.]	6,030,973	5,271,479	4,266,767	4,039,225	3,779,108
XXI. Net OPEB Liability [XII.-XX.]	1,824,464	2,489,196	3,054,714	2,252,415	491,676
XXII. Plan fiduciary net position as a % of total OPEB liability [XX./XII.]	76.77%	67.93%	58.28%	64.20%	768.62%
XXIII. Covered employee payroll	11,143,102	10,818,546	11,425,179	11,092,407	11,775,259
XXIV. Plan NOL as % of covered employee payroll [XXI./XXIII]	16.37%	23.01%	26.74%	20.31%	4.18%
Single Discount Rate to calculate Plan Liabilities	5.04%	4.25%	4.25%	4.25%	7.50%

**Schedule Presentation**

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

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2022 Measurement Date

Notes to Required Supplementary Information:

Valuation Date:	Actuarially Determined Contribution was calculated as of July 1, 2020.
Actuarial Cost Method:	Individual Entry Age Normal
Asset-Valuation Method:	Market Value of Assets as of the Measurement Date, June 30, 2022.
<u>Actuarial Assumptions:</u>	
Investment Rate of Return:	5.44%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate:	4.09% as of June 30, 2022 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)
Single Equivalent Discount Rate:	5.04%, net of OPEB plan investment expense, including inflation.
Inflation:	2.50% as of June 30, 2022 and for future periods
Salary Increases:	3.00% annually as of June 30, 2022 and for future periods
Cost of Living Adjustment:	Not Applicable
Pre-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year
Post-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females
Disabled Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females , set forward 1 year

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2022 Measurement Date

Notes to Required Supplementary Information (Continued):

Plan Membership

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

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

Events Subsequent to the Measurement Date

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

Changes in Assumptions:

From June 30, 2021 to June 30, 2022:

Due to the GASB 75 standards the discount rate has been changed from 4.25% to 5.04%.

Contributions/Withdrawals:

The contribution requirements of plan members and the Collaborative are established and may be amended through

Census Data Manipulation:

In the absence of data, the following was assumed:

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

**Valley Collaborative**  
Schedule of the Collaborative's Proportionate Share of Net Pension Liability  
For the Year Ended June 30, 2022

		<u>MTRS</u>	<u>MSERS</u>
Collaborative's proportion of net pension liability	FY2014	0.10521%	0.02526%
	FY2015	0.07985%	0.02466%
	FY2016	0.08405%	0.07637%
	FY2017	0.08453%	0.08118%
	FY2018	0.09167%	0.08646%
	FY2019	0.08325%	0.10137%
	FY2020	0.08129%	0.08658%
	FY2021	0.07984%	0.07671%
Collaborative's proportionate share of net pension liability	FY2014	\$ 16,724,835	\$ 1,871,525
	FY2015	\$ 16,360,313	\$ 2,806,546
	FY2016	\$ 18,790,793	\$ 10,530,873
	FY2017	\$ 19,344,064	\$ 10,410,850
	FY2018	\$ 21,737,193	\$ 11,438,238
	FY2019	\$ 20,989,574	\$ 14,834,931
	FY2020	\$ 23,205,036	\$ 14,855,001
	FY2021	\$ 18,129,788	\$ 8,006,281
Collaborative's covered-employee payroll	FY2014	\$ 6,277,563	\$ 4,565,446
	FY2015	\$ 5,347,143	\$ 4,285,929
	FY2016	\$ 5,527,894	\$ 4,254,279
	FY2017	\$ 5,762,613	\$ 4,635,195
	FY2018	\$ 6,333,668	\$ 6,028,713
	FY2019	\$ 6,087,231	\$ 6,039,995
	FY2020	\$ 6,181,687	\$ 5,305,358
	FY2021	\$ 6,202,814	\$ 4,668,914
Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll	FY2014	266.42%	40.99%
	FY2015	305.96%	65.48%
	FY2016	339.93%	247.54%
	FY2017	335.68%	224.60%
	FY2018	343.20%	189.73%
	FY2019	344.81%	245.61%
	FY2020	375.38%	280.00%
	FY2021	292.28%	171.48%
Plan fiduciary net position as a percentage of total pension liability	FY2014	61.64%	76.32%
	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%
	FY2018	54.84%	67.91%
	FY2019	53.95%	66.28%
	FY2020	50.67%	62.48%
	FY2021	62.03%	77.54%

Notes to Required Supplementary Information

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

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2021.

