



# 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 January 16, 2024 **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 January 16, 2024 to be scheduled to provide in-person input under the public participation portion(s) of the agenda.

### **CALL TO ORDER**

### **PLEDGE OF ALLEGIANCE**

### **CHAIR OPENING STATEMENT**

### **CONSENT AGENDA**

1. Approval of the minutes of the regular school committee meeting of December 19, 2023
2. Approval of the minutes of the regular school committee meeting of January 2, 2024

### **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. Presentation: Strategic Plan Steering Committee – Social Emotional Learning (SEL)
2. FY2024 Budget Report: 2<sup>nd</sup> Quarter Financials (October 1 – December 31, 2023)

3. Recommended FY2024 Budget Transfers
4. 2024/25 School Year – Kindergarten Registration Dates
5. Memo – Personnel Report: December 2023
6. Valley Collaborative 2023 Annual Report
7. Valley Collaborative 2024 Winter Newsletter
8. Approval of Field Trip Requests

**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  
December 19, 2023  
Meeting Minutes**

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

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

**Call to Order**

Ms. Newcomb called the meeting to order at 6:00

**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 this meeting has notified the superintendent’s office 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 December 5, 2023

**Mr. King motioned to approve the minutes from our meeting on December 5, 2023. Mr. Moses seconded. Motion carries 5-0.**

**CHS Student Representative Announcements**

Lana shared that the All Town Wind Ensemble is performing at the PAC this evening. Students in grades six through twelve will be participating. On December 13<sup>th</sup> the CHS Winter Concert was held at the PAC. Performers included: percussion; treble choir; concert choir as well as the band and orchestra ensembles. The National Honor Society is selling hand-crafted ornaments at all lunches. This past weekend the CHS Speech and Debate Team placed seventh at the annual Holly Tournament in Natick.

**Good News**

Dr. Hirsch stated that Byam Elementary School is on the same academic calendar as the rest of the district. All are looking forward to vacation week! Ms. Mackinnon shared that cards were received from Community Teamwork.

## Public Comments

None

## New Business

### 1. Presentation: Strategic Plan Steering Committee – Equity

Dr. Lang shared that tonight's presentation by the Strategic Plan Steering Committee is the third one of this year. Tonight's focus is on "Equity" with Amy Reese, Director of Student Services, and Amy Matson, Assistant Director of Student Services, spoke on the work that the equity subgroup has been doing. Ms. Santos is also a member of this sub-committee. The focus has been on the achievement gap: between general education students and students on IEPs and between general education students and economically disadvantaged students. Four initiatives have been identified for this school year. The first initiative is to "define and refine the role of a paraeducator". The second one is to identify the supports for students for high quality education in "the least restrictive environment". The third is to research strategies to support economically disadvantaged students. Finally, it is to implement Math/ELA benchmark assessments using iReady in K-8 to identify improvement areas for SWD (students with disabilities). In the slide show included in tonight's agenda packet for each of these initiatives there is a matrix detailing: status; major activities; timeline; progress; barriers and next steps. Their presentation may be viewed by watching tonight's meeting on Chelmsford Telemedia YouTube.

### 2. MSBA Invitation to Eligibility Period: Parker Middle School

Dr. Lang shared the fantastic news that the application to the MSBA (Massachusetts School Building Authority) was successful and Chelmsford has been invited into the eligibility period! A copy of the award letter is included in tonight's agenda packet. The window of time begins April 1<sup>st</sup> and will end next December. Information on benchmarks and deliverables is also included in the packet. Dr. Lang explained the process going forward to The Committee, at length. The newest school building in Chelmsford is CHS which is heading for 50 years of age. School enrollments keep increasing and there are currently 22 modular classrooms in the district, including eleven at Parker alone.

### 3. Recommended FY2024 Budget Transfer

Ms. Johnson-Collins included a memorandum in tonight's agenda packet providing details of a budget transfer request.

**Mr. King motioned that the School Committee approve the FY 2024 local operating budget transfer for \$23,200 from the account noted to the local capital land and buildings account as presented. Mr. Moses seconded. A roll call vote was taken. Motion carries 5-0.**

### 4. Proposed 2024/25 School Year Calendar

Dr. Lang shared the proposed school calendar for the 2024/25 school year in tonight's packet. Notably the calendar includes two full weeks of vacation at the end of December and beginning of January!

**Mr. King motioned to approve the 2024/25 school year calendar as presented. Mr. Moses seconded. Motion carries 5-0.**

## 5. FY2025 Capital Plan Update

Included in tonight's agenda packet is an email from John Souza, Finance Director/Treasurer Town of Chelmsford, and an addendum detailing the projects which have been selected for capital improvements for FY25. Not approved were the CHS art rooms renovation and the McCarthy tennis court project, which is a recreation project from which the whole Town will benefit. Dr. Lang hopes that one-time money may help to support these. The McCarthy tennis court project may need to be redefined as a school project only, versus a town-wide project. This will be subject to further conversations. No action is required now.

## 6. Proposed FY2025 Budget Calendar

Dr. Lang included a memorandum providing dates for the upcoming budget.

**Mr. King motioned to approve the 2025 budget calendar as presented. Mr. Moses seconded. Motion carries 5-0.**

## 7. Personnel Report: November 2023

No action required.

### Public Comments

none

### Reports

#### 1. Liaison Reports

Ms. Santos shared that many were unable to attend the last Wellness Committee meeting, but they meet often to plan for the Wellness Fair which will take place on March 6, 2024.

Ms. Mackinnon attended Harrington's PTO meeting on December 6<sup>th</sup>. This is Celebrate Harrington Week with fun planned for each day! In May they will celebrate senior citizens. On January 19<sup>th</sup>, they will tape Mr. A. to the wall!

Mr. King added that The Alumni Association met this month and have revamped their scholarship website to make it more "user-friendly". There are QR codes posted around CHS to make access easier for students.

#### 2. Action/ New Items

Mr. King wants to be sure an application is made for South Row's roof project through MSBA's Accelerated Repair Program.

### Adjournment (7:39 p.m.)

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

*Respectfully submitted,  
Sharon Giglio,  
Recording Secretary*

Chelmsford School Committee

Work Session Notes

January 2, 2024

Meeting Time: 6:00 p.m.

Meeting Location: CPS Central Administration Office, 230 North Road, Conference Room

School Committee Members Present: Donna Newcomb (Chair), Dennis King (Vice Chair), Susan Mackinnon (Secretary), John Moses, and Maria Santos

Also Present: Jay Lang (Superintendent), Linda Hirsch (Assistant Superintendent), Joanna Johnson-Collins (Director of Business & Finance)

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The meeting was called to order at 6:00 p.m. by Chair Newcomb.

This meeting being a work session where no old or new business would be voted on, the meeting was neither televised nor recorded.

Discussion of school enrollment report and educational facilities planning:

The MSBA Eligibility period for Parker Middle school will officially commence on April 1, 2024. A number of matters will need to be addressed in the 180-day eligibility period between April 1 and December 31, 2024.

Committee members discussed working with the superintendent and his staff to develop a comprehensive presentation on the status of the potential project, including how we got here, the various phases of MSBA programming, and what potential outcomes we may realize for Chelmsford because of this potential building project. Superintendent Lang will take the lead on preparing the PowerPoint presentation with talking points that all members can use with their committee liaison assignments, so everyone is presenting the same information publicly. We will aim to have this completed by the end of January.

After Eligibility period, the next MSBVA phase is a Feasibility study. Town meeting will need to appropriate approximately \$ 1.5 million to fund this work beyond January 1, 2025. We need to decide whether April or October 2024 Town Meeting is the most appropriate meeting to seek the funding commitment. It looks like the April town meeting may be the best, as that is when financial commitments are typically presented. Superintendent Lang will coordinate the Town Manager Cohen and get back to the Committee with a recommendation.

The feasibility study would include architectural plans for at least three options to replace the current Parker Middle School. Options to be considered include:

- a) Replace Parker with a new grades 5 & 6 school. McCarthy would continue to operate as a middle school as well.
- b) Replace Parker with a new grades 4, 5, & 6 school. This would free up space in the elementary schools.
- c) Build a new grades 5, 6, 7, & 8 school for the entire town and re-purpose the McCarthy School.

Topics to consider:

Would the TV studio be considered in the project? How will we communicate to town residents the benefit of a new school to the community? Communicate the very real concern of increasing school enrollments.

Next steps:

Prepare presentations to town groups such as PTOs, Chelmsford Business Alliance, town committees and boards, and consider public forums. Schedule appointments with groups for February and March. Host a community forum. Talking points on a CTM program.

Town Meeting presentation in April.

Dennis King made a motion to adjourn the meeting. John Moses seconded. Motion carried.

Meeting adjourned at 7:00 PM.



# CHELMSFORD PUBLIC SCHOOLS

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Dr. Linda Hirsch, Assistant Superintendent

## MEMORANDUM

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

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

Date: January 12, 2024

RE: Strategic Plan Priority Area – Social Emotional Learning (SEL)

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Attached you will find a presentation highlighting the priority area of *Social Emotional Learning (SEL)* from the CPS Strategic Plan. Sub-committee members from this priority area will be joining us to present on the initiatives and action steps prioritized for the 2023/24 school year.

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





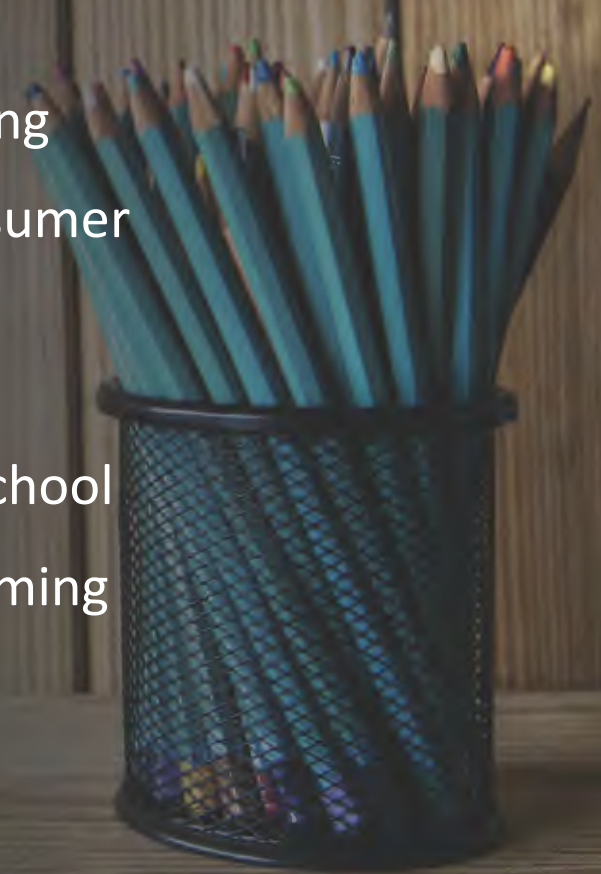


# CPS Strategic Plan

Priority Area 3  
Social Emotional Learning

# SEL Committee Members

- Steering Committee Chairs
  - Jason Fredette - Principal Byam Elementary School
  - Steve Murray - Principal Chelmsford High School
  - Shannon Bischoff - District Coordinator of SEL & Counseling
- Katie Simes - District Coordinator of Health, PE, Family & Consumer Sciences
- Dianna Fulreader - Principal Center Elementary School
- Jayson Ramalho - Assistant Principal South Row Elementary School
- Christy Whittlesey - Department Coordinator of Fine & Performing Arts
- Marilyn Sweeney - Department Coordinator of Technology, Business, CHSTv



# Theory of Action

Chelmsford Public Schools believes that high-quality academic instruction must remain at the forefront of our efforts to support each and every student in Chelmsford. We will achieve this by focusing on building foundational skills in math, where Chelmsford student achievement has lagged behind reading, and by continuing to support reading instruction in order to support academic success across subjects.

# Strategic Planning Priority Areas



**ACADEMIC  
ACHIEVEMENT**



**EQUITY**



**SOCIAL-EMOTIONAL  
LEARNING**



**HUMAN CAPITAL  
AND STAFF**



**OPERATIONS AND  
FACILITIES**

# The Strategic Priority Areas Provide Focus Critical to Achieving the Mission and Vision.

| Academics  | Equity  | SEL   | Human Capital   | Facilities & Operations  |
|--|---|---|---|--|
| Percent of students making adequate growth                           | Achievement gap between general education and students on IEPs                            | Percent of students that report feeling a sense of belonging in school across grades K-12   | Increase collaboration with outside teacher prep programs with the focus on diversifying Chelmsford staff                       | Annual review of short-term capital plans and if the district was early/late/on-time and over/under budget |
| Percent of 3rd-graders meeting standards in reading based on i-Ready | Achievement gap between general education and students who are economically disadvantaged | Percent of students that report having positive relationships with peers across grades K-12 | Percent of instructional staff who indicate that they feel adequately prepared to differentiate for diverse student populations | Annual review of maintenance work orders submitted and completed   |
| Percent of 3rd-graders meeting standards in math based on i-Ready    |   |   | Percent of staff who report feeling equipped to provide culturally responsive instruction                                       | Annual review of building conditions for APPA standard of cleaning   |
| Percent of 8th-graders meeting standards in math based on i-Ready    |   |   |   |  |

# How We Measure Success

- % Percent of students that report feeling a sense of belonging in the school across grades K-12.
- % Percent of students that report having supportive relationships across grades K-12.



# School Year Initiatives

- ✚ Initiative #1: Utilize the SEL data collection and analysis tool (Panorama) to measure and respond to student data.
- ✚ Initiative #2: Implementation of DEI practices and protocols.
- ✚ Initiative #3: Review and enhance transition protocols and practices between levels to support students' SEL needs.

## Action Steps:

Initiative #1 - data. Utilize the SEL data collection and analysis tool (Panorama) to measure and respond to student

| Initiative 1 - Utilize the SEL data collection and analysis tool (Panorama) to measure and respond to student data. |  |                                    |  |  | SEL<br>(1 of 3)  |
|---|--|------------------------------------|--|--|--|
| Status  | Major Activities   | Timeline                           | What progress has been made against these activities (if any)?   | What barriers do you anticipate to complete this milestone?  | What next steps is the group taking to make progress?  |
| On Track ▾  | Analyze Student Panorama growth data for 2022-23                         | October 2023                       | Optional student survey review offered for District Leadership Team on July 20<br><br>September PD days & staff meetings were used to review Panorama Student Survey data. | Finding time for admin from each level to meet   | Will set up data meeting times to analyze results  |
| On Track ▾  | Administer fall 2023 and 2024 spring student SEL survey to students 3-12 | Fall & Spring SEL Survey 2023-2024 | Schools implemented Fall SEL Survey<br><br>Teachers and specialists provided time to review/analyze student SEL data.  | Ensuring all students who were absent take the survey<br><br>Teachers are still learning the Panorama platform         | Will set up data meeting times to analyze results<br><br>Tier 1 and Tier 2 intervention plans are being created. |
| On Track ▾  | Utilize data to write school improvement plans                           | October 14th - November 17th       | Surveys being implemented.   | Establish incremental benchmarks that will be reflected in each school's SIP<br><br>SIPS submitted to school committee | Implement and monitor progress on SIP goals  |



# Action Steps: Initiative #2 - Implementation of DEI practices and protocols.

| Initiative 2 - Implementation of DEI practices and protocols. |  |             |  |   | SEL<br>(2 of 3)  |
|---|--|-------------|--|---|--|
| Status  | Major Activities   | Timeline    | What progress has been made against these activities (if any)?   | What barriers do you anticipate to complete this milestone?   | What next steps is the group taking to make progress?  |
| On Track ▾  | Integrating DEI initiatives into School MTSS practices   | SY 2023-24  | District DEI team met in September of 2023 to set PD and goals for upcoming year   | Time for the <u>DEI</u> committee to share our vision and work.   | Set up meeting with DEI committee<br>Meet with District MTSS teams to review where we are going and next steps |
| On Track ▾  | District administration and building teams will review 2023 staff survey to assess PD learning priorities        | Summer 2023 | Optional staff/family survey review offered for District Leadership Team on July 27  |   | Using analysis from surveys, mapping out priorities and next steps   |
| On Track ▾  | Add representative clubs/affinity groups for middle and high school programming to promote inclusivity/belonging | SY 2023-24  | High School has created a Black Student Union, Asian Student Organization, Southeast Asian Organization, and Latin X group, and GSA<br>Middle schools created a GSA<br>Both middle and high school will meet together at various times this school year<br>Affinity groups presented at 11/7 elementary PD | Finding advisors<br>Finding time to meet for kids to attend.  | The high school affinity groups are having a collective meeting to create shared goals and activities          |
| On Track ▾  | Provide PD/Learning Opportunities for MTSS Facilitators on DEI   | SY 2023-24  | Meeting with facilitators to identify training needs for DEI topics  | Finding an organization to lead the training.<br>Carving out PD days or teaching days for the training. |  |

## Action Steps:

Initiative #3 - Review and enhance transition protocols and practices between levels to support students' SEL needs.

| Initiative 3 - Review and enhance transition protocols and practices between levels to support students' SEL needs. |  |                          |  |  | SEL<br>(3 of 3)   |
|---|--|--------------------------|--|--|---|
| Status  | Major Activities   | Timeline                 | What progress has been made against these activities (if any)?   | What barriers do you anticipate to complete this milestone?    | What next steps is the group taking to make progress?   |
| On Track ▾  | <p>Continue to review and establish transition protocols &amp; practices for students all levels:</p> <ul style="list-style-type: none"> <li>• PreK-K</li> <li>• Grade 4-5</li> <li>• Grade 6-7</li> <li>• Grade 8-9</li> <li>• Grade 12 to Post Graduate</li> </ul> | January 2024 - June 2024 | <p>Reviewing student needs/resource allocations</p> <p>Dept./Admin. conversations about past protocols &amp; proposed updates to protocols</p>                                       | Establishing time for administration and staff to meet.        | <p>Establish a subcommittee to prioritize transitions at each level</p> <p>Provide DLT time to gather information on how each school/level supports student transitions, identify gaps and best practices</p> |
| On Hold ▾   | <p>Provide social opportunities for peers to encourage positive peer relationship development during transitions at all levels PreK-12</p>   | Spring 2024              | <p>High school mentoring program created a monthly calendar with focused activities</p> <p>Historical planned opportunities for students/families to build connections/community</p> | Removing barriers to participation for vulnerable populations. | <p>Use survey data (family/student) to improve practices.</p> <p>CHS MTSS facilitators are using Character Strong "Gym" activities to encourage positive peer relationships</p>                               |

# Questions

The background features several abstract geometric shapes in shades of teal and grey. These include a large teal square with a white diagonal line, a teal square with a white quarter-circle, a teal rectangle with a white horizontal line, and a teal rectangle with a white vertical line. There are also smaller teal squares and rectangles scattered throughout the composition.