Schedule Presentation

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

**Valley Collaborative**  
 Schedule of Pension Contributions  
 For the Year Ended June 30, 2022

	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>
<b><u>MTRS</u></b>								
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 6,277,563	\$ 5,347,143	\$ 5,527,894	\$ 5,762,613	\$ 6,333,668	\$ 6,087,231	\$ 6,181,687	\$ 6,202,814
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b><u>MSERS</u></b>								
Contractually required contribution	\$ 255,665	\$ 240,012	\$ 238,217	\$ 259,571	\$ 337,608	\$ 338,240	\$ 323,627	\$ 284,804
Contributions in relation to the contractually required contribution	\$ 255,665	\$ 240,012	\$ 238,217	\$ 259,571	\$ 337,608	\$ 338,240	\$ 323,627	\$ 284,804
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 4,565,446	\$ 4,285,929	\$ 4,254,279	\$ 4,635,195	\$ 6,028,713	\$ 6,039,995	\$ 5,305,358	\$ 4,668,914
Contributions as a percentage of covered-employee payroll	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	6.10%	6.10%

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

**Measurement Date**  
 The amounts presented in this schedule were determined as of June 30, 2021.

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

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





**FRITZ DEGUGLIELMO LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**& BUSINESS ADVISORS**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Valley Collaborative  
Billerica, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon November 17, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Valley Collaborative's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Valley Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of Valley Collaborative's internal control.

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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



Certified Public Accountants

Newburyport, Massachusetts

November 17, 2022



# Central Administration

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

## ACCEPTANCE OF THE BOARD OF DIRECTORS

We, the Board of Directors of the Valley Collaborative, have voted to accept the representations of management and the expression of the opinions made by Fritz DeGuglielmo LLC as embodied in the financial statements, supplemental schedules and independent auditor's reports for the year ended June 30, 2022.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and under Commonwealth of Massachusetts laws for the year ended June 30, 2022.

\_\_\_\_\_  
Board Chair

11/17/2022

\_\_\_\_\_  
Date

## 2021-2022 District Improvement Plan Summary

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

### Valley Collaborative’s Articles of Agreement

#### ARTICLE II

#### Mission, Objectives, Focus, and Purpose

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

#### *Mission*

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

#### *Vision*

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

#### *Theory of Action*

*If we...*

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

*Then we will...*

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

In SY21-22, Valley Collaborative continued to implement its Bridge Plan, having postponed the development of the next multi-year district improvement plan due to the pandemic and a Coordinated Program Review. The Bridge Plan, which consists of the four initiatives below, continued to serve the collaborative well:

- 3.1 Strengthen Outreach and Two-Way Communication with Students and Families: Improve the use and effectiveness of the Aspen Family Portal
- 3.2 Ensure Valley Offers Programming that Meets Student Needs: Improve the use and effectiveness of the Referral System
- 3.3 Support Student, Family, and Staff Sense of Belonging During the Pandemic: Administer Sense of Belonging survey in winter and spring and use data to improve stakeholders’ experience

- 3.4 Ensure Valley continues to be a diverse, equitable, and inclusive organization: Develop a DEI (diversity, equity, inclusion) committee and plan

Brian Mihalek and Karen Rowe, the project managers overseeing this work, have documented the progress of these initiatives in detail and once again, I applaud them for their leadership.

For SY22-23, Valley Collaborative will continue under the Bridge Plan, with a focus next year on implementing three Diversity, Equity, and Inclusion (DEI) initiatives. These strategic initiatives focus on DEI in the areas of:

1. Curriculum
2. Professional Development (based on Sense of Belonging results)
3. Human Resources

Action planning of these three initiatives will occur in the fall of 2022. I will facilitate two action planning workshops with the DEI Committee in October, where that team will build first draft actions plans. We will then host a joint meeting of the DEI Committee and Valley’s Leadership Team by November, where both groups will work together to review, revise, and complete these action plans for implementation beginning that month.

At a meeting in May, the Leadership Team began the broader work of applying a DEI lens to the collaborative, reviewing Valley’s foundational elements—mission, vision, and current strategic objectives. The Leadership Team used some DEI definitions provided by the DEI Committee to guide its work. The team revised these foundational elements as shown below.

*Current Valley Mission*

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

*Revised Mission*

To work collaboratively in order to create a diverse, equitable, inclusive, and responsive learning environment that recognizes individuals and empowers them to navigate confidently with optimal independence in their community and fosters lifelong learning.

*Current Valley Vision*

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

*Revised Vision*

Valley Collaborative partners with families, districts, and the community to provide innovative programming that empowers all students and adults to discover their diverse individual strengths, interests, and abilities. In doing so, those we serve become self-actualized members of society who contribute in a responsible manner.

*Current Valley Strategic Objectives*

1. All students and adults will be prepared for successful adult living
2. Valley Collaborative will provide professional development to build capacity and retain high quality staff
3. Valley Collaborative will foster a sense of belonging and engagement in the Collaborative community for all stakeholders (students, adults, families, staff, districts, community partners)

*Revised Strategic Objectives*

1. All students and adults will be empowered to discover their individual strengths, interests and abilities to be best prepared for successful adult living.
2. Valley Collaborative will provide professional development to build capacity and retain high quality staff while fostering and promoting a diverse, equitable, and inclusive environment.
3. Valley Collaborative will foster diversity, equity and inclusivity to promote a sense of belonging and engagement for all stakeholders (students, adults, families, staff, districts, community partners).

SY22-23 promises to be an exciting one for Valley Collaborative as it further advances its DEI work and I look forward to the planning ahead with Dr. Scott and her team. Congratulations to the Valley Collaborative community for their many accomplishments this year and their ongoing commitment to continuous improvement.



## We are: Giving

■ Page 2: Valley Elementary students have been learning the joy of giving to others.



## We are: Setting the tone

■ Page 5: Eli Gioumbakis plays a key role at Valley Alternative High School: setting the tone for the site.



## We are: Settling in

■ Page 6: Adult Services has a new space designed to meet the needs of individuals, and with plenty of room to grow.

# The Year in Review

Dear Valley Community:

While this year has been filled with more than its fair share of challenges, there is much to be thankful for at Valley. I would be remiss if I did not highlight the extraordinary amount of care each and every staff at Valley pour into their work as they develop and implement innovative curriculum and programming that engages our students and DDS & MRC supported individuals. I, along with Valley's Board of Directors, am in awe of the dedication shown by staff to elicit the best possible outcome for those that they serve. In spite of the worldwide pandemic, Valley Collaborative's FY '22 school year was very successful programatically and financially.



DR. CHRIS A. SCOTT, EXECUTIVE DIRECTOR, VALLEY COLLABORATIVE

- The financial position of the Collaborative remains very strong. Valley had a surplus of \$1.7 million in FY'22.
- The total assets at June 30, 2022 were \$27,643,017. This includes \$6,030,973 held in the OPEB Trust at June 30, 2022. Valley was in a position to add an additional 1.6 million to its OPEB trust in FY '22.
- Capital fund was fully funded \$1.5 million in FY '22.
- Change in net assets from operations in FY '22 was approximately \$1,201,989.
- As of June 30, 2022 OPEB Trust was 77% funded – according to the actuarial, Valley has one of the highest funded OPEB Trust among Collaboratives in the Commonwealth.
- The Collaborative's cash position remains solid with over \$10.7 million (\$3.2 million unrestricted, 1.5 million Capital Fund, and \$6 million OPEB restricted) in cash and cash equivalents. This is the result of strong Board oversight, solid financial management, proper billing and collections of receivables.
- To enhance our students learning experience, they were given the opportunity to attend numerous field trips costing more than \$80,000.
- In the spirit of continuous improvement, the Collaborative made capital purchases of \$329,816 in FY '22 for Vehicles, Furniture, Technology and Improvements.
- The member districts in FY '22 voted a total of \$1.6 million into OPEB Trust.