# 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: January 12, 2024

Re: FY2024 Financial Report – 2nd<sup>st</sup> Quarter (July 2023 through December 2023)

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Attached please find a Year-to-Date Budget Report from MUNIS detailing the school department's financial activity through December 2023 for the \$ 70.7M annual operating budget. Further, attached please find a summary of the school department's grant and revolving fund balances for the same reporting period. Also included is a summary of the balances, by club or team (as of November 2023), for the student activity accounts at Chelmsford High School, McCarthy and Parker Middle Schools.

I have summarized a few of the larger budget variances below. Overall, the labor and non-labor accounts are favorable and special education out-of-district tuitions are in-line with our budget and year end circuit breaker offset at this point of the fiscal year.

### Page 5-7 Instruction – Classroom Teachers:

This category contains the budget and actuals for general education classroom teachers and the salary reserve for lane changes. Overall, this category is favorable by \$ 197,043.

The FY2024 local budget has one-line item for \$ 150,070 to account for the lane changes of employees who achieved a higher degree (i.e. Bachelors to Masters). At the October 17, 2023 school committee meeting, the committee approved a budget transfer of \$ 134,862 to move funds from the one line (account) into the various labor accounts associated with the employees who received their lane change increase. After that budget transfer, the lane change account had a favorable variance of \$15,213. At the October 17, 2023 school committee meeting, the committee also approved a budget transfer utilizing these available funds to complete work on the McCarthy Science Lab renovations.

The remaining labor accounts have some favorable and unfavorable variances. In the cases where the account is favorable, this is due to the variance between the hired teacher (i.e. an internal transfer or a new hire) salary and what was budgeted. For example, if a classroom teacher retired, we budgeted the vacant position salary at Masters Step 3. If a new teacher was hired at Bachelors Step 1, there would be a favorable variance. Conversely, where an account is unfavorable, this is due to the salary of the teacher filling an open position being greater than what was budgeted. In this scenario, if an internal transfer teacher at Masters Step 11 is now in that position, the account is unfavorable. The differences in salaries result in a favorable variance of approximately \$ 145,000. Another contributing factor to the favorable variance in salaries is approved unpaid leaves of absences (LOA) for various employees.

### Page 7-8 Specialist Teachers – \$ 206,187 variance:

This category contains the budget and actuals for special education classroom teachers and other specialists (i.e. reading, ELL and tutoring supports). The category is favorable at this point of the fiscal year for similar reasons outlined above in the classroom teacher category. This category has a budgeted

offset of \$ 115,000 to the CHIPS revolving fund for the CHIPS teacher’s salaries. We will make this offset journal entry in the fourth quarter of FY2024 if needed, and the category will be even more favorable.

Page 16 Transportation Costs – (\$ 130,498) variance:

This category contains the budget and actuals for the various transportation costs for the district (general education, special education, late runs supporting after school activities, homeless and foster transportation). The special education, homeless and foster transportation costs are projected to be greater than the original budget. This is due to additional in-district and out-of-district vehicles needed for the special education students, an increase in homeless students in the area (cost shared with other districts), and an increase in the number of foster students needing transportation. We will continue to monitor this category and recommend budget transfers from other favorable areas or an increase to the offset to the transportation revolving fund to bring this category to the original \$ 4.469M budgeted.

Page 19 Employee Separation Costs – \$ 140,566 variance:

This category contains the budget and actuals for the early retirement incentive benefit for teachers who retired at the end of last school year. Payments that were originally scheduled to be paid in July 2023 (FY2024), were paid in June 2023 (FY2023) due to some other favorable budget variances in FY2023. The payments that were scheduled to be paid in January 2024 were made and as of January 12, 2024 the category no longer has a variance.

Page 19-20 Tuition Non-Public Schools – (\$ 1,342,127) variance:

The special education out-of-district tuitions are budgeted in two accounts this year – the local account (1930) and the Circuit Breaker Revolving Fund (310). At this time, the encumbrances and YTD actual expenditures are coded to the local budget account (\$ 5.5M total of the \$ 6.7M originally estimated/budgeted). A few journal entries will be made at the end of FY2024 transferring YTD actuals from the local operating budget account to the revolving fund, while not bringing the revolving fund into a deficit balance at any time. No journal entries have been made to date, showing the total picture of special education out-of-district tuitions in one account. Below are summaries of the accounts/funds involved in funding out-of-district tuitions.

|                                  | 7/1/23<br>Balance<br>(carry over) | 12/31/23<br>Receipts<br>(Revenue)<br>YTD | Current<br>Balance | Estimated<br>Receipts<br>Jan -June<br>2024 | Total carry<br>over and<br>new<br>(budget) | Total<br>SPED OOD<br>Tuition | 6/30/2024<br>Estimated<br>Balance |
|----------------------------------|-----------------------------------|--|--------------------|--|--|------------------------------|-----------------------------------|
| Local Account *                  |                                   |  |                    |  |  | 6,754,354                    |                                   |
| Circuit Breaker                  | 2,574,768                         | 625,354                                  | 3,200,122          | 1,876,062                                  | 5,076,184                                  | (2,574,768)                  | 2,501,416                         |
| School Choice<br>Original Offset |                                   |  |                    |  |  | 0                            |                                   |
| Original Valley<br>Collab credit |                                   |  |                    |  |  | 0                            |                                   |
| Pre-Paid Tuitions                |                                   |  |                    |  |  | 0                            |                                   |
| Total*                           |                                   |  |                    |  |  | 4,179,586                    |                                   |

\* The original FY2024 budget amount of \$ 4,179,586 reflects the offset from circuit breaker funds in the amount of \$ 2,574,768, no school choice funds offset, no Valley Collaborative tuition credit/refund and no Pre-Paid Student OOD Tuitions. Since the time of finalizing the FY2024 budget, the circuit breaker figures have been released by MA DESE and total \$ 2,501,416, the Valley Collaborative tuition credit / refund is expected to be \$ 208,640.72, and the pre-paid tuition amount was greater than planned (\$ 1,523,991 paid in FY23 due to favorable variances in FY23). Please see the chart below for additional detail.

This summary outlines the original SPED OOD budget along with a current view of tuitions. Overall, SPED OOD tuition is within budget at this point of the fiscal year. A few more tuitions may still need to be encumbered however, should the outlook change, updates will be provided.

# CHELMSFORD PUBLIC SCHOOLS

|  | Original Budget<br>SPED OOD<br>Tuition | Early Current<br>Outlook | Favorable<br>Variance |
|--|--|--------------------------|-----------------------|
| Pre-Paid Tuitions in FY23  |  | 1,523,991                |                       |
| Paid and Encumbered Tuitions in FY24   |  | 5,521,913                |                       |
| Subtotal   |  | 7,045,904                |                       |
| Potential Upcoming Encumbrances  |  |                          |                       |
| Local Account *  | 6,754,354                              | 7,045,904                |                       |
| Circuit Breaker Offset   | (2,574,768)                            | (2,574,768)              |                       |
| School Choice Original Offset  | 0                                      | 0                        |                       |
| Valley Collab credit   | 0                                      | (208,640)                |                       |
| Pre-Paid Tuitions in FY23  | 0                                      | (1,523,991)              |                       |
| Total  | 4,179,586                              | 2,738,505                | 1,441,081             |
| Potential Prepaid Tuitions again in FY24 or potential reallocation of budget funds |  |                          | TBD                   |

While the school choice fund is not funding any SPED OOD tuitions this fiscal year, I have still included the summary of the activity in this fund for the quarterly reporting.

|                               | 7/1/23<br>Balance<br>(carry<br>over) | 12/31/23<br>Receipts<br>(Revenue)<br>YTD | Current<br>Balance | Estimated<br>Receipts<br>Jan – June<br>2024 | Total carry<br>over and<br>new<br>(budget) | Less<br>SPED OOD<br>Tuition<br>and 1:1<br>initiative | 6/30/2024<br>Estimated<br>Balance |
|-------------------------------|--------------------------------------|--|--------------------|---|--|--|-----------------------------------|
| School Choice                 | 2,604,574                            | 121,062                                  | 2,725,636          | 128,938                                     | 2,854,574                                  |  | 2,669,053                         |
| Offset for SPED OOD           |                                      |  |                    |   |  | 0  |                                   |
| Offset for 1:1 init<br>(8&12) |                                      |  |                    |   |  | (73,257)   |                                   |
| Offset for 1-1 init<br>(5&9)  |                                      |  |                    |   |  | (112,264)  |                                   |

Thank you for the opportunity to provide this update.

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|  | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ | AVAILABLE BUDGET | PCT USED |
|--|-----------------|------------------|----------------|--------------|---------|------------------|----------|
|--|-----------------|------------------|----------------|--------------|---------|------------------|----------|

0001 GENERAL FUND

000 UNDEFINED

1110 SCHOOL COMMITTEE

|                                 |        |   |        |           |     |          |       |
|---------------------------------|--------|---|--------|-----------|-----|----------|-------|
| 11110000 51070 SC SEC SAL       | 5,850  | 0 | 5,850  | 2,250.00  | .00 | 3,600.00 | 38.5% |
| 11110000 54000 SC SUPPLIES      | 200    | 0 | 200    | .00       | .00 | 200.00   | .0%   |
| 11110000 57130 SC CONFERENCE    | 3,000  | 0 | 3,000  | 1,880.75  | .00 | 1,119.25 | 62.7% |
| 11110000 57800 SC OTHER EXPENSE | 25,000 | 0 | 25,000 | 23,770.70 | .00 | 1,229.30 | 95.1% |
| TOTAL SCHOOL COMMITTEE          | 34,050 | 0 | 34,050 | 27,901.45 | .00 | 6,148.55 | 81.9% |

1210 SUPERINTENDENT

|                                 |         |   |         |            |            |           |        |
|---------------------------------|---------|---|---------|------------|------------|-----------|--------|
| 11210000 51003 ADMINISTRATOR    | 14,314  | 0 | 14,314  | 10,000.00  | .00        | 4,314.00  | 69.9%  |
| 11210000 51050 SUPT SALARY      | 217,577 | 0 | 217,577 | 108,788.55 | 108,788.55 | -.10      | 100.0% |
| 11210000 51060 COMMUNICATIONS-M | 64,612  | 0 | 64,612  | 26,451.33  | 32,500.00  | 5,660.67  | 91.2%  |
| 11210000 51070 SUPT SECRETARY S | 62,233  | 0 | 62,233  | 31,116.28  | 31,116.28  | .44       | 100.0% |
| 11210000 53990 CONTRACTED SERVI | 50,000  | 0 | 50,000  | 6,075.00   | 6,075.00   | 37,850.00 | 24.3%  |
| 11210000 54000 SUPPLIES         | 10,000  | 0 | 10,000  | 145.33     | .00        | 9,854.67  | 1.5%   |
| 11210000 57800 OTHER CHARGES/EX | 38,050  | 0 | 38,050  | 32,605.50  | 121.50     | 5,323.00  | 86.0%  |
| TOTAL SUPERINTENDENT            | 456,786 | 0 | 456,786 | 215,181.99 | 178,601.33 | 63,002.68 | 86.2%  |

1220 ASST. SUPERINTENDENT

|                                 |         |   |         |            |            |           |        |
|---------------------------------|---------|---|---------|------------|------------|-----------|--------|
| 11220000 51003 ADMINISTRATOR    | 11,212  | 0 | 11,212  | .00        | .00        | 11,212.00 | .0%    |
| 11220000 51050 ASST. SUPT. SALA | 170,424 | 0 | 170,424 | 87,211.96  | 83,211.96  | .08       | 100.0% |
| 11220000 51070 ASST. SUPT. SEC. | 62,571  | 0 | 62,571  | 31,116.28  | 31,116.28  | 338.44    | 99.5%  |
| 11220000 54000 ASST SUPT SUPPLI | 5,000   | 0 | 5,000   | 1,588.12   | .00        | 3,411.88  | 31.8%  |
| 11220000 57800 ASST SUPT OTH EX | 19,000  | 0 | 19,000  | 10,374.34  | 500.00     | 8,125.66  | 57.2%  |
| TOTAL ASST. SUPERINTENDENT      | 268,207 | 0 | 268,207 | 130,290.70 | 114,828.24 | 23,088.06 | 91.4%  |

1230 DISTRICT WIDE

|                                 |         |         |         |           |           |           |       |
|---------------------------------|---------|---------|---------|-----------|-----------|-----------|-------|
| 11230000 53140 COPIER - ADMINIS | 250,000 | -20,000 | 230,000 | 70,206.16 | 63,803.51 | 95,990.33 | 58.3% |
|---------------------------------|---------|---------|---------|-----------|-----------|-----------|-------|

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                 | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ   | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|------------------|----------------|--------------|-----------|------------------|----------|
| 11230000 53330 VITAL RECORDS PR | 0               | 20,000           | 20,000         | 15,441.38    | .00       | 4,558.62         | 77.2%    |
| 11230000 53420 POSTAGE          | 36,200          | 0                | 36,200         | 12,377.74    | 2,366.52  | 21,455.74        | 40.7%    |
| 11230000 53990 ADVERTISING      | 1,500           | 0                | 1,500          | .00          | .00       | 1,500.00         | .0%      |
| 11230000 54206 SOFTWARE         | 230,000         | 0                | 230,000        | 188,625.30   | 24,582.15 | 16,792.55        | 92.7%    |
| 11230000 57100 COOR. TRAVEL & C | 6,500           | 0                | 6,500          | 2,851.52     | 1,555.00  | 2,093.48         | 67.8%    |
| 11230000 57800 COOR. DUES       | 6,500           | 0                | 6,500          | 124.00       | .00       | 6,376.00         | 1.9%     |
| TOTAL DISTRICT WIDE             | 530,700         | 0                | 530,700        | 289,626.10   | 92,307.18 | 148,766.72       | 72.0%    |

1410 BUSINESS AND FINANCE

|                                 |         |        |         |            |            |           |        |
|---------------------------------|---------|--------|---------|------------|------------|-----------|--------|
| 11410000 51003 ADMINISTRATOR    | 10,195  | 0      | 10,195  | .00        | .00        | 10,195.00 | .0%    |
| 11410000 51050 SAL/BUSINESS MAN | 154,961 | 0      | 154,961 | 77,480.52  | 77,480.52  | -.04      | 100.0% |
| 11410000 51070 BUS OFFICE- SECR | 286,058 | 4,500  | 290,558 | 147,529.77 | 143,029.77 | -1.54     | 100.0% |
| 11410000 53990 BUS OFFICE-CONTR | 15,000  | -6,100 | 8,900   | 75.00      | .00        | 8,825.00  | .8%    |
| 11410000 54000 BUSINESS OFFICE- | 3,100   | -2,000 | 1,100   | 388.09     | .00        | 711.91    | 35.3%  |
| 11410000 57800 BUSINESS OFFICE- | 6,900   | 3,600  | 10,500  | 9,139.80   | 169.80     | 1,190.40  | 88.7%  |
| TOTAL BUSINESS AND FINANCE      | 476,214 | 0      | 476,214 | 234,613.18 | 220,680.09 | 20,920.73 | 95.6%  |

1420 HUMAN RESOURCES

|                                 |         |        |         |            |            |           |        |
|---------------------------------|---------|--------|---------|------------|------------|-----------|--------|
| 11420000 51003 ADMINISTRATOR    | 5,974   | 0      | 5,974   | .00        | .00        | 5,974.00  | .0%    |
| 11420000 51050 SAL/HR/DIRECTOR  | 136,209 | 0      | 136,209 | 68,104.53  | 68,104.53  | -.06      | 100.0% |
| 11420000 51060 H/R SUBSTITUTES  | 27,295  | 0      | 27,295  | 14,055.79  | 13,647.53  | -408.32   | 101.5% |
| 11420000 51070 HR SEC SALARY    | 121,735 | 4,000  | 125,735 | 67,490.74  | 60,867.82  | -2,623.56 | 102.1% |
| 11420000 53990 CONTRACTED SERVI | 45,000  | -4,000 | 41,000  | .00        | 4,000.00   | 37,000.00 | 9.8%   |
| 11420000 54000 HR SUPPLIES      | 2,000   | 0      | 2,000   | 679.21     | 85.35      | 1,235.44  | 38.2%  |
| 11420000 57800 HR OTHER EXPENSE | 30,375  | 0      | 30,375  | 3,450.00   | .00        | 26,925.00 | 11.4%  |
| TOTAL HUMAN RESOURCES           | 368,588 | 0      | 368,588 | 153,780.27 | 146,705.23 | 68,102.50 | 81.5%  |

1430 LEGAL SERVICES

|                                 |         |   |         |           |     |            |       |
|---------------------------------|---------|---|---------|-----------|-----|------------|-------|
| 11430000 53040 LEGAL FEES       | 75,000  | 0 | 75,000  | 6,187.50  | .00 | 68,812.50  | 8.3%  |
| 11430076 53040 LEGAL FEES - SPE | 45,000  | 0 | 45,000  | 8,700.00  | .00 | 36,300.00  | 19.3% |
| TOTAL LEGAL SERVICES            | 120,000 | 0 | 120,000 | 14,887.50 | .00 | 105,112.50 | 12.4% |

1435 LEGAL SETTLEMENTS



YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                 | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|------------------|----------------|--------------|---------|------------------|----------|
| 11435076 53990 SPED - LEGAL SET | 8,000           | 0                | 8,000          | .00          | .00     | 8,000.00         | .0%      |
| TOTAL LEGAL SETTLEMENTS         | 8,000           | 0                | 8,000          | .00          | .00     | 8,000.00         | .0%      |

1450 DISTRICTWIDE MIS

|                                 |           |   |           |            |            |            |        |
|---------------------------------|-----------|---|-----------|------------|------------|------------|--------|
| 11450000 51003 ADMINISTRATOR    | 10,195    | 0 | 10,195    | .00        | .00        | 10,195.00  | .0%    |
| 11450000 51050 MIS DIR SALARY   | 154,961   | 0 | 154,961   | 77,480.52  | 77,480.52  | -.04       | 100.0% |
| 11450000 51060 SALARIES         | 160,165   | 0 | 160,165   | 80,082.47  | 80,082.47  | .06        | 100.0% |
| 11450000 52470 TECHNOLOGY SERVI | 80,000    | 0 | 80,000    | 19,337.00  | 2,445.00   | 58,218.00  | 27.2%  |
| 11450000 54000 SUPPLIES & MATER | 20,000    | 0 | 20,000    | 13,713.30  | 4,651.14   | 1,635.56   | 91.8%  |
| 11450000 54204 SCHOOL SECURITY  | 100,000   | 0 | 100,000   | 19,831.92  | 49,714.50  | 30,453.58  | 69.5%  |
| 11450000 57100 TRAVEL IN STATE  | 20,000    | 0 | 20,000    | 10,375.67  | .00        | 9,624.33   | 51.9%  |
| 11450000 57800 OTHER CHARGES/EX | 12,000    | 0 | 12,000    | .00        | .00        | 12,000.00  | .0%    |
| 11450000 58510 EQUIPMENT- TECHN | 70,000    | 0 | 70,000    | 16,038.70  | 11,327.29  | 42,634.01  | 39.1%  |
| 14400000 51056 SAL/NETWORK      | 427,875   | 0 | 427,875   | 213,937.49 | 213,937.49 | .02        | 100.0% |
| 14400000 52472 COMPUTER SERVICE | 440,000   | 0 | 440,000   | 172,985.65 | 165,097.64 | 101,916.71 | 76.8%  |
| TOTAL DISTRICTWIDE MIS          | 1,495,196 | 0 | 1,495,196 | 623,782.72 | 604,736.05 | 266,677.23 | 82.2%  |

2110 CURRICULUM DIRECTORS

|                                 |           |       |           |            |            |           |        |
|---------------------------------|-----------|-------|-----------|------------|------------|-----------|--------|
| 12110000 51050 SAL/SYS/CURR     | 1,284,205 | 1,000 | 1,285,205 | 621,334.39 | 584,039.90 | 79,830.71 | 93.8%  |
| 12110000 51070 SAL/SYS/SEC      | 42,686    | 0     | 42,686    | 21,343.01  | .00        | 21,342.99 | 50.0%  |
| 12110000 51310 CURRICULUM STIPE | 5,000     | 0     | 5,000     | 1,000.00   | .00        | 4,000.00  | 20.0%  |
| 12110000 53170 STAFF DEVELOPMEN | 10,000    | 0     | 10,000    | 6,665.66   | .00        | 3,334.34  | 66.7%  |
| 12110000 53990 CONTRACTED SERVI | 35,000    | 0     | 35,000    | 13,659.00  | 1,245.84   | 20,095.16 | 42.6%  |
| 12110000 54000 SUPPLIES - CURR  | 2,000     | 0     | 2,000     | 306.23     | .00        | 1,693.77  | 15.3%  |
| 12110000 57140 COURSE REIMBURSE | 10,000    | 0     | 10,000    | 5,305.51   | .00        | 4,694.49  | 53.1%  |
| 12110000 58510 EQUIPMENT        | 5,000     | 0     | 5,000     | .00        | .00        | 5,000.00  | .0%    |
| 12110023 53990 ELL CONTRACTED S | 7,000     | 0     | 7,000     | .00        | .00        | 7,000.00  | .0%    |
| 12110076 51003 SALARIES ASSISTA | 121,422   | 0     | 121,422   | 60,711.04  | 60,711.04  | -.08      | 100.0% |
| 12110076 51050 SALARIES SUPERVI | 157,961   | 0     | 157,961   | 80,480.52  | 77,480.52  | -.04      | 100.0% |
| 12110076 51310 SALARIES-OVERTIM | 10,392    | 0     | 10,392    | .00        | .00        | 10,392.00 | .0%    |
| 12110076 54000 PARENT ADVISORY  | 1,000     | 0     | 1,000     | .00        | 499.00     | 501.00    | 49.9%  |
| 12110076 54200 SUPPLIES SUPERVI | 6,000     | 0     | 6,000     | 2,280.10   | 1,164.36   | 2,555.54  | 57.4%  |
| 12110076 54204 COMPUTER EQUIPME | 3,500     | 0     | 3,500     | .00        | .00        | 3,500.00  | .0%    |
| 12110076 57100 TRAVEL IN STATE  | 8,900     | 0     | 8,900     | 3,173.51   | .00        | 5,726.49  | 35.7%  |
| 12110076 57310 DUES/OTHER       | 15,000    | 0     | 15,000    | 10,829.70  | 1,160.00   | 3,010.30  | 79.9%  |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                 | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ      | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 12110176 51050 SALARIES PROFESS | 463,093         | 0                | 463,093        | 231,546.51   | 231,546.51   | - .02            | 100.0%   |
| 12110176 51070 SALARIES SECRETA | 97,565          | 0                | 97,565         | 48,782.37    | 24,226.93    | 24,555.70        | 74.8%    |
| 12110976 51050 SAL/CHIPS/SUPERV | 115,125         | 0                | 115,125        | 57,562.44    | 57,562.44    | .12              | 100.0%   |
| TOTAL CURRICULUM DIRECTORS      | 2,400,849       | 1,000            | 2,401,849      | 1,164,979.99 | 1,039,636.54 | 197,232.47       | 91.8%    |

2210 SCHOOL LEADERSHIP-BUILDING

|                                 |         |         |         |            |            |            |        |
|---------------------------------|---------|---------|---------|------------|------------|------------|--------|
| 12210100 51003 DEANS            | 347,396 | 0       | 347,396 | 175,198.01 | 175,198.01 | -3,000.02  | 100.9% |
| 12210100 51050 SAL/CHS/PRINCIPA | 153,673 | 0       | 153,673 | 76,836.50  | 76,836.50  | .00        | 100.0% |
| 12210100 51060 SALARIES - CLERK | 68,174  | 0       | 68,174  | 45,488.46  | 12,857.16  | 9,828.38   | 85.6%  |
| 12210100 51070 SAL/CHS/CLER/SEC | 228,798 | -31,130 | 197,668 | 69,527.18  | .00        | 128,140.82 | 35.2%  |
| 12210100 51310 HS ACCREDIATION  | 7,000   | 0       | 7,000   | 2,500.00   | .00        | 4,500.00   | 35.7%  |
| 12210100 53920 HS GRADUATION    | 28,000  | 0       | 28,000  | 4,000.00   | .00        | 24,000.00  | 14.3%  |
| 12210100 53930 HS ACCREDITATION | 3,650   | 0       | 3,650   | .00        | .00        | 3,650.00   | .0%    |
| 12210100 53990 PRINTING HIGH SC | 13,153  | 0       | 13,153  | 646.00     | .00        | 12,507.00  | 4.9%   |
| 12210100 54000 SUPPLIES HIGH SC | 9,025   | 0       | 9,025   | 2,463.32   | 3,043.07   | 3,518.61   | 61.0%  |
| 12210100 54205 COMPUTER SUPP CH | 13,000  | 0       | 13,000  | 4,858.12   | .00        | 8,141.88   | 37.4%  |
| 12210100 54206 SOFTWARE HIGH SC | 40,000  | 0       | 40,000  | 9,458.00   | .00        | 30,542.00  | 23.6%  |
| 12210100 57310 PRINCIPAL DUES C | 16,940  | 0       | 16,940  | 8,549.00   | 395.00     | 7,996.00   | 52.8%  |
| 12210100 57810 PRINCIPAL CONFER | 9,300   | 0       | 9,300   | .00        | .00        | 9,300.00   | .0%    |
| 12210200 51003 ASSISTANT PRINCI | 116,851 | 0       | 116,851 | 58,425.51  | 58,425.51  | -.02       | 100.0% |
| 12210200 51050 SAL/McCARTHY/PRI | 142,505 | 0       | 142,505 | 73,252.56  | 69,252.56  | -.12       | 100.0% |
| 12210200 51051 SALARIES - COPY  | 18,809  | 0       | 18,809  | 6,510.78   | .00        | 12,298.22  | 34.6%  |
| 12210200 51060 SALARIES - CLERK | 26,280  | 0       | 26,280  | 11,875.32  | .00        | 14,404.68  | 45.2%  |
| 12210200 51070 SAL/McCARTHY/SEC | 82,306  | 0       | 82,306  | 35,823.57  | .00        | 46,482.43  | 43.5%  |
| 12210200 53990 PRINTING MCCARTH | 4,000   | 0       | 4,000   | 192.00     | 308.00     | 3,500.00   | 12.5%  |
| 12210200 54000 SUPPLIES MCCARTH | 8,000   | 0       | 8,000   | 3,591.25   | 178.11     | 4,230.64   | 47.1%  |
| 12210200 54205 COMPUTER SUPPLIE | 5,000   | 0       | 5,000   | 3,184.15   | .00        | 1,815.85   | 63.7%  |
| 12210200 57310 DUES/CONFERENCES | 4,400   | 0       | 4,400   | 1,620.00   | .00        | 2,780.00   | 36.8%  |
| 12210300 51003 ASSISTANT PRINCI | 121,604 | 0       | 121,604 | 60,802.04  | 60,802.04  | -.08       | 100.0% |
| 12210300 51050 SAL/PARKER/PRINC | 132,455 | 0       | 132,455 | 66,227.46  | 66,227.46  | .08        | 100.0% |
| 12210300 51051 SALARIES - COPY  | 19,234  | 0       | 19,234  | 6,657.93   | .00        | 12,576.07  | 34.6%  |
| 12210300 51060 SALARIES - CLERK | 26,280  | 0       | 26,280  | 10,764.90  | .00        | 15,515.10  | 41.0%  |
| 12210300 51070 SAL/PARKER/SEC   | 78,049  | 0       | 78,049  | 33,439.88  | .00        | 44,609.12  | 42.8%  |
| 12210300 53990 PRINTING PARKER  | 1,500   | 0       | 1,500   | 633.08     | 254.00     | 612.92     | 59.1%  |
| 12210300 54000 SUPPLIES PARKER  | 7,000   | 0       | 7,000   | 1,711.25   | 180.61     | 5,108.14   | 27.0%  |
| 12210300 54205 COMPUTER SUPPLIE | 5,000   | 0       | 5,000   | 3,184.15   | .00        | 1,815.85   | 63.7%  |
| 12210300 57310 DUES/CONFERENCES | 5,000   | 0       | 5,000   | 1,337.23   | .00        | 3,662.77   | 26.7%  |
| 12210400 51003 ASSISTANT PRINCI | 117,851 | 0       | 117,851 | 58,925.49  | 58,925.49  | .02        | 100.0% |
| 12210400 51050 SAL/BYAM/PRINCIP | 134,354 | 0       | 134,354 | 68,677.04  | 65,677.04  | -.08       | 100.0% |
| 12210400 51060 SALARIES - CLERK | 22,177  | 0       | 22,177  | 9,929.43   | .00        | 12,247.57  | 44.8%  |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|   | ORIGINAL APPROP  | TRANFRS/ADJSTMTS | REVISED BUDGET   | YTD EXPENDED        | ENC/REQ             | AVAILABLE BUDGET  | PCT USED     |
|---|------------------|------------------|------------------|---------------------|---------------------|-------------------|--------------|
| 12210400 51070 SAL/BYAM/CLER/SE         | 43,623           | 0                | 43,623           | 18,695.61           | .00                 | 24,927.39         | 42.9%        |
| 12210400 53990 PRINTING BYAM            | 600              | 0                | 600              | .00                 | .00                 | 600.00            | .0%          |
| 12210400 54000 SUPPLIES BYAM            | 2,000            | 0                | 2,000            | 1,626.12            | 246.87              | 127.01            | 93.6%        |
| 12210400 54205 COMPUTER SUPPLIE         | 5,000            | 0                | 5,000            | 3,184.15            | .00                 | 1,815.85          | 63.7%        |
| 12210400 57310 DUES/CONFERENCES         | 2,000            | 0                | 2,000            | 600.00              | .00                 | 1,400.00          | 30.0%        |
| 12210500 51003 ASSISTANT PRINCI         | 115,125          | 0                | 115,125          | 57,562.44           | 57,562.44           | .12               | 100.0%       |
| 12210500 51050 SAL/CENTER/PRINC         | 134,354          | 0                | 134,354          | 68,677.04           | 65,677.04           | -.08              | 100.0%       |
| 12210500 51060 SALARIES - CLERK         | 20,004           | 0                | 20,004           | 8,573.13            | .00                 | 11,430.87         | 42.9%        |
| 12210500 51070 SAL/CENTER/CLER/         | 39,048           | 0                | 39,048           | 13,516.65           | .00                 | 25,531.35         | 34.6%        |
| 12210500 53990 PRINTING                 | 764              | 0                | 764              | 536.00              | .00                 | 228.00            | 70.2%        |
| 12210500 54000 SUPPLIES                 | 2,500            | 0                | 2,500            | 947.83              | 83.99               | 1,468.18          | 41.3%        |
| 12210500 54205 COMPUTER SUPPLIE         | 5,000            | 0                | 5,000            | 3,943.09            | .00                 | 1,056.91          | 78.9%        |
| 12210500 57310 DUES/CONFERENCE          | 2,500            | 0                | 2,500            | 600.00              | .00                 | 1,900.00          | 24.0%        |
| 12210600 51003 ASSISTANT PRINCI         | 116,125          | 0                | 116,125          | 58,062.55           | 58,062.55           | -.10              | 100.0%       |
| 12210600 51050 SAL/HARR./PRINCI         | 134,354          | 0                | 134,354          | 68,677.04           | 65,677.04           | -.08              | 100.0%       |
| 12210600 51060 SALARIES - CLERK         | 19,545           | 0                | 19,545           | 7,031.29            | .00                 | 12,513.71         | 36.0%        |
| 12210600 51070 SAL/HARR./CLER/S         | 49,111           | 0                | 49,111           | 24,593.23           | .00                 | 24,517.77         | 50.1%        |
| 12210600 53990 PRINTING HARRING         | 800              | 0                | 800              | .00                 | .00                 | 800.00            | .0%          |
| 12210600 54000 SUPPLIES HARRING         | 3,000            | 0                | 3,000            | 1,705.55            | 872.96              | 421.49            | 86.0%        |
| 12210600 54205 COMPUTER SUPPLIE         | 5,000            | 0                | 5,000            | 3,184.15            | .00                 | 1,815.85          | 63.7%        |
| 12210600 57310 DUES/CONFERENCES         | 2,000            | 0                | 2,000            | .00                 | .00                 | 2,000.00          | .0%          |
| 12210700 51003 ASSISTANT PRINCI         | 116,851          | 0                | 116,851          | 58,425.51           | 58,425.51           | -.02              | 100.0%       |
| 12210700 51050 SAL/SO.ROW/PRINC         | 129,413          | 0                | 129,413          | 64,706.46           | 64,706.46           | .08               | 100.0%       |
| 12210700 51060 SALARIES - CLERK         | 21,527           | 0                | 21,527           | 9,492.40            | .00                 | 12,034.60         | 44.1%        |
| 12210700 51070 SAL/SO.ROW/CLER/         | 42,438           | 0                | 42,438           | 18,187.74           | .00                 | 24,250.26         | 42.9%        |
| 12210700 53990 PRINTING SOUTH R         | 525              | -340             | 185              | .00                 | .00                 | 185.00            | .0%          |
| 12210700 54000 SUPPLIES SOUTH R         | 2,000            | 340              | 2,340            | 2,112.52            | 227.91              | -.43              | 100.0%       |
| 12210700 54205 COMPUTER SUPPLIE         | 5,000            | 0                | 5,000            | 3,184.10            | .00                 | 1,815.90          | 63.7%        |
| 12210700 57310 DUES/CONFERENCES         | 1,000            | 0                | 1,000            | 600.00              | .00                 | 400.00            | 60.0%        |
| 12210976 51060 SALARIES - CLERK         | 37,886           | 0                | 37,886           | 16,236.90           | .00                 | 21,649.10         | 42.9%        |
| <b>TOTAL SCHOOL LEADERSHIP-BUILDING</b> | <b>3,075,857</b> | <b>-31,130</b>   | <b>3,044,727</b> | <b>1,430,951.11</b> | <b>1,020,103.33</b> | <b>593,672.56</b> | <b>80.5%</b> |

2300 INSTRUCTION-TEACHING SERVICES

|  |               |          |               |                  |            |                  |              |
|--|---------------|----------|---------------|------------------|------------|------------------|--------------|
| 12300000 51310 SALARIES-OVERTIM            | 7,583         | 0        | 7,583         | 4,461.50         | .00        | 3,121.50         | 58.8%        |
| 12300000 51311 SALARIES - STIPE            | 35,389        | 0        | 35,389        | 17,696.00        | .00        | 17,693.00        | 50.0%        |
| 12300000 51312 SALARIES - STIPE            | 27,806        | 0        | 27,806        | 12,008.00        | .00        | 15,798.00        | 43.2%        |
| <b>TOTAL INSTRUCTION-TEACHING SERVICES</b> | <b>70,778</b> | <b>0</b> | <b>70,778</b> | <b>34,165.50</b> | <b>.00</b> | <b>36,612.50</b> | <b>48.3%</b> |