\*continued on back page

# Valley Elementary: Learning and Growing

**L**earning and growing is in full swing at Valley Collaborative Elementary School. Since September, students have settled into their classrooms, met new classmates, and reconnected with familiar faces. This fall, many classes went on hikes or went apple picking, and Mr. Jake's class even designed, built, and erupted a volcano in science class! As a school, we read the book "The Dot" by Terry Shay and students learned how to "make their own mark and change the world."

## Celebrating the seasons

In October, we went to Parlee Farms in Tyngsborough. Students picked pumpkins and enjoyed apple cider and donuts with their classmates. We celebrated Halloween by dressing in costumes and going trunk or treating! Staff decorated their cars and handed out candy and other treats to students. The Tyngsborough Police Department brought over their mobile "haunted trailer" for some holiday fun. We even had a Halloween dance complete with a live band! Students and staff joined together to form a group, "The Skeletons," and performed Halloween classics for a crowd of dancing students!

## Life lessons

The approach of the holidays was an opportunity for students to do some shopping for others, practicing the art of selflessness while also developing their planning and community skills. Occupational therapist Kerri Speck organized the school-wide initiative. "I loved the idea of using gift giving as a way to help students think about somebody else and work on the skills they'll need to be at home in the world," says Kerri. Students started by filling out wish lists. Then, armed with a name drawn from a hat and a five dollar bill, students took field trips to Five Below in Nashua to pick out gifts, assisted by Valley staff. After



VALLEY ELEMENTARY STUDENTS AND FAMILY MEMBERS ENJOY A HOLIDAY STORYTELLING EVENT FEATURING JOE THE STORYTELLER AND HIS FURRY COMPANIONS.

paying (make sure to get the receipt!) students brought their gifts back to Valley to wrap—yet another opportunity to practice some old skills and develop new ones. The gifts were then exchanged at a school-wide celebration. "Next I'm hoping they will write thank you notes," says Kerri. "It's a long process but well worth it."

## Opening the doors

This fall also saw the first public events since the pandemic, welcoming parents into the school. The official return of families to the school kicked off at Thanksgiving, with a feast attended by some sixty five family members. The extended Valley family gathered in the cafeteria to socialize and enjoy delicious fare prepared by school chef, Vivi. But the real star attraction was the opportunity to gather together in person. The success of the event, organized by occupational therapist Sue Donato and classroom teacher Amanda April, could be measured by the smiles on the attendees' faces. "We opened the doors and it was amazing," says speech therapist Jill Francis. The feedback from the

families that attended has been great, but for staff, the experience may have been even more rewarding, says Jill. "We're so proud of these kids. Why not show these parents what they can do?"

**Amazing things are happening** Valley welcomed parents again to celebrate the holidays with an end-of-the-year event featuring a storyteller. While Polar Express days have been a staple of past holiday seasons, staff wanted to offer something more inclusive this year that would appeal to families from all kinds of faith traditions. "We love having entertainers come to the school and this was an opportunity to get our parents in too," says Jill, who organized the event. Parents who attended were welcomed with light refreshments and plenty of comfy seating so as to enjoy the main attraction: Joe the Storyteller. Jill says that she's thrilled that this year has brought multiple opportunities for parents to come to the school. "It's been a long couple of years with COVID and we want them to see the amazing things that are happening." ■



# Alternative High School Year in Review: 'It's an Exciting Time'

The Alternative High School reorganized its staff to reflect the unique needs of the present student population. The floor support team was established, which included therapeutic staff. The Milieu Coordinator provides order, consistency, and support throughout the hallways to both students and staff. The BCBA has worked with teachers in every Alternative High School program to establish systems and routines that endorse positive behavior. All three cohorts within the Alternative High School now have a dedicated social worker to address the therapeutic needs of the children. All cohorts run a 3 teacher and 1 social worker model, with the Milieu Coordinator, Milieu Aide and BCBA supporting the entire Alternative Program.