2305 CLASSROOM TEACHERS

|                          |        |   |        |           |     |     |        |
|--------------------------|--------|---|--------|-----------|-----|-----|--------|
| 12305000 51450 LONGEVITY | 18,295 | 0 | 18,295 | 18,295.00 | .00 | .00 | 100.0% |
|--------------------------|--------|---|--------|-----------|-----|-----|--------|

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                  | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ      | AVAILABLE BUDGET | PCT USED |
|----------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 12305000 51460 SALARY RESERVE -  | 150,075         | -150,075         | 0              | .00          | .00          | .00              | .0%      |
| 12305039 51050 SAL/DIST.WIDE/TE  | 161,631         | 0                | 161,631        | 34,196.22    | 64,592.86    | 62,841.92        | 61.1%    |
| 12305102 51050 SAL/CHS/ART       | 259,839         | -6,426           | 253,413        | 87,719.85    | 165,693.05   | .10              | 100.0%   |
| 12305106 51050 SAL/CHS/BUS.      | 187,224         | 0                | 187,224        | 72,523.53    | 114,700.34   | .13              | 100.0%   |
| 12305124 51050 SAL/CHS/ ENGLISH  | 1,343,252       | -13,062          | 1,330,190      | 477,285.48   | 852,903.74   | .78              | 100.0%   |
| 12305128 51050 SAL/CHS/F.LANG.   | 733,908         | 1,013            | 734,921        | 255,336.03   | 468,056.89   | 11,528.08        | 98.4%    |
| 12305134 51050 SAL/CHS/HLTH. ED  | 264,881         | 0                | 264,881        | 91,689.57    | 173,191.41   | .02              | 100.0%   |
| 12305136 51050 SAL/CHS/FAM. SCI. | 93,612          | 0                | 93,612         | 32,404.14    | 61,207.82    | .04              | 100.0%   |
| 12305139 51050 SAL/CHS/TECH. ED  | 269,501         | 0                | 269,501        | 93,288.78    | 176,212.14   | .08              | 100.0%   |
| 12305156 51050 SAL/CHS/MATH      | 1,502,729       | -50,545          | 1,452,184      | 518,536.27   | 933,647.63   | .10              | 100.0%   |
| 12305158 51050 SAL/CHS/MUSIC     | 322,397         | 0                | 322,397        | 97,212.42    | 183,623.46   | 41,561.12        | 87.1%    |
| 12305174 51050 SAL/CHS/PHYS. ED  | 369,667         | 0                | 369,667        | 127,961.64   | 241,705.32   | .04              | 100.0%   |
| 12305178 51050 SAL/CHS/SCIENCE   | 1,379,975       | 0                | 1,379,975      | 523,813.73   | 856,702.56   | -541.29          | 100.0%   |
| 12305184 51050 SAL/CHS/SOC.ST.   | 1,255,919       | 0                | 1,255,919      | 434,741.22   | 821,177.86   | -.08             | 100.0%   |
| 12305202 51050 SAL/MCCARTHY/ART  | 138,881         | 0                | 138,881        | 49,087.67    | 90,806.86    | -1,013.53        | 100.7%   |
| 12305224 51050 SAL/MCCARTHY/ENG  | 322,404         | 6,085            | 328,489        | 242,321.79   | 452,392.27   | -366,225.06      | 211.5%   |
| 12305228 51050 SAL/MCCARTHY/F.L  | 244,542         | 5,177            | 249,719        | 171,307.02   | 308,305.16   | -229,893.18      | 192.1%   |
| 12305234 51050 SAL/MCCARTHY/HLT  | 193,309         | 0                | 193,309        | 65,443.28    | 122,415.64   | 5,450.08         | 97.2%    |
| 12305239 51050 SAL/MCCARTHY/TEC  | 183,790         | 0                | 183,790        | 96,275.70    | 180,778.68   | -93,264.38       | 150.7%   |
| 12305256 51050 SAL/MCCARTHY/MAT  | 336,371         | 4,691            | 341,062        | 253,568.31   | 476,299.03   | -388,805.34      | 214.0%   |
| 12305258 51050 SAL/MCCARTHY/MUS  | 278,025         | 0                | 278,025        | 93,634.11    | 154,575.88   | 29,815.01        | 89.3%    |
| 12305274 51050 SAL/MCCARTHY/PHY  | 291,190         | 0                | 291,190        | 66,600.36    | 125,800.68   | 98,788.96        | 66.1%    |
| 12305278 51050 SAL/MCCARTHY/SCI  | 313,935         | 0                | 313,935        | 243,662.34   | 397,128.12   | -326,855.46      | 204.1%   |
| 12305284 51050 SAL/MCCARTHY/SOC  | 368,527         | 0                | 368,527        | 272,293.29   | 467,268.47   | -371,034.76      | 200.7%   |
| 12305296 51050 SAL/MCCARTHY/GRA  | 739,026         | 0                | 739,026        | .01          | .00          | 739,025.99       | .0%      |
| 12305297 51050 SAL/MCCARTHY/GRA  | 754,557         | 0                | 754,557        | .00          | .00          | 754,557.00       | .0%      |
| 12305302 51050 SAL/PARKER/ART    | 144,205         | 0                | 144,205        | 58,059.00    | 86,145.80    | .20              | 100.0%   |
| 12305324 51050 SAL/PARKER/ENGLI  | 369,831         | 0                | 369,831        | .00          | .00          | 369,831.00       | .0%      |
| 12305328 51050 SAL/PARKER/F.LAN  | 235,389         | 0                | 235,389        | .00          | .00          | 235,389.00       | .0%      |
| 12305334 51050 SAL/PARKER/HLTH.  | 156,490         | 6,390            | 162,880        | 88,824.92    | 171,632.17   | -97,577.09       | 159.9%   |
| 12305339 51050 SAL/PARKER/TECH.  | 149,471         | 0                | 149,471        | 19,653.21    | 37,122.73    | 92,695.06        | 38.0%    |
| 12305356 51050 SAL/PARKER/MATH   | 387,241         | 0                | 387,241        | .00          | .00          | 387,241.00       | .0%      |
| 12305358 51050 SAL/PARKER/MUSIC  | 248,917         | 0                | 248,917        | 107,928.99   | 203,865.87   | -62,877.86       | 125.3%   |
| 12305374 51050 SAL/PARKER/PHYS.  | 184,486         | 0                | 184,486        | 68,564.73    | 120,625.37   | -4,704.10        | 102.5%   |
| 12305378 51050 SAL/PARKER/SCIEN  | 324,843         | 0                | 324,843        | .00          | .00          | 324,843.00       | .0%      |
| 12305384 51050 SAL/PARKER/SOC.S  | 343,946         | 0                | 343,946        | .00          | .00          | 343,946.00       | .0%      |
| 12305396 51050 SAL/PARKER/GRADE  | 726,516         | 15,531           | 742,047        | 522,539.01   | 939,317.28   | -719,809.29      | 197.0%   |
| 12305397 51050 SAL/PARKER/GRADE  | 675,346         | 5,177            | 680,523        | 514,696.73   | 948,009.79   | -782,183.52      | 214.9%   |
| 12305400 51050 SAL/BYAM/CLASSRO  | 1,636,435       | 5,102            | 1,641,537      | 608,216.04   | 1,099,375.57 | -66,054.61       | 104.0%   |
| 12305402 51050 SAL/BYAM/ART      | 77,029          | 0                | 77,029         | 26,663.85    | 50,365.05    | .10              | 100.0%   |
| 12305458 51050 SAL/BYAM/MUSIC    | 92,695          | 0                | 92,695         | 32,086.71    | 60,608.23    | .06              | 100.0%   |
| 12305474 51050 SAL/BYAM/PHYS. E  | 161,953         | 0                | 161,953        | 56,060.64    | 105,892.32   | .04              | 100.0%   |
| 12305491 51050 SAL/BYAM/KINDERG  | 439,576         | 5,177            | 444,753        | 153,953.01   | 290,800.13   | -.14             | 100.0%   |
| 12305500 51050 SAL/CENTER/CLASS  | 1,516,635       | 16,843           | 1,533,478      | 505,157.41   | 906,282.50   | 122,038.09       | 92.0%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                 | ORIGINAL APPROP   | TRANFRS/ADJSTMTS | REVISED BUDGET    | YTD EXPENDED        | ENC/REQ              | AVAILABLE BUDGET  | PCT USED     |
|---------------------------------|-------------------|------------------|-------------------|---------------------|----------------------|-------------------|--------------|
| 12305502 51050 SAL/CENTER/ART   | 72,480            | 0                | 72,480            | 31,062.87           | 41,417.16            | -.03              | 100.0%       |
| 12305558 51050 SAL/CENTER/MUSIC | 59,827            | 6,228            | 66,055            | 28,309.32           | 37,745.76            | -.08              | 100.0%       |
| 12305574 51050 SAL/CENTER/PHYS. | 99,697            | 0                | 99,697            | 33,964.22           | 65,186.50            | 546.28            | 99.5%        |
| 12305591 51050 SAL/CENTER/KINDE | 303,275           | 0                | 303,275           | 115,716.18          | 175,094.73           | 12,464.09         | 95.9%        |
| 12305600 51050 SAL/HARR./CLASSR | 1,573,359         | -18,576          | 1,554,783         | 511,900.35          | 968,356.72           | 74,525.93         | 95.2%        |
| 12305602 51050 SAL/HARR./ART    | 72,955            | 0                | 72,955            | 25,253.64           | 47,701.32            | .04               | 100.0%       |
| 12305658 51050 SAL/HARR./MUSIC  | 72,480            | 0                | 72,480            | 24,294.91           | 47,390.73            | 794.36            | 98.9%        |
| 12305674 51050 SAL/HARR./PHYS.  | 93,612            | 0                | 93,612            | 32,404.14           | 61,207.82            | .04               | 100.0%       |
| 12305691 51050 SAL/HARR./KINDER | 296,214           | 5,561            | 301,775           | 104,460.57          | 197,314.41           | .02               | 100.0%       |
| 12305700 51050 SAL/SO. ROW/CLAS | 1,460,003         | 0                | 1,460,003         | 511,094.70          | 948,908.70           | -.40              | 100.0%       |
| 12305702 51050 SAL/SO. ROW/ART  | 93,612            | 0                | 93,612            | 32,404.14           | 61,207.82            | .04               | 100.0%       |
| 12305758 51050 SAL/SO. ROW/MUSI | 90,874            | 0                | 90,874            | 31,456.35           | 59,417.55            | .10               | 100.0%       |
| 12305774 51050 SAL/SO. ROW/PHYS | 87,691            | 0                | 87,691            | 30,354.57           | 57,336.41            | .02               | 100.0%       |
| 12305791 51050 SAL/SO. ROW/KIND | 314,929           | 4,691            | 319,620           | 110,637.63          | 208,982.19           | .18               | 100.0%       |
| <b>TOTAL CLASSROOM TEACHERS</b> | <b>25,039,474</b> | <b>-151,018</b>  | <b>24,888,456</b> | <b>8,804,915.60</b> | <b>15,886,496.50</b> | <b>197,043.90</b> | <b>99.2%</b> |

2310 SPECIALIST TEACHERS

|                                 |           |        |           |            |            |             |        |
|---------------------------------|-----------|--------|-----------|------------|------------|-------------|--------|
| 12310000 51050 TUTORING         | 408,800   | 0      | 408,800   | 32,944.06  | .00        | 375,855.94  | 8.1%   |
| 12310076 51054 SALARIES SPECIAL | 1,182,630 | 0      | 1,182,630 | 443,719.53 | 714,156.93 | 24,753.54   | 97.9%  |
| 12310076 51110 BOARD CERTIFIED  | 470,680   | 908    | 471,588   | 172,753.38 | 326,311.94 | -27,477.32  | 105.8% |
| 12310076 51120 OTHER SALARIES - | 105,000   | 0      | 105,000   | 152,959.80 | .00        | -47,959.80  | 145.7% |
| 12310123 51050 SAL/CHS/ELL      | 78,905    | 0      | 78,905    | 27,313.29  | 51,591.77  | -.06        | 100.0% |
| 12310176 51054 SALARIES SPECIAL | 1,113,536 | 0      | 1,113,536 | 392,823.18 | 720,710.54 | 2.28        | 100.0% |
| 12310177 51050 SAL/CHS/READING  | 98,789    | 0      | 98,789    | 34,196.22  | 64,592.86  | -.08        | 100.0% |
| 12310223 51050 SAL/MCCARTHY/ELL | 78,905    | 0      | 78,905    | 27,313.29  | 51,591.77  | -.06        | 100.0% |
| 12310276 51054 SALARIES SPECIAL | 1,018,662 | 0      | 1,018,662 | 294,026.34 | 554,688.92 | 169,946.74  | 83.3%  |
| 12310277 51050 SAL/MCCARTHY/REA | 168,965   | 0      | 168,965   | 58,688.03  | 101,096.26 | 9,180.71    | 94.6%  |
| 12310323 51050 SAL/PARKER/ELL   | 82,277    | 0      | 82,277    | 35,261.55  | 47,015.40  | .05         | 100.0% |
| 12310376 51054 SALARIES SPECIAL | 883,857   | 0      | 883,857   | 368,030.87 | 702,043.90 | -186,217.77 | 121.1% |
| 12310377 51050 SAL/PARKER/READI | 193,309   | 0      | 193,309   | 66,914.64  | 126,394.32 | .04         | 100.0% |
| 12310423 51050 SAL/BYAM/ELL     | 92,685    | 0      | 92,685    | 32,083.29  | 60,601.77  | -.06        | 100.0% |
| 12310476 51054 SALARIES SPECIAL | 682,535   | 0      | 682,535   | 215,590.68 | 390,734.44 | 76,209.88   | 88.8%  |
| 12310477 51050 SAL/BYAM/READING | 198,486   | 0      | 198,486   | 76,848.66  | 121,637.38 | -.04        | 100.0% |
| 12310523 51050 SAL/CENTER/ELL   | 93,612    | 0      | 93,612    | 32,404.14  | 61,207.82  | .04         | 100.0% |
| 12310576 51054 SALARIES SPECIAL | 513,625   | 10,688 | 524,313   | 169,680.97 | 342,819.96 | 11,812.07   | 97.7%  |
| 12310577 51050 SAL/CENTER/READI | 197,578   | 0      | 197,578   | 68,392.44  | 129,185.72 | -.16        | 100.0% |
| 12310623 51050 SAL/HARR./ELL    | 93,612    | 0      | 93,612    | 32,404.14  | 61,207.82  | .04         | 100.0% |
| 12310676 51054 SALARIES SPECIAL | 380,627   | 0      | 380,627   | 185,300.28 | 350,828.32 | -155,501.60 | 140.9% |
| 12310677 51050 SAL/HARR./READIN | 188,202   | 0      | 188,202   | 65,146.86  | 123,055.18 | -.04        | 100.0% |
| 12310723 51050 SAL/SO.ROW/ELL   | 66,055    | 0      | 66,055    | 22,684.24  | 43,189.86  | 180.90      | 99.7%  |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|   | ORIGINAL APPROP  | TRANFRS/ADJSTMTS | REVISED BUDGET   | YTD EXPENDED        | ENC/REQ             | AVAILABLE BUDGET  | PCT USED     |
|---|------------------|------------------|------------------|---------------------|---------------------|-------------------|--------------|
| 12310776 51054 SALARIES SPECIAL           | 486,940          | 0                | 486,940          | 174,000.60          | 312,940.40          | -1.00             | 100.0%       |
| 12310777 51050 SAL/SO.ROW/READI           | 187,225          | 0                | 187,225          | 64,808.28           | 122,415.64          | 1.08              | 100.0%       |
| 12310976 51054 SALARIES- SPECIA           | 592,092          | 0                | 592,092          | 228,032.37          | 408,657.56          | -44,597.93        | 107.5%       |
| <b>TOTAL SPECIALIST TEACHERS</b>          | <b>9,657,589</b> | <b>11,596</b>    | <b>9,669,185</b> | <b>3,474,321.13</b> | <b>5,988,676.48</b> | <b>206,187.39</b> | <b>97.9%</b> |
| <b>2320 MEDICAL/THERAPEUTIC SERVICES</b>  |                  |                  |                  |                     |                     |                   |              |
| 12320076 51053 SAL MEDICAL/THER           | 315,476          | 0                | 315,476          | 93,317.24           | 206,272.73          | 15,886.03         | 95.0%        |
| 12320076 51054 SALARIES- PHYSIC           | 132,253          | 0                | 132,253          | 46,890.27           | 81,415.16           | 3,947.57          | 97.0%        |
| <b>TOTAL MEDICAL/THERAPEUTIC SERVICES</b> | <b>447,729</b>   | <b>0</b>         | <b>447,729</b>   | <b>140,207.51</b>   | <b>287,687.89</b>   | <b>19,833.60</b>  | <b>95.6%</b> |
| <b>2325 SUBSTITUTES</b>                   |                  |                  |                  |                     |                     |                   |              |
| 12325000 51005 DTD SUBSTITUTE T           | 422,000          | -125,000         | 297,000          | 141,355.65          | .00                 | 155,644.35        | 47.6%        |
| 12325000 51006 LTS SUBSTITUTE T           | 232,000          | -15,000          | 217,000          | 64,800.00           | .00                 | 152,200.00        | 29.9%        |
| 12325000 51008 RETIREE SUBSTITU           | 0                | 31,560           | 31,560           | 30,167.18           | .00                 | 1,392.82          | 95.6%        |
| 12325000 53990 CONTRACTUAL SER/           | 0                | 108,440          | 108,440          | 67,554.00           | 40,886.00           | .00               | 100.0%       |
| 12325076 51004 SUBSTITUTE PSP             | 157,000          | 0                | 157,000          | 48,580.00           | .00                 | 108,420.00        | 30.9%        |
| <b>TOTAL SUBSTITUTES</b>                  | <b>811,000</b>   | <b>0</b>         | <b>811,000</b>   | <b>352,456.83</b>   | <b>40,886.00</b>    | <b>417,657.17</b> | <b>48.5%</b> |
| <b>2330 PARAPROFESSIONALS/ INST ASST</b>  |                  |                  |                  |                     |                     |                   |              |
| 12330076 51060 SPED - PSP'S - S           | 25,200           | 0                | 25,200           | 240.00              | .00                 | 24,960.00         | 1.0%         |
| 12330100 51060 SAL/CHS/PSP                | 33,323           | 0                | 33,323           | 9,836.82            | .00                 | 23,486.18         | 29.5%        |
| 12330176 51060 SPED PSP SALARY            | 802,656          | 0                | 802,656          | 234,021.82          | .00                 | 568,634.18        | 29.2%        |
| 12330200 51060 SAL/MCCARTHY/PSP           | 75,578           | 0                | 75,578           | 18,172.12           | .00                 | 57,405.88         | 24.0%        |
| 12330276 51060 SPED PSP SALARY            | 593,092          | 0                | 593,092          | 192,949.30          | .00                 | 400,142.70        | 32.5%        |
| 12330300 51060 SAL/PARKER/PSP             | 83,430           | 0                | 83,430           | 29,394.07           | .00                 | 54,035.93         | 35.2%        |
| 12330376 51060 SPED PSP SALARY            | 632,121          | 0                | 632,121          | 217,337.40          | .00                 | 414,783.60        | 34.4%        |
| 12330400 51060 SAL/BYAM/PSP               | 75,578           | 0                | 75,578           | 31,909.85           | .00                 | 43,668.15         | 42.2%        |
| 12330476 51060 SPED PSP SALARY            | 573,819          | 0                | 573,819          | 187,576.49          | .00                 | 386,242.51        | 32.7%        |
| 12330500 51060 SAL/CENTER/PSP             | 75,769           | 0                | 75,769           | 31,805.62           | .00                 | 43,963.38         | 42.0%        |
| 12330576 51060 SPED - PSP SALAR           | 398,698          | 0                | 398,698          | 159,370.08          | .00                 | 239,327.92        | 40.0%        |
| 12330600 51060 SAL/HARR./PSP              | 75,064           | 0                | 75,064           | 24,290.97           | .00                 | 50,773.03         | 32.4%        |
| 12330676 51060 SPED PSP SALARY            | 286,968          | 0                | 286,968          | 166,041.14          | .00                 | 120,926.86        | 57.9%        |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                    | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ | AVAILABLE BUDGET | PCT USED |
|------------------------------------|-----------------|------------------|----------------|--------------|---------|------------------|----------|
| 12330700 51060 SAL/SO.ROW/PSP      | 76,092          | 0                | 76,092         | 30,277.08    | .00     | 45,814.92        | 39.8%    |
| 12330776 51060 SPED - PSP SALAR    | 377,834         | 0                | 377,834        | 135,544.55   | .00     | 242,289.45       | 35.9%    |
| 12330976 51060 PSP/CHIPS           | 499,762         | 0                | 499,762        | 166,816.59   | .00     | 332,945.41       | 33.4%    |
| TOTAL PARAPROFESSIONALS/ INST ASST | 4,684,984       | 0                | 4,684,984      | 1,635,583.90 | .00     | 3,049,400.10     | 34.9%    |