## Preparing for life after school

Also new this year, staff from Valley's Adult Services Program have begun working with our high school alternative students to help with post-high school transitional skills/needs. The staff, Tricia Sicard, Khunna Horn, Marissa Cooke and Dayse Doliver, have started working with the students on resumes, interview skills, career exploration, etc. in preparation for life after graduation as well as being introduced to several programs that MRC and DDS offer that could provide assistance to our students. In just the short time they have been working with our students, the staff have assisted several students with getting after school jobs, driving permits, and 1-on-1 meetings with professionals in different career disciplines that are of interest to our students.



BOBBY NIMBLETT, ACADEMIC TEACHER AND SENIOR ADVISOR, PRESIDES OVER A LAVISH THANKSGIVING FEAST PREPARED BY STUDENTS IN THE ALTERNATIVE HIGH SCHOOL CULINARY PROGRAM. THIS YEAR MARKED THE 25TH TIME VALLEY STUDENTS AND STAFF HAVE GATHERED FOR A HOLIDAY SITE-WIDE MEAL.

## New space, expanded program offerings

As the adult program transitioned to 11 Executive Park Drive, the space at 25 Linnell Circle became available for programming. The Transitional and Alternative Programs now share the space—25 Linnell now serves as a therapeutic and instructional space. Students can work on social skills, team work, and relationship building by playing ping-pong or using the newly furnished weight room.

The space also hosts the Furniture Restoration Vocational shop. By

moving transitional programming to this space, we were able to open up a music room and activity room in one of the rooms at 40 Linnell Circle. The music room is equipped with guitars, drums, piano and recording software, while the activity room has a rock wall and padded floors for active games. We are excited about the high quality programming we are able to provide our students. It's an exciting time. ■

# Eli Gioumbakis: Setting the Tone for Valley Alternative High School

**I**t is the start of another school day at Valley Alternative High School, and that means a welcome from Milieu Coordinator Eli Gioumbakis. As students begin to arrive, Eli makes a point of greeting as many students as he can, an exercise he repeats every single day. “It’s my favorite part of the day,” says Eli. “It’s my way of seeing how everybody is doing and letting them know that we’re here for them.”

## Connecting with students

Now celebrating his fifth year at Valley, Eli previously worked in Chelmsford, where he served as the Supervisor of Students, first at the middle school, then at Chelmsford High School. While he loved the opportunity to connect with students, the schools’ size often made that challenging, says Eli. So when a position opened up at Valley, he took it. “I wanted more of that one-on-one relationship style that a small school like Valley allows,” says Eli. “I loved it here right off the bat.”

## Setting the table for success

Eli started out at Valley as a science teacher, but when the culinary instructor left—a license Eli happened to have—he stepped into that role, helping to build up the program. “Our kids learn culinary skills and are then able to transition to summer jobs and other opportunities,” says Eli. “It’s been really cool to see.”

4

Eli now oversees day-to-day operations for the 3 differ-



VALLEY ALTERNATIVE HIGH SCHOOL MILIEU COORDINATOR ELI GIOUMBAKIS WITH STUDENT OWEN EDWARDS. IN HIS FIVE YEARS AT VALLEY, ELI HAS TAUGHT SCIENCE AND HAS OVERSEEN THE CULINARY PROGRAM.

ent high school sites, a position that is similar to the one he held in Chelmsford, but with one key difference. “I know how every kid is doing.” Principal Nick LeClair says that as Milieu Coordinator, Eli plays an essential role at Valley. “He’s the one who sets the tone for the school. When he’s out there giving every kid a fist bump, that’s what he’s doing,” says Nick.

## Valley is a family

While he’s no longer in an official culinary role at Valley, Eli hasn’t entirely stepped away from the kitchen. During this year’s Thanksgiving celebration—the 25th such feast—Eli prepared three turkeys using his favorite method: deep frying. (“It’s quick and seals in all of the juices,” explains Eli.) Also on the menu for the Valley-wide feast prepared by

the school’s culinary students: three hams, homemade mashed potatoes, sweet potato casserole, macaroni and cheese, as well as apple pies and apple sauce made from fruit picked by the students this fall. The food was delicious, but more important was the symbol of the event. “It’s about giving the kids a home-cooked meal, but this is also how we show them that we’re a family at Valley. The event really sets the tone for the rest of the year,” says Eli. “We really wanted to go above and beyond for the kids this year.” ■