2340 LIBRARIANS MEDIA CENTER DIRECT

|                                      |         |   |         |            |            |           |        |
|--------------------------------------|---------|---|---------|------------|------------|-----------|--------|
| 12340100 51050 SAL/CHS/LIBRARY       | 98,789  | 0 | 98,789  | 34,196.22  | 64,592.86  | -.08      | 100.0% |
| 12340100 51060 SAL/CHS/PSP/LIBR      | 59,540  | 0 | 59,540  | 11,546.23  | .00        | 47,993.77 | 19.4%  |
| 12340200 51050 SAL/McCARTHY/LIB      | 87,691  | 0 | 87,691  | 30,354.57  | 57,336.41  | .02       | 100.0% |
| 12340200 51051 TECHNOLOGY ASSIS      | 45,420  | 0 | 45,420  | 9,732.87   | 12,977.16  | 22,709.97 | 50.0%  |
| 12340300 51050 SAL/PARKER/LIBRA      | 93,612  | 0 | 93,612  | 32,404.14  | 61,207.82  | .04       | 100.0% |
| 12340300 51051 TECHNOLOGY ASSIS      | 45,420  | 0 | 45,420  | 9,732.87   | 12,977.16  | 22,709.97 | 50.0%  |
| 12340400 51051 TECHNOLOGY ASSIS      | 47,862  | 0 | 47,862  | 20,512.26  | 27,349.68  | .06       | 100.0% |
| 12340400 51060 SAL/BYAM/PSP/LIB      | 47,862  | 0 | 47,862  | 20,512.26  | 27,349.68  | .06       | 100.0% |
| 12340500 51051 TECHNOLOGY ASSIS      | 50,302  | 0 | 50,302  | 19,465.74  | 25,954.32  | 4,881.94  | 90.3%  |
| 12340500 51060 SAL/CENTER/PSP/L      | 56,935  | 0 | 56,935  | 24,400.71  | 32,534.28  | .01       | 100.0% |
| 12340600 51051 TECHNOLOGY ASSIS      | 45,420  | 0 | 45,420  | 19,465.74  | 25,954.32  | -.06      | 100.0% |
| 12340600 51060 SAL/HARR./PSP/LI      | 45,420  | 0 | 45,420  | 19,465.74  | 25,954.32  | -.06      | 100.0% |
| 12340700 51050 SAL/SO.ROW/LIBRA      | 47,862  | 0 | 47,862  | 16,567.65  | 31,294.45  | -.10      | 100.0% |
| 12340700 51051 TECHNOLOGY ASSIS      | 56,935  | 0 | 56,935  | 24,400.71  | 32,534.28  | .01       | 100.0% |
| TOTAL LIBRARIANS MEDIA CENTER DIRECT | 829,070 | 0 | 829,070 | 292,757.71 | 438,016.74 | 98,295.55 | 88.1%  |

2357 PROFESSIONAL DEVELOPMENT STIPE

|                                      |         |   |         |           |          |            |       |
|--------------------------------------|---------|---|---------|-----------|----------|------------|-------|
| 12357000 51310 MENTOR STIPENDS       | 35,000  | 0 | 35,000  | 12,120.00 | .00      | 22,880.00  | 34.6% |
| 12357000 53170 CONSULTANT SERVI      | 50,000  | 0 | 50,000  | .00       | .00      | 50,000.00  | .0%   |
| 12357000 57130 TEACHERS CONFERE      | 10,000  | 0 | 10,000  | 3,310.00  | 1,000.00 | 5,690.00   | 43.1% |
| 12357000 57140 TEACHERS COURSE       | 75,000  | 0 | 75,000  | 22,513.93 | .00      | 52,486.07  | 30.0% |
| 12357000 57800 SEC/PARA COURSE       | 5,000   | 0 | 5,000   | .00       | .00      | 5,000.00   | .0%   |
| 12357100 57130 CHS - TEACHER CO      | 16,175  | 0 | 16,175  | 7,545.47  | 3,396.00 | 5,233.53   | 67.6% |
| 12357200 57130 MCCARTHY TEACHER      | 5,000   | 0 | 5,000   | .00       | .00      | 5,000.00   | .0%   |
| 12357300 57130 PARKER TEACHER C      | 5,000   | 0 | 5,000   | 2,650.00  | 600.00   | 1,750.00   | 65.0% |
| 12357400 57130 BYAM TEACHER CON      | 4,000   | 0 | 4,000   | 300.00    | .00      | 3,700.00   | 7.5%  |
| 12357500 57130 CENTER TEACHER C      | 5,000   | 0 | 5,000   | .00       | .00      | 5,000.00   | .0%   |
| 12357600 57130 HARRINGTON TEACH      | 4,100   | 0 | 4,100   | 598.00    | .00      | 3,502.00   | 14.6% |
| 12357700 57130 SOUTH ROW TEACHE      | 4,000   | 0 | 4,000   | 150.00    | .00      | 3,850.00   | 3.8%  |
| TOTAL PROFESSIONAL DEVELOPMENT STIPE | 218,275 | 0 | 218,275 | 49,187.40 | 4,996.00 | 164,091.60 | 24.8% |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|   | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ   | AVAILABLE BUDGET | PCT USED |
|---|-----------------|------------------|----------------|--------------|-----------|------------------|----------|
| <b>2410 TEXTBOOKS &amp; MEDIA MATERIALS</b> |                 |                  |                |              |           |                  |          |
| 12410000 53990 REBINDING                    | 4,000           | 0                | 4,000          | 428.31       | .00       | 3,571.69         | 10.7%    |
| 12410000 54000 TEXTBOOK ADOPTIO             | 127,000         | 0                | 127,000        | 4,156.82     | 1,756.13  | 121,087.05       | 4.7%     |
| 12410023 54000 TEXTS/ELL/GENERA             | 3,000           | 0                | 3,000          | 1,233.20     | .00       | 1,766.80         | 41.1%    |
| 12410076 54000 SUPPLIES/CURRICU             | 42,000          | 0                | 42,000         | 29,472.63    | 1,046.96  | 11,480.41        | 72.7%    |
| 12410100 54000 TEXTS/CHS/GENERA             | 3,186           | 0                | 3,186          | .00          | .00       | 3,186.00         | .0%      |
| 12410106 54000 TEXTS/CHS/BUS.               | 12,000          | 0                | 12,000         | 7,388.50     | 321.00    | 4,290.50         | 64.2%    |
| 12410124 54000 TEXTS/CHS/ENGLIS             | 15,000          | 0                | 15,000         | 13,508.68    | 1,241.74  | 249.58           | 98.3%    |
| 12410128 54000 TEXTS/CHS/F. LAN             | 6,000           | 0                | 6,000          | 2,947.71     | 568.39    | 2,483.90         | 58.6%    |
| 12410156 54000 TEXTS/CHS/MATH               | 2,500           | 0                | 2,500          | .00          | .00       | 2,500.00         | .0%      |
| 12410177 54000 TEXTS/CHS/READIN             | 2,000           | 0                | 2,000          | 732.98       | .00       | 1,267.02         | 36.6%    |
| 12410178 54000 TEXTS/CHS/SCIENC             | 2,000           | 0                | 2,000          | 941.50       | 137.50    | 921.00           | 54.0%    |
| 12410184 54000 TEXTS/CHS/SOC. S             | 6,000           | 0                | 6,000          | 5,849.82     | .00       | 150.18           | 97.5%    |
| 12410224 54000 TEXTS/MCCARTHY/E             | 6,000           | 0                | 6,000          | 2,500.35     | 2,006.85  | 1,492.80         | 75.1%    |
| 12410228 54000 TEXTS/MCCARTHY/F             | 5,000           | 0                | 5,000          | 1,686.28     | 260.00    | 3,053.72         | 38.9%    |
| 12410256 54000 TEXTS/MCCARTHY/M             | 8,726           | 0                | 8,726          | .00          | .00       | 8,726.00         | .0%      |
| 12410277 54000 TEXTS/MCCARTHY/R             | 2,000           | 0                | 2,000          | 413.35       | 159.80    | 1,426.85         | 28.7%    |
| 12410278 54000 TEXTS/MCCARTHY/S             | 7,500           | 0                | 7,500          | 7,451.97     | .00       | 48.03            | 99.4%    |
| 12410284 54000 TEXTS/MCCARTHY/S             | 5,000           | 0                | 5,000          | 4,418.69     | 571.76    | 9.55             | 99.8%    |
| 12410324 54000 TEXTS/PARKER/ENG             | 6,000           | 0                | 6,000          | 2,146.89     | 44.64     | 3,808.47         | 36.5%    |
| 12410356 54000 TEXTS/PARKER/MAT             | 8,200           | 0                | 8,200          | 3,465.58     | 214.89    | 4,519.53         | 44.9%    |
| 12410377 54000 TEXTS/PARKER/REA             | 2,000           | 0                | 2,000          | 695.46       | 9.67      | 1,294.87         | 35.3%    |
| 12410378 54000 TEXTS/PARKER/SCI             | 500             | 0                | 500            | .00          | .00       | 500.00           | .0%      |
| 12410384 54000 TEXTS/PARKER/SOC             | 5,000           | 0                | 5,000          | 4,984.37     | .00       | 15.63            | 99.7%    |
| 12410451 54000 TEXTS/BYAM/LANG.             | 15,000          | 0                | 15,000         | 685.00       | .00       | 14,315.00        | 4.6%     |
| 12410456 54000 TEXTS/BYAM/MATH              | 21,807          | 0                | 21,807         | 3,385.66     | 657.41    | 17,763.93        | 18.5%    |
| 12410484 54000 TEXTS/BYAM/SOC.              | 3,000           | 0                | 3,000          | 2,914.13     | 36.00     | 49.87            | 98.3%    |
| 12410551 54000 TEXTS/CENTER/LAN             | 15,000          | 0                | 15,000         | 1,676.48     | .00       | 13,323.52        | 11.2%    |
| 12410556 54000 TEXTS/CENTER/MAT             | 21,918          | 0                | 21,918         | 3,399.73     | 657.41    | 17,860.86        | 18.5%    |
| 12410584 54000 TEXTS/CENTER/SOC             | 3,000           | 0                | 3,000          | 2,296.06     | .00       | 703.94           | 76.5%    |
| 12410651 54000 TEXTS/HARR./LANG             | 15,000          | 0                | 15,000         | 1,689.05     | .00       | 13,310.95        | 11.3%    |
| 12410656 54000 TEXTS/HARR./MATH             | 21,814          | 0                | 21,814         | 3,399.73     | 657.41    | 17,756.86        | 18.6%    |
| 12410684 54000 TEXTS/HARR./SOC.             | 3,000           | 0                | 3,000          | 2,491.40     | .00       | 508.60           | 83.0%    |
| 12410751 54000 TEXTS/SO. ROW/LA             | 15,000          | 0                | 15,000         | 571.06       | .00       | 14,428.94        | 3.8%     |
| 12410756 54000 TEXTS/SO. ROW/MA             | 21,287          | 0                | 21,287         | 3,399.73     | 657.40    | 17,229.87        | 19.1%    |
| 12410784 54000 TEXTS/SO. ROW/SO             | 3,000           | 0                | 3,000          | 2,343.50     | .00       | 656.50           | 78.1%    |
| TOTAL TEXTBOOKS & MEDIA MATERIALS           | 439,438         | 0                | 439,438        | 122,674.62   | 11,004.96 | 305,758.42       | 30.4%    |

2415 OTHER INSTRUCTIONAL MATERIALS

|                                 |        |   |        |           |     |           |       |
|---------------------------------|--------|---|--------|-----------|-----|-----------|-------|
| 12415000 53990 CURRICULUM DEVEL | 50,000 | 0 | 50,000 | 26,017.50 | .00 | 23,982.50 | 52.0% |
|---------------------------------|--------|---|--------|-----------|-----|-----------|-------|



YEAR-TO-DATE BUDGET REPORT

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|                                     | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ  | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|-----------------|------------------|----------------|--------------|----------|------------------|----------|
| 12415058 54000 SUPPLIES/MUSIC       | 9,967           | 0                | 9,967          | 2,144.55     | 226.75   | 7,595.70         | 23.8%    |
| 12415100 53990 CONTRACTUAL SERV     | 6,000           | 0                | 6,000          | 3,000.00     | .00      | 3,000.00         | 50.0%    |
| 12415100 54000 LIBRARY SUPPLIES     | 10,000          | 0                | 10,000         | 5,277.29     | 272.83   | 4,449.88         | 55.5%    |
| 12415200 54000 LIBRARY SUP/MCCA     | 7,000           | 0                | 7,000          | 2,676.15     | .00      | 4,323.85         | 38.2%    |
| 12415300 54000 LIBRARY SUPPLIES     | 7,000           | 0                | 7,000          | 2,543.98     | 2,108.66 | 2,347.36         | 66.5%    |
| 12415400 54000 LIBRARY GENERAL      | 4,500           | 0                | 4,500          | 4,487.81     | .00      | 12.19            | 99.7%    |
| 12415500 54000 LIBRARY GEN SUPP     | 4,500           | 0                | 4,500          | 4,445.89     | .00      | 54.11            | 98.8%    |
| 12415600 54000 LIBRARY GENERAL      | 4,500           | 0                | 4,500          | 3,241.96     | .00      | 1,258.04         | 72.0%    |
| 12415700 54000 LIBRARY GENERAL      | 4,500           | 0                | 4,500          | 2,465.54     | .00      | 2,034.46         | 54.8%    |
| TOTAL OTHER INSTRUCTIONAL MATERIALS | 107,967         | 0                | 107,967        | 56,300.67    | 2,608.24 | 49,058.09        | 54.6%    |