# Visionary Programming Sets Valley Transitional High School Apart

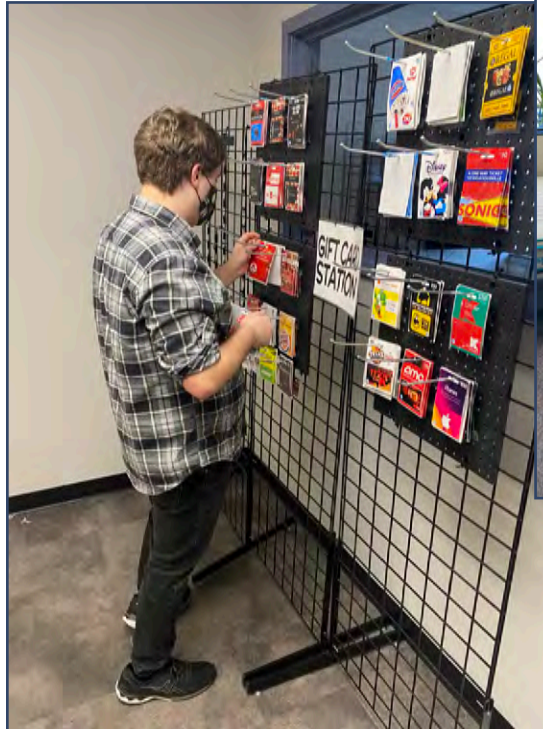
**W**hat sets Valley apart from other schools is its visionary programming. When Covid hit, the team jumped into action to create opportunities for our students who previously had access to worksites and activities in the community. The world may have shut down, but programming across all domains at Valley did not stop, including cooking, life skills, and vocational activities. **Skills for all areas of life** When the opportunity presented itself to expand programming to more space, the team thought about all areas of life that encompass transition and the skills necessary for adulthood. What are the everyday life skills activities that students need to know? How can we accommodate or modify every day tasks to promote student independence? These are the types of questions that guide our life skills and vocational spaces at 25 Linnell Circle,

where the focus is functional transitional skills. The students and staff are thrilled to see this long-running vision start to take shape. The new spaces allow for the students to move between skills-based rooms giving them a chance to experience a wide range of tasks throughout their day.

## Hands-on experience

In the general store, students are stocking shelves with a variety of dry-goods, all while keeping inventory of the products. A large gift card station allows for students to practice hand-eye coordination and fine motor skills. In the apartment, students have the opportunity to practice all of the functional skills one

would encounter at home. From making a bed and doing laundry, to cleaning, packing a suitcase, and practicing using a variety of locks and keys, students have



LEFT: MATT D. FROM DRACUT RESTOCKS GIFT CARDS IN THE SCHOOL STORE. ABOVE: ANNA B. FROM MELROSE WORKS ON FOLDING LAUNDRY IN THE APARTMENT ROOM.

a chance to do it all. In the clerical office students can learn how to sort mail, file, and use a paper shredder, or work on creating a resume, conduct a job search, or participate in mock job interviews. In the assembly area, students can practice tasks such as wrapping silverware, folding pizza boxes, packaging heat shrink tubing, and assembling sprinkler heads. Each student's schedule in the life skills and vocational spaces are tailored to their vision and individual needs with oversight from Valley's Occupational Therapy team.

## Community employment

The ultimate goal is community employment, whether in a group supported setting or individual job

placement. The shops at Valley provide students with the opportunity to hone their skills while developing their strengths and discovering their interests. Assistant Principal, Brian Mihalek, envisions the vocational opportunities to grow at a rapid pace. "Now that the spaces are up and running, the possibilities are endless. We've envisioned the General Store to be a place for students and staff to purchase handmade items like dry soup mixes and artisan soaps. We'd like to eventually incorporate the school store into it and perhaps the Coffee Cart. It's such a great space, there is so much potential here." ■

# Adult Services: Room to Grow, Thrive



INDIVIDUALS IN THE ADULT SERVICES TODAY AND TOMORROW PROGRAM CELEBRATE THE OPENING OF THEIR NEW FACILITY IN NORTH BILLERICA. PICTURED HERE: THE MILIEU AREA WHERE INDIVIDUALS BEGIN AND END EACH DAY.