2420 INSTRUCTIONAL EQUIPMENT

|                                 |        |       |        |           |          |           |        |
|---------------------------------|--------|-------|--------|-----------|----------|-----------|--------|
| 12420000 58510 EQUIP/CENT/GENER | 50,000 | 0     | 50,000 | .00       | 6,998.40 | 43,001.60 | 14.0%  |
| 12420002 53990 CONTRACTED SERVI | 600    | 0     | 600    | .00       | .00      | 600.00    | .0%    |
| 12420074 58510 EQUIPMENT MAINT/ | 10,000 | -500  | 9,500  | 2,193.27  | 5,054.62 | 2,252.11  | 76.3%  |
| 12420100 58510 EQUIP/CHS/GENERA | 6,000  | 0     | 6,000  | 1,528.39  | .00      | 4,471.61  | 25.5%  |
| 12420138 52460 MACHINE MAINT/IN | 2,000  | 0     | 2,000  | .00       | .00      | 2,000.00  | .0%    |
| 12420138 58510 EQUIP/CHS/INDUST | 5,000  | 0     | 5,000  | 4,711.55  | .00      | 288.45    | 94.2%  |
| 12420139 52460 MACHINE MAINT/TE | 3,000  | 0     | 3,000  | .00       | .00      | 3,000.00  | .0%    |
| 12420139 58510 EQUIP/CHS/TECH.E | 25,000 | 0     | 25,000 | 20,217.78 | 3,712.50 | 1,069.72  | 95.7%  |
| 12420174 58510 EQUIP/CHS/PHYS.E | 3,500  | -210  | 3,290  | 3,290.34  | .00      | .00       | 100.0% |
| 12420178 52460 MACHINE MAINT/SC | 1,500  | 0     | 1,500  | 35.76     | .00      | 1,464.24  | 2.4%   |
| 12420178 53810 WASTE DISPOSAL   | 5,000  | 0     | 5,000  | 6,283.08  | .00      | -1,283.08 | 125.7% |
| 12420178 58510 EQUIP/CHS/SCIENC | 10,000 | 0     | 10,000 | 9,548.82  | .00      | 451.18    | 95.5%  |
| 12420200 58510 EQUIP/MCCARTHY/G | 5,000  | 0     | 5,000  | .00       | .00      | 5,000.00  | .0%    |
| 12420274 58510 EQUIP/MCCARTHY/P | 2,000  | -245  | 1,755  | 1,546.37  | 112.50   | 96.42     | 94.5%  |
| 12420278 52460 MACHINE MAINT/SC | 500    | 0     | 500    | .00       | .00      | 500.00    | .0%    |
| 12420278 58510 EQUIP/MCCARTHY/S | 7,000  | 0     | 7,000  | 4,427.76  | 2,056.57 | 515.67    | 92.6%  |
| 12420300 58510 EQUIP/PARKER/GEN | 5,000  | 0     | 5,000  | 714.80    | .00      | 4,285.20  | 14.3%  |
| 12420374 58510 EQUIP/PARKER/PHY | 2,000  | 1,056 | 3,056  | 3,055.94  | .00      | .00       | 100.0% |
| 12420378 52460 MACH MAINT/SCIEN | 2,000  | 0     | 2,000  | .00       | .00      | 2,000.00  | .0%    |
| 12420378 58510 EQUIP/PARKER/SCI | 5,000  | 0     | 5,000  | 4,110.18  | 2.63     | 887.19    | 82.3%  |
| 12420400 58510 EQUIP/BYAM/GENER | 5,000  | 0     | 5,000  | .00       | .00      | 5,000.00  | .0%    |
| 12420474 58510 EQUIP/BYAM/PHYS. | 800    | -76   | 724    | 695.04    | 29.31    | .00       | 100.0% |
| 12420500 58510 EQUIP/CENTER/GEN | 5,000  | 0     | 5,000  | .00       | .00      | 5,000.00  | .0%    |
| 12420574 58510 EQUIP/CENTER/PHY | 800    | -26   | 774    | 774.08    | .00      | .00       | 100.0% |
| 12420600 58510 EQUIP/HARR./GENE | 5,000  | 0     | 5,000  | .00       | .00      | 5,000.00  | .0%    |
| 12420674 58510 EQUIP/HARR./PHYS | 800    | 0     | 800    | 800.00    | .00      | .00       | 100.0% |
| 12420700 58510 EQUIP/SO. ROW/GE | 5,000  | 0     | 5,000  | 392.37    | .00      | 4,607.63  | 7.8%   |
| 12420774 58510 EQUIP/SO. ROW/PH | 800    | 0     | 800    | 800.00    | .00      | .00       | 100.0% |

YEAR-TO-DATE BUDGET REPORT

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|                                 | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ   | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|------------------|----------------|--------------|-----------|------------------|----------|
| TOTAL INSTRUCTIONAL EQUIPMENT   | 173,300         | 0                | 173,300        | 65,125.53    | 17,966.53 | 90,207.94        | 47.9%    |
| <b>2430 GENERAL SUPPLIES</b>    |                 |                  |                |              |           |                  |          |
| 12430000 54200 COPIER PAPER     | 52,400          | 0                | 52,400         | 25,833.20    | 4,558.80  | 22,008.00        | 58.0%    |
| 12430023 54000 SUPP./SYSTEMWIDE | 3,000           | 0                | 3,000          | 1,625.71     | 643.95    | 730.34           | 75.7%    |
| 12430058 57800 OTHER EXPENSE/MU | 14,400          | 0                | 14,400         | 1,071.94     | 3,800.00  | 9,528.06         | 33.8%    |
| 12430076 54000 SUPPLIES SPECIAL | 42,500          | 0                | 42,500         | 28,518.89    | 6,146.00  | 7,835.11         | 81.6%    |
| 12430084 57800 OTHER CHARGES/EX | 0               | 3,200            | 3,200          | 2,620.00     | .00       | 580.00           | 81.9%    |
| 12430100 54000 SUPP./CHS/GENERA | 68,225          | 0                | 68,225         | 25,101.80    | 5,798.91  | 37,324.29        | 45.3%    |
| 12430102 54000 SUPP./CHS/ART    | 23,100          | 23               | 23,123         | 23,123.03    | .00       | .00              | 100.0%   |
| 12430106 54000 SUPP./CHS/BUS.   | 8,000           | 0                | 8,000          | .00          | .00       | 8,000.00         | .0%      |
| 12430124 54000 SUPP./CHS/ENGLIS | 800             | 0                | 800            | 800.01       | .00       | -.01             | 100.0%   |
| 12430128 54000 SUPP./CHS/F. LAN | 5,000           | 0                | 5,000          | 1,892.18     | 3.09      | 3,104.73         | 37.9%    |
| 12430134 54000 SUPP./CHS/HLTH.  | 2,400           | 0                | 2,400          | 1,860.69     | 224.45    | 314.86           | 86.9%    |
| 12430138 54000 SUPP./CHS/INDUST | 7,500           | 0                | 7,500          | 4,672.42     | 300.00    | 2,527.58         | 66.3%    |
| 12430139 54000 SUPP./CHS/TECH.  | 10,000          | 0                | 10,000         | 6,255.90     | 3,312.32  | 431.78           | 95.7%    |
| 12430156 54000 SUPP./CHS/MATH   | 2,350           | 0                | 2,350          | 603.98       | 182.03    | 1,563.99         | 33.4%    |
| 12430158 54000 SUPP./CHS/MUSIC  | 8,933           | 0                | 8,933          | 4,999.35     | 1,011.66  | 2,921.99         | 67.3%    |
| 12430177 54000 SUPP./CHS/READIN | 1,500           | 0                | 1,500          | 486.79       | .00       | 1,013.21         | 32.5%    |
| 12430178 54000 SUPP./CHS/SCIENC | 24,000          | 0                | 24,000         | 14,050.62    | 1,912.38  | 8,037.00         | 66.5%    |
| 12430184 54000 SUPP./CHS/SOC. S | 4,700           | -1,478           | 3,222          | 3,187.91     | 33.94     | .00              | 100.0%   |
| 12430200 54000 SUPP./MCCARTHY/G | 18,500          | 0                | 18,500         | 7,888.61     | 5,500.33  | 5,111.06         | 72.4%    |
| 12430202 54000 SUPP./MCCARTHY/A | 7,500           | 0                | 7,500          | 6,960.24     | 60.75     | 479.01           | 93.6%    |
| 12430224 54000 SUPP./MCCARTHY/E | 1,200           | 0                | 1,200          | 1,184.19     | 7.95      | 7.86             | 99.3%    |
| 12430228 54000 SUPP./MCCARTHY/F | 2,000           | 0                | 2,000          | 941.02       | 32.47     | 1,026.51         | 48.7%    |
| 12430234 54000 SUPP./MCCARTHY/H | 1,000           | 0                | 1,000          | 994.46       | .00       | 5.54             | 99.4%    |
| 12430239 54000 SUPP./MCCARTHY/T | 11,000          | 0                | 11,000         | 5,675.59     | 816.52    | 4,507.89         | 59.0%    |
| 12430256 54000 SUPP./MCCARTHY/M | 3,000           | 0                | 3,000          | 1,892.72     | 910.93    | 196.35           | 93.5%    |
| 12430258 54000 SUPP./MCCARTHY/M | 6,150           | 0                | 6,150          | 4,841.59     | 1,156.97  | 151.44           | 97.5%    |
| 12430277 54000 SUPP./MCCARTHY/R | 2,000           | 0                | 2,000          | 1,936.51     | 7.99      | 55.50            | 97.2%    |
| 12430278 54000 SUPP./MCCARTHY/S | 10,000          | -2,500           | 7,500          | 1,629.92     | 2,729.64  | 3,140.44         | 58.1%    |
| 12430284 54000 SUPP./MCCARTHY/S | 1,500           | 0                | 1,500          | 1,373.45     | 126.55    | .00              | 100.0%   |
| 12430300 54000 SUPP./PARKER/GEN | 16,500          | 0                | 16,500         | 14,831.83    | 298.24    | 1,369.93         | 91.7%    |
| 12430302 54000 SUPP./PARKER/ART | 6,700           | -23              | 6,677          | 5,578.43     | 37.35     | 1,061.19         | 84.1%    |
| 12430324 54000 SUPP./PARKER/ENG | 1,200           | 0                | 1,200          | 1,182.55     | .00       | 17.45            | 98.5%    |
| 12430334 54000 SUPP./PARKER/HLT | 1,000           | 0                | 1,000          | 440.50       | .00       | 559.50           | 44.1%    |
| 12430339 54000 SUPP./PARKER/TEC | 11,000          | 0                | 11,000         | 2,348.54     | .00       | 8,651.46         | 21.4%    |
| 12430356 54000 SUPP./PARKER/MAT | 3,000           | 0                | 3,000          | 1,958.10     | 235.00    | 806.90           | 73.1%    |
| 12430358 54000 SUPP./PARKER/MUS | 6,150           | 3,107            | 9,257          | 5,544.15     | 627.25    | 3,085.60         | 66.7%    |
| 12430377 54000 SUPP./PARKER/REA | 2,000           | 0                | 2,000          | 301.02       | 72.84     | 1,626.14         | 18.7%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|  |       |                  | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ   | AVAILABLE BUDGET | PCT USED |
|--|-------|------------------|-----------------|------------------|----------------|--------------|-----------|------------------|----------|
| 12430378                                 | 54000 | SUPP./PARKER/SCI | 8,000           | 2,500            | 10,500         | 7,037.04     | 2,198.19  | 1,264.77         | 88.0%    |
| 12430384                                 | 54000 | SUPP./PARKER/SOC | 3,000           | 0                | 3,000          | 2,742.59     | 257.41    | .00              | 100.0%   |
| 12430400                                 | 54000 | GENERAL SUPPLIES | 34,300          | 0                | 34,300         | 25,398.23    | 1,459.16  | 7,442.61         | 78.3%    |
| 12430402                                 | 54000 | SUPP./BYAM/ART   | 3,400           | 0                | 3,400          | 3,145.41     | .00       | 254.59           | 92.5%    |
| 12430439                                 | 54000 | SUPP/BYAM/TECH.E | 3,500           | 0                | 3,500          | 2,272.64     | .00       | 1,227.36         | 64.9%    |
| 12430451                                 | 54000 | SUPP./BYAM/LANG. | 2,500           | 0                | 2,500          | 2,167.13     | .00       | 332.87           | 86.7%    |
| 12430456                                 | 54000 | SUPP./BYAM/MATH  | 2,500           | 0                | 2,500          | 610.13       | 188.07    | 1,701.80         | 31.9%    |
| 12430458                                 | 54000 | SUPP./BYAM/MUSIC | 1,300           | 0                | 1,300          | 1,149.24     | .00       | 150.76           | 88.4%    |
| 12430478                                 | 54000 | SUPP./BYAM/SCIEN | 6,500           | 0                | 6,500          | 5,497.99     | 600.43    | 401.58           | 93.8%    |
| 12430484                                 | 54000 | SUPP./BYAM/SOC.  | 3,000           | -430             | 2,570          | 1,768.50     | .00       | 801.04           | 68.8%    |
| 12430500                                 | 54000 | SUPP./CENTER/GEN | 25,000          | 0                | 25,000         | 17,110.50    | 1,555.21  | 6,334.29         | 74.7%    |
| 12430502                                 | 54000 | SUPP./CENTER/ART | 3,348           | 0                | 3,348          | 3,341.60     | .00       | 6.40             | 99.8%    |
| 12430539                                 | 54000 | SUPP/CENTER/TECH | 3,500           | 0                | 3,500          | 1,147.31     | .00       | 2,352.69         | 32.8%    |
| 12430551                                 | 54000 | SUPP./CENTER/LAN | 2,500           | 0                | 2,500          | 844.09       | .00       | 1,655.91         | 33.8%    |
| 12430556                                 | 54000 | SUPP./CENTER/MAT | 2,500           | 0                | 2,500          | 804.01       | 188.05    | 1,507.94         | 39.7%    |
| 12430558                                 | 54000 | SUPP./CENTER/MUS | 1,300           | 0                | 1,300          | 1,219.53     | .00       | 80.47            | 93.8%    |
| 12430578                                 | 54000 | SUPP./CENTER/SCI | 6,500           | 0                | 6,500          | 5,376.91     | 568.07    | 555.02           | 91.5%    |
| 12430584                                 | 54000 | SUPP./CENTER/SOC | 3,000           | -430             | 2,570          | 1,190.50     | 97.00     | 1,282.03         | 50.1%    |
| 12430600                                 | 54000 | SUPP./HARR./GENE | 25,000          | 0                | 25,000         | 20,647.60    | 338.96    | 4,013.44         | 83.9%    |
| 12430602                                 | 54000 | SUPP./HARR./ART  | 3,500           | 0                | 3,500          | 3,318.55     | 30.70     | 150.75           | 95.7%    |
| 12430639                                 | 54000 | SUPP/HARR./TECH. | 3,500           | 0                | 3,500          | 1,356.77     | .00       | 2,143.23         | 38.8%    |
| 12430651                                 | 54000 | SUPP./HARR./LANG | 2,500           | 0                | 2,500          | 1,559.54     | .00       | 940.46           | 62.4%    |
| 12430656                                 | 54000 | SUPP./HARR./MATH | 2,500           | 0                | 2,500          | 789.31       | 188.05    | 1,522.64         | 39.1%    |
| 12430658                                 | 54000 | SUPP./HARR./MUSI | 1,300           | 0                | 1,300          | 1,053.79     | 220.00    | 26.21            | 98.0%    |
| 12430678                                 | 54000 | SUPP./HARR./SCIE | 6,500           | 0                | 6,500          | 4,526.01     | 598.16    | 1,375.83         | 78.8%    |
| 12430684                                 | 54000 | SUPP./HARR./SOC. | 3,000           | -430             | 2,570          | 1,330.50     | .00       | 1,239.04         | 51.8%    |
| 12430700                                 | 54000 | SUPP./SO. ROW/GE | 21,100          | 0                | 21,100         | 15,643.29    | 967.69    | 4,489.02         | 78.7%    |
| 12430702                                 | 54000 | SUPP./SO. ROW/AR | 3,152           | 0                | 3,152          | 3,005.90     | 22.00     | 124.10           | 96.1%    |
| 12430739                                 | 54000 | SUPP/SO.ROW./TEC | 3,500           | 0                | 3,500          | 1,294.35     | .00       | 2,205.65         | 37.0%    |
| 12430751                                 | 54000 | SUPP./SO. ROW/LA | 2,500           | 0                | 2,500          | 1,427.66     | .00       | 1,072.34         | 57.1%    |
| 12430756                                 | 54000 | SUPP./SO. ROW/MA | 2,500           | 0                | 2,500          | 826.71       | 238.03    | 1,435.26         | 42.6%    |
| 12430758                                 | 54000 | SUPP./SO. ROW/MU | 1,100           | 0                | 1,100          | 1,084.27     | .00       | 15.73            | 98.6%    |
| 12430778                                 | 54000 | SUPP./SO. ROW/SC | 6,500           | 0                | 6,500          | 4,154.11     | 585.81    | 1,760.08         | 72.9%    |
| 12430784                                 | 54000 | SUPP./SO. ROW/SO | 3,000           | -430             | 2,570          | 1,285.50     | 97.00     | 1,187.04         | 53.8%    |
| TOTAL GENERAL SUPPLIES                   |       |                  | 597,008         | 3,107            | 600,115        | 360,335.05   | 50,946.30 | 188,833.65       | 68.5%    |
| <b>2440 OTHER INSTRUCTIONAL SERVICES</b> |       |                  |                 |                  |                |              |           |                  |          |
| 12440076                                 | 53981 | TUTORING/INSTRUC | 20,000          | 0                | 20,000         | 2,509.20     | 5,331.00  | 12,159.80        | 39.2%    |
| 12440076                                 | 53990 | CONTRACTUAL SERV | 125,000         | 0                | 125,000        | 41,053.98    | .00       | 83,946.02        | 32.8%    |
| 12440076                                 | 54000 | CONTINGENCY EXPE | 45,000          | 0                | 45,000         | 26,611.43    | 2,669.43  | 15,719.14        | 65.1%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                       | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ    | AVAILABLE BUDGET | PCT USED |
|---------------------------------------|-----------------|------------------|----------------|--------------|------------|------------------|----------|
| TOTAL OTHER INSTRUCTIONAL SERVICES    | 190,000         | 0                | 190,000        | 70,174.61    | 8,000.43   | 111,824.96       | 41.1%    |
| <b>2451 CLASSROOM INST TECHNOLOGY</b> |                 |                  |                |              |            |                  |          |
| 12451100 54204 INSTR TECH/CHS         | 100,000         | 0                | 100,000        | 9,011.41     | 30,180.91  | 60,807.68        | 39.2%    |
| 12451128 54205 INSTR TECH/CHS/F       | 10,000          | 0                | 10,000         | 9,375.00     | .00        | 625.00           | 93.8%    |
| 12451200 54204 INSTR TECH/MCC         | 60,000          | 0                | 60,000         | 59,828.00    | .00        | 172.00           | 99.7%    |
| 12451300 54204 INSTR TECH PARKE       | 60,000          | 0                | 60,000         | 29,321.52    | .00        | 30,678.48        | 48.9%    |
| 12451414 54204 COMPUTER/EQUIP/B       | 25,000          | 0                | 25,000         | 11,939.70    | .00        | 13,060.30        | 47.8%    |
| 12451514 54204 COMPUTER EQUIPME       | 25,000          | 0                | 25,000         | .00          | .00        | 25,000.00        | .0%      |
| 12451614 54204 INSTR TECH/HARR/       | 25,000          | 0                | 25,000         | .00          | .00        | 25,000.00        | .0%      |
| 12451714 54204 INSTR TECH/SROW/       | 25,000          | 0                | 25,000         | 458.69       | 700.00     | 23,841.31        | 4.6%     |
| TOTAL CLASSROOM INST TECHNOLOGY       | 330,000         | 0                | 330,000        | 119,934.32   | 30,880.91  | 179,184.77       | 45.7%    |
| <b>2455 INSTRUCTIONAL SOFTWARE</b>    |                 |                  |                |              |            |                  |          |
| 12455000 54000 INSTRUCTIONAL SO       | 405,000         | 0                | 405,000        | 377,905.79   | 21,700.00  | 5,394.21         | 98.7%    |
| TOTAL INSTRUCTIONAL SOFTWARE          | 405,000         | 0                | 405,000        | 377,905.79   | 21,700.00  | 5,394.21         | 98.7%    |
| <b>2710 GUIDANCE COUNSELORS</b>       |                 |                  |                |              |            |                  |          |
| 12710000 51050 SAL/SOCIAL WORKE       | 221,989         | 0                | 221,989        | 93,030.30    | 138,596.75 | -9,638.05        | 104.3%   |
| 12710000 51310 MTSS/SEL STIPEND       | 42,500          | 0                | 42,500         | 20,600.00    | .00        | 21,900.00        | 48.5%    |
| 12710100 51050 GUID SALARIES /C       | 607,328         | 0                | 607,328        | 210,159.48   | 397,098.92 | 69.60            | 100.0%   |
| 12710100 51060 CAREER ED/CHS          | 66,512          | 0                | 66,512         | 33,256.08    | 33,256.08  | -.16             | 100.0%   |
| 12710100 51070 SAL/SEC/GUID           | 44,478          | 0                | 44,478         | 22,238.97    | .00        | 22,239.03        | 50.0%    |
| 12710100 51310 STIPEND - GUIDAN       | 21,600          | 0                | 21,600         | 14,099.52    | .00        | 7,500.48         | 65.3%    |
| 12710100 54000 SUPP./CHS/GUID         | 21,024          | 0                | 21,024         | 3,883.45     | .00        | 17,140.55        | 18.5%    |
| 12710200 51050 GUID SALARIES /M       | 269,476         | 10,760           | 280,236        | 97,004.79    | 183,231.27 | -.06             | 100.0%   |
| 12710200 54000 SUPP./MCCARTHY/G       | 8,515           | 0                | 8,515          | 2,057.09     | .00        | 6,457.91         | 24.2%    |
| 12710300 51050 GUID SALARIES /P       | 192,382         | 4,875            | 197,257        | 68,281.29    | 128,975.77 | -.06             | 100.0%   |
| 12710300 54000 SUPP./PARKER/GUI       | 8,515           | 0                | 8,515          | 2,525.53     | .00        | 5,989.47         | 29.7%    |
| 12710327 51050 SAL/PARKER/S.W.        | 77,029          | 0                | 77,029         | 25,837.10    | 44,016.60  | 7,175.30         | 90.7%    |
| 12710400 51050 GUID SALARIES/BY       | 75,693          | 0                | 75,693         | 26,201.43    | 49,491.59  | -.02             | 100.0%   |
| 12710400 54000 SUPP./BYAM/GUID        | 2,715           | 0                | 2,715          | 2,545.94     | 132.84     | 36.22            | 98.7%    |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                  | ORIGINAL APPROP  | TRANFRS/ADJSTMTS | REVISED BUDGET   | YTD EXPENDED      | ENC/REQ             | AVAILABLE BUDGET | PCT USED     |
|----------------------------------|------------------|------------------|------------------|-------------------|---------------------|------------------|--------------|
| 12710500 51050 GUID SALARIES /C  | 93,612           | 0                | 93,612           | 32,404.14         | 61,207.82           | .04              | 100.0%       |
| 12710500 54000 SUPP./CENTER/GUI  | 2,715            | 0                | 2,715            | 2,545.94          | 136.85              | 32.21            | 98.8%        |
| 12710600 51050 GUID SALARIES /H  | 66,055           | 0                | 66,055           | 22,865.22         | 43,189.86           | -.08             | 100.0%       |
| 12710600 54000 SUPP./HARR./GUID  | 2,715            | 0                | 2,715            | 2,545.94          | .00                 | 169.06           | 93.8%        |
| 12710700 51050 GUID SALARIES /S  | 66,055           | 0                | 66,055           | 22,865.22         | 43,189.86           | -.08             | 100.0%       |
| 12710700 54000 SUPP./SO.ROW/GUI  | 2,715            | 0                | 2,715            | 2,613.92          | .00                 | 101.08           | 96.3%        |
| <b>TOTAL GUIDANCE COUNSELORS</b> | <b>1,893,623</b> | <b>15,635</b>    | <b>1,909,258</b> | <b>707,561.35</b> | <b>1,122,524.21</b> | <b>79,172.44</b> | <b>95.9%</b> |

2800 PSYCHOLOGICAL SERVICES

|                                     |                |          |                |                   |                   |                  |               |
|-------------------------------------|----------------|----------|----------------|-------------------|-------------------|------------------|---------------|
| 12800100 51050 SAL/CHS/PSYCH        | 261,712        | 0        | 261,712        | 97,405.92         | 183,988.96        | -19,682.88       | 107.5%        |
| 12800200 51050 SAL/MCCARTHY/PSY     | 179,703        | 0        | 179,703        | 68,397.03         | 111,306.04        | -.07             | 100.0%        |
| 12800300 51050 SAL/PARKER/PSYCH     | 196,901        | 0        | 196,901        | 68,158.08         | 128,743.04        | -.12             | 100.0%        |
| 12800400 51050 SAL/BYAM/PSYCH       | 92,329         | 0        | 92,329         | 31,960.08         | 60,369.04         | -.12             | 100.0%        |
| 12800500 51050 SAL/CENTER/PSYCH     | 71,111         | 0        | 71,111         | 29,296.80         | 39,062.40         | 2,751.80         | 96.1%         |
| 12800600 51050 SAL/HARR./PSYCH      | 75,131         | 0        | 75,131         | 23,553.75         | 42,932.04         | 8,645.21         | 88.5%         |
| 12800700 51050 SAL/SO.ROW/PSYCH     | 104,572        | 0        | 104,572        | 36,198.00         | 68,374.00         | .00              | 100.0%        |
| <b>TOTAL PSYCHOLOGICAL SERVICES</b> | <b>981,459</b> | <b>0</b> | <b>981,459</b> | <b>354,969.66</b> | <b>634,775.52</b> | <b>-8,286.18</b> | <b>100.8%</b> |

3200 MEDICAL/HEALTH SERVICES

|                                 |         |         |         |           |           |           |        |
|---------------------------------|---------|---------|---------|-----------|-----------|-----------|--------|
| 13200000 51007 NURSES/SUB       | 60,000  | 0       | 60,000  | 32,050.00 | .00       | 27,950.00 | 53.4%  |
| 13200000 51310 SCHOOL NURSES-ST | 2,200   | 0       | 2,200   | 2,175.00  | .00       | 25.00     | 98.9%  |
| 13200000 53170 DOCTOR SALARY    | 5,000   | 0       | 5,000   | 1,250.00  | 3,750.00  | .00       | 100.0% |
| 13200000 53990 CONTRACTUAL SERV | 58,883  | 0       | 58,883  | 23,006.00 | .00       | 35,877.00 | 39.1%  |
| 13200000 57140 COURSE REIMBURSE | 4,000   | 0       | 4,000   | .00       | .00       | 4,000.00  | .0%    |
| 13200100 51050 SAL/CHS/NURSE    | 164,941 | 0       | 164,941 | 34,577.09 | 56,255.04 | 74,108.87 | 55.1%  |
| 13200100 54000 SUPP/CHS/NURSE   | 4,200   | -200    | 4,000   | 1,564.50  | .00       | 2,435.07  | 39.1%  |
| 13200100 57100 HEALTH TRAVEL/HI | 700     | 0       | 700     | .00       | .00       | 700.00    | .0%    |
| 13200100 58510 EQUIP/CHS/NURSE  | 2,100   | 0       | 2,100   | .00       | .00       | 2,100.00  | .0%    |
| 13200163 51050 SAL/CHS/NURSE    | 47,862  | 0       | 47,862  | 20,512.26 | 27,349.68 | .06       | 100.0% |
| 13200176 51050 SALARIES LPN -CH | 93,612  | -93,612 | 0       | .00       | .00       | .00       | .0%    |
| 13200200 51050 SAL/MCCARTHY/NUR | 0       | 93,612  | 93,612  | 25,640.10 | 34,186.80 | 33,785.10 | 63.9%  |
| 13200200 53990 INSUR./MCCARTHY/ | 1,375   | 0       | 1,375   | .00       | .00       | 1,375.00  | .0%    |
| 13200200 54000 SUPP/MCCARTHY/NU | 1,623   | 0       | 1,623   | 1,012.50  | 97.35     | 513.15    | 68.4%  |
| 13200263 51050 SAL/MCCARTHY/NUR | 47,862  | 0       | 47,862  | 20,695.84 | 27,349.68 | -183.52   | 100.4% |
| 13200300 51050 SAL/PARKER/NURSE | 93,612  | 0       | 93,612  | 32,917.08 | 61,207.82 | -512.90   | 100.5% |
| 13200300 54000 SUPP/PARKER/NURS | 1,623   | 0       | 1,623   | 85.39     | 1,295.43  | 242.18    | 85.1%  |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                      | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED      | ENC/REQ           | AVAILABLE BUDGET  | PCT USED     |
|--------------------------------------|-----------------|------------------|----------------|-------------------|-------------------|-------------------|--------------|
| 13200363 51050 SAL/PARKER/NURSE      | 56,936          | 0                | 56,936         | 19,708.29         | 37,226.77         | .94               | 100.0%       |
| 13200400 51050 SAL/BYAM/NURSE        | 93,612          | 0                | 93,612         | 32,917.08         | 61,207.82         | -512.90           | 100.5%       |
| 13200400 54000 SUPP/BYAM/NURSE       | 1,260           | 0                | 1,260          | 1,001.10          | .00               | 258.90            | 79.5%        |
| 13200500 51050 SAL/CENTER/NURSE      | 69,268          | 0                | 69,268         | 26,616.19         | 49,491.59         | -6,839.78         | 109.9%       |
| 13200500 54000 SUPP/CENTER/NURS      | 1,260           | 0                | 1,260          | 732.50            | .00               | 527.50            | 58.1%        |
| 13200600 51050 SAL/HARR./NURSE       | 69,422          | 0                | 69,422         | 21,184.27         | 34,186.80         | 14,050.93         | 79.8%        |
| 13200600 54000 SUPP/HARR./NURSE      | 1,260           | 200              | 1,460          | 1,460.43          | .00               | .00               | 100.0%       |
| 13200700 51050 SAL/SO.ROW/NURSE      | 72,480          | 0                | 72,480         | 25,486.36         | 47,390.73         | -397.09           | 100.5%       |
| 13200700 54000 SUPP/SO.ROW/NURS      | 1,260           | 0                | 1,260          | 616.37            | .00               | 643.63            | 48.9%        |
| 13200976 51050 SAL/CHIPS/NURSE       | 39,625          | 0                | 39,625         | 13,716.36         | 25,908.68         | -.04              | 100.0%       |
| <b>TOTAL MEDICAL/HEALTH SERVICES</b> | <b>995,976</b>  | <b>0</b>         | <b>995,976</b> | <b>338,924.71</b> | <b>466,904.19</b> | <b>190,147.10</b> | <b>80.9%</b> |

3300 TRANSPORTATION

|                                 |                  |          |                  |                     |                     |                    |               |
|---------------------------------|------------------|----------|------------------|---------------------|---------------------|--------------------|---------------|
| 13300000 51060 SALARIES PSP     | 10,800           | 0        | 10,800           | 2,040.00            | .00                 | 8,760.00           | 18.9%         |
| 13300000 51070 SALARIES -TRANS  | 53,181           | 0        | 53,181           | 26,590.46           | 26,590.46           | .08                | 100.0%        |
| 13300000 53988 REGULAR TRANSPOR | 1,949,190        | 0        | 1,949,190        | 779,676.00          | 1,169,514.00        | .00                | 100.0%        |
| 13300000 53990 LATE BUSES/HIGH- | 66,400           | 0        | 66,400           | 11,486.50           | 54,793.50           | 120.00             | 99.8%         |
| 13300000 53996 FOSTER TRANS     | 40,000           | 0        | 40,000           | 3,285.00            | 6,570.00            | 30,145.00          | 24.6%         |
| 13300000 53997 TRANSPORTATION S | 4,995            | 0        | 4,995            | .00                 | .00                 | 4,995.00           | .0%           |
| 13300000 53999 HOMELESS TRANS   | 45,000           | 0        | 45,000           | 59,910.00           | 1,390.00            | -16,300.00         | 136.2%        |
| 13300076 53990 SPED TRANSPORTAT | 2,300,000        | 0        | 2,300,000        | 735,799.85          | 1,722,418.56        | -158,218.41        | 106.9%        |
| <b>TOTAL TRANSPORTATION</b>     | <b>4,469,566</b> | <b>0</b> | <b>4,469,566</b> | <b>1,618,787.81</b> | <b>2,981,276.52</b> | <b>-130,498.33</b> | <b>102.9%</b> |

3400 FOOD SERVICES

|                                 |                |          |                |                  |                  |               |              |
|---------------------------------|----------------|----------|----------------|------------------|------------------|---------------|--------------|
| 13400000 51110 SALARIES-FULL TI | 100,628        | 0        | 100,628        | 50,314.03        | 50,314.03        | -.06          | 100.0%       |
| 13400000 53990 CAFE CONT SERVIC | 25,000         | 0        | 25,000         | 10,030.00        | 14,350.00        | 620.00        | 97.5%        |
| <b>TOTAL FOOD SERVICES</b>      | <b>125,628</b> | <b>0</b> | <b>125,628</b> | <b>60,344.03</b> | <b>64,664.03</b> | <b>619.94</b> | <b>99.5%</b> |

3510 ATHLETIC SERVICES

|                                 |         |   |         |           |           |          |        |
|---------------------------------|---------|---|---------|-----------|-----------|----------|--------|
| 13510100 51040 SAL/ATHLETIC STU | 14,239  | 0 | 14,239  | 4,652.44  | .00       | 9,586.56 | 32.7%  |
| 13510100 51050 SAL/CHS/AD/TRAIN | 118,604 | 0 | 118,604 | 59,301.97 | 59,301.97 | .06      | 100.0% |
| 13510100 51060 SAL/ATHLETICTRAI | 55,787  | 0 | 55,787  | 27,893.71 | 27,893.71 | -.42     | 100.0% |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                 | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED      | ENC/REQ           | AVAILABLE BUDGET  | PCT USED     |
|---------------------------------|-----------------|------------------|----------------|-------------------|-------------------|-------------------|--------------|
| 13510100 51070 SAL/SEC/ATHL     | 39,670          | 0                | 39,670         | 13,731.93         | .00               | 25,938.07         | 34.6%        |
| 13510100 51310 SAL/ATHLETIC/COA | 191,830         | 0                | 191,830        | 60,813.50         | .00               | 131,016.50        | 31.7%        |
| 13510100 52110 ATH DEPT STADIUM | 2,000           | 0                | 2,000          | 639.79            | 1,360.21          | .00               | 100.0%       |
| 13510100 52400 POOL & ICE       | 95,000          | 0                | 95,000         | 3,570.00          | 50,357.50         | 41,072.50         | 56.8%        |
| 13510100 53989 OFFICIALS/POLICE | 132,000         | 0                | 132,000        | 45,906.48         | 4,597.02          | 81,496.50         | 38.3%        |
| 13510100 53990 RECONDITIONING   | 25,000          | 0                | 25,000         | .00               | .00               | 25,000.00         | .0%          |
| 13510100 53995 TRANSPORTATION   | 115,000         | 0                | 115,000        | 32,105.92         | 4,381.00          | 78,513.08         | 31.7%        |
| 13510100 54000 SUPP/CHS/ATHL    | 68,000          | 0                | 68,000         | 26,022.82         | 7,042.49          | 34,934.69         | 48.6%        |
| 13510100 54310 MEDICAL          | 8,500           | 0                | 8,500          | .00               | 8,398.30          | 101.70            | 98.8%        |
| 13510100 57400 INSUR./CHS/ATHL  | 30,170          | 0                | 30,170         | 28,410.00         | .00               | 1,760.00          | 94.2%        |
| 13510100 57800 OTHER EXPENSES   | 57,000          | 0                | 57,000         | 29,322.97         | 4,050.00          | 23,627.03         | 58.5%        |
| <b>TOTAL ATHLETIC SERVICES</b>  | <b>952,800</b>  | <b>0</b>         | <b>952,800</b> | <b>332,371.53</b> | <b>167,382.20</b> | <b>453,046.27</b> | <b>52.5%</b> |