**A**dult Services has a new home. This fall, the entire adult program moved to a new space which is now shared with Mass Rehab (MRC). Located in North Billerica, the new site is right off the highway, which means a shorter commute time for individuals, whether they're headed from home or to the job site. Additional space also means improved and expanded learning opportunities for the adults in the Today and Tomorrow program.

## A functional space

Direct Support Professional Lyndsey Hir says that the new space has improved the lives of individuals and staff members alike. "The new building is great. It's a bigger space that is more accessible for the individuals, and is a lot easier for them and the staff to navigate. Overall, this transition has made everyone's lives easier," says Lyndsey.

From a beautiful kitchen and laundry area to an inviting career resource center and work skills training room, the possibilities in this space are exciting and inspiring. The

space has been thoughtfully laid out by the administrative,

maintenance and technology teams here at Valley, with functionality built into each room, space, and design.

The staff have all worked together to create a positive and supportive work environment for all.

A new facility for Adult Services was designed with the needs and interests of individuals in mind, and with more space, the programs can continue to expand.

## Individual centered

The space designated for Career Planning inspired Career Planning Teacher Nikki Gounaris to design a Career Resource Center where individuals can prepare for new job opportunities and interviews, create

resumes, practice work skills, explore additional education and training options in the community and can explore and research a variety of careers in the Career Resource library. "We specifically designed this space to consider the sensory needs of the individuals we serve," explains Nikki. A light pine scent greets individuals at the door as they walk in. The lighting is warm and soft with light blue coverings. The walls are decorated with images of various careers and career clusters to set the scene and establish a focus for exploring individuals' career interests. A Clear Touch Smart Board allows individuals to interact with the material and activities. Even the decorations serve a purpose, says Nikki.

\*continued on next page

# Adult Services: Room to Grow, Thrive

*\*continued from previous page*

“There are several decorative trucks in the room as a symbol to remind individuals that they are in the driver’s seat of their futures and that our services are person-centered.”

## Room to grow

Director of DDS Service Matt Gentile says that the new space will allow the program to grow. “We currently have 120 individuals here, more than we’ve ever had, and we’re taking on new referrals. We also have more individuals doing paid work than ever before.” New work sites include Primark in the Burlington Mall, the Chelmsford High kitchen, and Segue Manufacturing Services in North Billerica. Matt says that the additional room also offers the potential to bring some assembly work in-house. “Manufacturing plants aren’t always set up for our folks, but now we have the option of being able to do some of that work right here.”

## Creating new memories

Most importantly, the individuals seem to be really enjoying their new space. Leo Vahey praised the new space as “functional” and says he likes the layout. “It’s nice to see everyone’s hard work in setting up this space. It’s paying off,” added Anthony Anglemeyer. “I like that we can split up the group and dismiss from two rooms. It feels more organized. I also like the idea of a sensory room for anyone who needs some space.” Tracy Spinale is also a fan of the new facility. “It’s nice and big. I feel happy here.” And while transitioning to a different location has taken some adjustment, it feels like home, says Dana Margossian. “I’m looking forward to creating new memories here.” ■



TOP: THE EXTERIOR OF THE NEW ADULT SERVICEES FACILITY; CENTER: THE NEW CAREER PLANNING CENTER REFLECTS THE SENSORY NEEDS OF ITS USERS; BOTTOM: JESSICA SHERMAN SHOWS OFF THE NEW STATE-OF-THE ART KITCHEN FACILITY.

# Valley Collaborative Leadership Team



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TAMMY RICHARDS SHOWS OFF A HOLIDAY DOOR AT VALLEY TRANSITIONAL HIGH SCHOOL.

## Valley Collaborative Board

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

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

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

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

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

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

**Ms. Brenda Theriault-Regan**  
Superintendent, Tewksbury Public Schools

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

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

## Year in Review

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- Revenue for our adult program continues to grow as our DDS and MRC programming enjoys an excellent reputation resulting in increased enrollment.

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

My best to you always,

*Chris*  
Chris A. Scott, Ph.D.  
Executive Director