3520 OTHER STUDENT ACTIVITIES

|                                       |                |          |                |                   |               |                  |              |
|---------------------------------------|----------------|----------|----------------|-------------------|---------------|------------------|--------------|
| 13520064 54000 DESTINATION IMAG       | 2,300          | 0        | 2,300          | .00               | .00           | 2,300.00         | .0%          |
| 13520100 51050 SAL/CHS/ADVISORS       | 93,190         | 0        | 93,190         | 63,277.50         | .00           | 29,912.50        | 67.9%        |
| 13520128 57800 CULTURAL EXCHANG       | 8,000          | 0        | 8,000          | 728.50            | .00           | 7,271.50         | 9.1%         |
| 13520145 54000 SUPP/CHS/VOICE         | 3,000          | 0        | 3,000          | .00               | .00           | 3,000.00         | .0%          |
| 13520154 53990 MATH TEAM TRANSP       | 2,750          | 0        | 2,750          | 855.00            | .00           | 1,895.00         | 31.1%        |
| 13520160 54000 NAT'L HONOR SOC/       | 4,900          | 0        | 4,900          | .00               | .00           | 4,900.00         | .0%          |
| 13520178 53910 SCIENCE CLUB/HIG       | 2,300          | 0        | 2,300          | 150.00            | 450.00        | 1,700.00         | 26.1%        |
| 13520194 51465 NIGHT SCHOOL HS        | 5,000          | 0        | 5,000          | 1,029.42          | .00           | 3,970.58         | 20.6%        |
| 13520200 51050 SAL/McCARTHY/ADV       | 39,900         | 0        | 39,900         | 21,448.54         | .00           | 18,451.46        | 53.8%        |
| 13520200 51310 SAL/McCARTHY/K.B       | 1,500          | 0        | 1,500          | .00               | .00           | 1,500.00         | .0%          |
| 13520300 51050 SAL/PARKER/ADVIS       | 39,900         | 0        | 39,900         | 22,347.16         | .00           | 17,552.84        | 56.0%        |
| 13520300 51310 SAL/PARKER/K.B.A       | 1,500          | 0        | 1,500          | .00               | .00           | 1,500.00         | .0%          |
| <b>TOTAL OTHER STUDENT ACTIVITIES</b> | <b>204,240</b> | <b>0</b> | <b>204,240</b> | <b>109,836.12</b> | <b>450.00</b> | <b>93,953.88</b> | <b>54.0%</b> |

3600 SCHOOL SECURITY

|                                 |                |               |                |                  |                   |                  |              |
|---------------------------------|----------------|---------------|----------------|------------------|-------------------|------------------|--------------|
| 13600100 51060 STCH SCHOOL SECU | 95,722         | 0             | 95,722         | 37,280.25        | 58,441.60         | .15              | 100.0%       |
| 13600100 51070 SALARIES - SECRE | 0              | 31,130        | 31,130         | 10,207.19        | .00               | 20,922.81        | 32.8%        |
| 13600100 51310 COURT LIAISON    | 15,000         | 0             | 15,000         | .00              | .00               | 15,000.00        | .0%          |
| 13600200 51060 MCC PSP - SECURI | 45,420         | 0             | 45,420         | 19,465.74        | 25,954.32         | -.06             | 100.0%       |
| 13600300 51060 PARKER - PSP - S | 47,862         | 0             | 47,862         | 20,512.26        | 27,349.68         | .06              | 100.0%       |
| <b>TOTAL SCHOOL SECURITY</b>    | <b>204,004</b> | <b>31,130</b> | <b>235,134</b> | <b>87,465.44</b> | <b>111,745.60</b> | <b>35,922.96</b> | <b>84.7%</b> |

4110 CUSTODIAL SERVICES

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                 | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ    | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|------------------|----------------|--------------|------------|------------------|----------|
| 14110000 51003 ADMINISTRATOR    | 9,167           | 0                | 9,167          | .00          | .00        | 9,167.00         | .0%      |
| 14110000 51040 SALARIES - CUSTO | 501,036         | 0                | 501,036        | 253,919.35   | .00        | 247,116.65       | 50.7%    |
| 14110000 51050 SALARIES - PROFE | 139,340         | 0                | 139,340        | 69,669.99    | 69,669.99  | .02              | 100.0%   |
| 14110000 51110 SALARIES-CUST OT | 10,000          | 0                | 10,000         | .00          | .00        | 10,000.00        | .0%      |
| 14110000 51310 SALARIES- CUST O | 16,500          | 0                | 16,500         | 13,508.45    | .00        | 2,991.55         | 81.9%    |
| 14110000 53990 CONTRACTUAL SERV | 889,265         | 0                | 889,265        | 425,813.49   | 381,638.80 | 81,812.71        | 90.8%    |
| 14110000 54000 SUPPLIES         | 273,520         | -46,650          | 226,870        | 67,612.75    | 90,543.71  | 68,713.54        | 69.7%    |
| 14110000 55960 UNIFORM ALLOWANC | 6,600           | 1,650            | 8,250          | 8,250.00     | .00        | .00              | 100.0%   |
| 14110000 57800 OTHER CHARGES/EX | 1,577           | 0                | 1,577          | 382.95       | .00        | 1,194.05         | 24.3%    |
| 14110119 54000 SUPP/CHS/PERFORM | 15,000          | 0                | 15,000         | 6,665.95     | 6,934.05   | 1,400.00         | 90.7%    |
| TOTAL CUSTODIAL SERVICES        | 1,862,005       | -45,000          | 1,817,005      | 845,822.93   | 548,786.55 | 422,395.52       | 76.8%    |

4120 HEATING OF BUILDINGS

|                                 |         |   |         |           |            |           |        |
|---------------------------------|---------|---|---------|-----------|------------|-----------|--------|
| 14120000 52130 FUEL             | 7,300   | 0 | 7,300   | 655.95    | 6,344.05   | 300.00    | 95.9%  |
| 14120100 52130 FUEL/HIGH        | 140,000 | 0 | 140,000 | 23,168.26 | 110,531.74 | 6,300.00  | 95.5%  |
| 14120200 52130 FUEL/MCCARTHY    | 72,450  | 0 | 72,450  | 6,630.06  | 70,469.94  | -4,650.00 | 106.4% |
| 14120300 52130 FUEL/PARKER      | 60,100  | 0 | 60,100  | 20,475.32 | 37,499.68  | 2,125.00  | 96.5%  |
| 14120400 52130 FUEL / BYAM      | 38,400  | 0 | 38,400  | 3,134.27  | 29,865.73  | 5,400.00  | 85.9%  |
| 14120500 52130 FUEL - CENTER SC | 31,700  | 0 | 31,700  | 2,755.15  | 27,194.85  | 1,750.00  | 94.5%  |
| 14120600 52130 FUEL-HARRINGTON  | 21,800  | 0 | 21,800  | 2,198.15  | 14,701.85  | 4,900.00  | 77.5%  |
| 14120700 52130 FUEL-SOUTH ROW   | 34,505  | 0 | 34,505  | 5,840.42  | 36,509.58  | -7,845.00 | 122.7% |
| TOTAL HEATING OF BUILDINGS      | 406,255 | 0 | 406,255 | 64,857.58 | 333,117.42 | 8,280.00  | 98.0%  |

4130 UTILITY SERVICES

|                                 |         |   |         |           |           |            |        |
|---------------------------------|---------|---|---------|-----------|-----------|------------|--------|
| 14130000 52110 ELECTRIC         | 21,800  | 0 | 21,800  | 10,683.38 | 10,116.62 | 1,000.00   | 95.4%  |
| 14130000 53410 TELEPHONE/SUPT O | 66,850  | 0 | 66,850  | 23,085.31 | 37,387.69 | 6,377.00   | 90.5%  |
| 14130100 52110 ELECTRICITY/HIGH | 220,100 | 0 | 220,100 | 86,334.99 | 94,766.25 | 38,998.76  | 82.3%  |
| 14130100 52310 WATER/HIGH       | 9,050   | 0 | 9,050   | 3,674.24  | 7,387.76  | -2,012.00  | 122.2% |
| 14130100 53410 TELEPHONE/HIGH   | 45,850  | 0 | 45,850  | 11,811.39 | 21,083.61 | 12,955.00  | 71.7%  |
| 14130200 52110 ELECTRICITY/MCCA | 98,700  | 0 | 98,700  | 36,160.74 | 55,939.26 | 6,600.00   | 93.3%  |
| 14130200 53410 TELEPHONE/MCCART | 27,800  | 0 | 27,800  | 7,254.91  | 12,858.85 | 7,686.24   | 72.4%  |
| 14130300 52110 ELECTRICITY/PARK | 100,400 | 0 | 100,400 | 28,021.86 | 56,278.14 | 16,100.00  | 84.0%  |
| 14130300 53410 TELEPHONE/PARKER | 27,800  | 0 | 27,800  | 7,210.94  | 13,064.06 | 7,525.00   | 72.9%  |
| 14130400 52110 ELECTRICITY/BYAM | 57,800  | 0 | 57,800  | 14,308.12 | 60,306.88 | -16,815.00 | 129.1% |
| 14130400 53410 TELEPHONE/BYAM   | 16,700  | 0 | 16,700  | 4,217.74  | 7,476.26  | 5,006.00   | 70.0%  |



YEAR-TO-DATE BUDGET REPORT

| FOR 2024 06                              |       |                  | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENC/REQ      | AVAILABLE BUDGET | PCT USED |
|--|-------|------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 14130500                                 | 52110 | ELECTRIC - CENTE | 61,100          | 0                | 61,100         | 22,275.71    | 28,624.29    | 10,200.00        | 83.3%    |
| 14130500                                 | 52310 | WATER CENTER SCH | 840             | 0                | 840            | 1,710.68     | 635.32       | -1,506.00        | 279.3%   |
| 14130500                                 | 53410 | TELEPHONE - CENT | 15,600          | 0                | 15,600         | 4,080.15     | 7,241.61     | 4,278.24         | 72.6%    |
| 14130600                                 | 52110 | ELECTRICITY/HARR | 54,000          | 0                | 54,000         | 18,170.04    | 46,509.96    | -10,680.00       | 119.8%   |
| 14130600                                 | 52310 | WATER/HARRINGTON | 3,200           | 0                | 3,200          | 577.13       | 2,493.87     | 129.00           | 96.0%    |
| 14130600                                 | 53410 | TELEPHONE/HARR   | 15,600          | 0                | 15,600         | 3,959.61     | 7,043.15     | 4,597.24         | 70.5%    |
| 14130700                                 | 52110 | ELECTRICITY/SO R | 47,200          | 0                | 47,200         | 25,869.00    | 36,931.00    | -15,600.00       | 133.1%   |
| 14130700                                 | 53410 | TELEPHONE/SO ROW | 14,500          | 0                | 14,500         | 3,605.51     | 6,412.25     | 4,482.24         | 69.1%    |
| TOTAL UTILITY SERVICES                   |       |                  | 904,890         | 0                | 904,890        | 313,011.45   | 512,556.83   | 79,321.72        | 91.2%    |
| <b>4210 MAINTENANCE OF GROUNDS</b>       |       |                  |                 |                  |                |              |              |                  |          |
| 14210000                                 | 59238 | GENERAL MAINT    | 60,000          | 55,000           | 115,000        | 68,836.10    | 46,046.18    | 117.72           | 99.9%    |
| 14210100                                 | 59238 | GROUNDS/HIGH     | 55,000          | -10,000          | 45,000         | 10,601.22    | 1,166.38     | 33,232.40        | 26.2%    |
| TOTAL MAINTENANCE OF GROUNDS             |       |                  | 115,000         | 45,000           | 160,000        | 79,437.32    | 47,212.56    | 33,350.12        | 79.2%    |
| <b>5150 EMPLOYEE SEPERATION COSTS</b>    |       |                  |                 |                  |                |              |              |                  |          |
| 15150000                                 | 51140 | RETIREMENT/SICK  | 168,909         | -28,343          | 140,566        | .00          | .00          | 140,566.00       | .0%      |
| TOTAL EMPLOYEE SEPERATION COSTS          |       |                  | 168,909         | -28,343          | 140,566        | .00          | .00          | 140,566.00       | .0%      |
| <b>7200 CAPITAL- LAND &amp; BUILDING</b> |       |                  |                 |                  |                |              |              |                  |          |
| 17200000                                 | 57800 | OTHER CHARGES/EX | 0               | 148,023          | 148,023        | 69,813.90    | 78,208.94    | .16              | 100.0%   |
| TOTAL CAPITAL- LAND & BUILDING           |       |                  | 0               | 148,023          | 148,023        | 69,813.90    | 78,208.94    | .16              | 100.0%   |
| <b>9200 TUITION OUT-OF-STATE SCHOOLS</b> |       |                  |                 |                  |                |              |              |                  |          |
| 19200076                                 | 53990 | TUITIONS         | 4,179,586       | -4,179,586       | 0              | .00          | .00          | .00              | .0%      |
| TOTAL TUITION OUT-OF-STATE SCHOOLS       |       |                  | 4,179,586       | -4,179,586       | 0              | .00          | .00          | .00              | .0%      |
| <b>9300 TUITION NON-PUBLIC SCHOOLS</b>   |       |                  |                 |                  |                |              |              |                  |          |
| 19300076                                 | 53990 | TUITIONS         | 0               | 4,179,586        | 4,179,586      | 1,566,282.16 | 3,955,631.42 | -1,342,327.58    | 132.1%   |

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

|                                  | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | YTD EXPENDED  | ENC/REQ       | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------|--------------------|----------------------|-------------------|---------------|---------------|---------------------|-------------|
| TOTAL TUITION NON-PUBLIC SCHOOLS | 0                  | 4,179,586            | 4,179,586         | 1,566,282.16  | 3,955,631.42  | -1,342,327.58       | 132.1%      |
| TOTAL UNDEFINED                  | 70,700,000         | 0                    | 70,700,000        | 26,791,527.17 | 37,232,700.96 | 6,675,771.87        | 90.6%       |
| TOTAL GENERAL FUND               | 70,700,000         | 0                    | 70,700,000        | 26,791,527.17 | 37,232,700.96 | 6,675,771.87        | 90.6%       |
| TOTAL EXPENSES                   | 70,700,000         | 0                    | 70,700,000        | 26,791,527.17 | 37,232,700.96 | 6,675,771.87        |             |
| GRAND TOTAL                      | 70,700,000         | 0                    | 70,700,000        | 26,791,527.17 | 37,232,700.96 | 6,675,771.87        | 90.6%       |

\*\* END OF REPORT - Generated by Joanna Johnson-Collins \*\*

CHELMSFORD PUBLIC SCHOOLS  
 FY24 GRANT AND REVOLVING FUND SUMMARY  
 AS OF DECEMBER 31, 2023 PRELIMINARY

| MUNIS #                           | DESE #   |   | FY24 Award | Balance<br>7/1/2023 | Receipts     | Expenditures | Encumbrances | Current Ending<br>Balance<br>(ties to Munis) | Remaining<br>Revenue | Ending Balance<br>with Remaining<br>Revenue |
|-----------------------------------|----------|---|------------|---------------------|--------------|--------------|--------------|--|----------------------|---|
| <b>Federal &amp; State Grants</b> |          |   |            |                     |              |              |              |  |                      |   |
| 119                               | 119      | ESSER III CARES Act Grant - FY22                          | 1,428,108  | 0.00                | 778,394.00   | 777,188.57   | 83,000.00    | (81,794.57)                                  | 649,714.00           | 567,919.43                                  |
| 240                               | 240      | SPED Entitlement Allocation - FY22                        | 1,287,502  | 0.00                | 1,287,502.00 | 1,287,502.00 |              | 0.00   | -                    | -   |
| 252                               | 252      | SPED American Rescue Plan IDEA FY22                       | 266,181    | 0.00                | 266,181.00   | 266,181.00   |              | 0.00   | -                    | -   |
| 140                               | 140      | Title IIA Teacher Quality - FY23                          | 86,330     | 0.00                | 86,330.00    | 83,125.34    | 0.00         | 3,204.66                                     | -                    | 3,204.66                                    |
| 180                               | 180      | Title III - FY23  | 38,161     | 0.00                | 15,661.00    | 17,986.43    |              | (2,325.43)                                   | 22,500.00            | 20,174.57                                   |
| 240                               | 240      | SPED Entitlement Allocation - FY23                        | 1,338,665  | 0.00                | 1,201,307.00 | 1,257,114.16 | 92,432.70    | (148,239.86)                                 | 137,358.00           | (10,881.86)                                 |
| 305                               | 305      | Title I - FY23  | 230,005    | 0.00                | 227,867.00   | 225,835.30   |              | 2,031.70                                     | 2,138.00             | 4,169.70                                    |
| 309                               | 309      | Title IVA - FY23  | 14,195     | 0.00                | 1,419.00     | 14,000.00    |              | (12,581.00)                                  | 12,776.00            | 195.00                                      |
| <b>Other Grant Funds</b>          |          |   |            |                     |              |              |              |  |                      |   |
| 140                               | 140      | Title IIA Teacher Quality - FY24                          | 75,753     | 0.00                | 18,970.00    | 31,323.48    |              | (12,353.48)                                  | 56,783.00            | 44,429.52                                   |
| 180                               | 180      | Title III - FY24  | 40,671     | 0.00                |              | 2,000.00     |              | (2,000.00)                                   | 40,671.00            | 38,671.00                                   |
| 240                               | 240      | SPED Entitlement Allocation - FY24                        | 1,424,628  | 0.00                |              | 2,572.90     | 150,748.10   | (153,321.00)                                 | 1,424,628.00         | 1,271,307.00                                |
| 262                               | 262      | SPED Early Childhood - FY24                               | 40,560     | 0.00                |              | 7,546.40     |              | (7,546.40)                                   | 40,560.00            | 33,013.60                                   |
| 305                               | 305      | Title I - FY24  | 212,998    | 0.00                | 11,356.00    | 24,274.64    | 18,240.61    | (31,159.25)                                  | 201,642.00           | 170,482.75                                  |
| 309                               | 309      | Title IVA - FY24  | 16,854     | 0.00                |              | 0.00         |              | 0.00   | 16,854.00            | 16,854.00                                   |
| 419                               | 419      | Innovation Pathways CHS - FY24                            | 50,000     | 0.00                | 1,303.00     | 16,365.47    | 8,499.24     | (23,561.71)                                  | 48,697.00            | 25,135.29                                   |
| 237                               | 23724206 | ATEF Grant (FY24)   | 2,274      |                     | 2,273.70     | 2,230.46     |              | 43.24  |                      | 43.24                                       |
| 247                               | 24724402 | Foundation Reserve Aid (State) - FY22 one time grant      |            | 86,606.43           |              |              |              | 86,606.43                                    |                      | 86,606.43                                   |
| 250                               | 25032004 | Essential School Heath Grant (State) - FY24               | 40,000     |                     | 20,000.00    | 11,337.18    | 9,468.68     | (805.86)                                     |                      | (805.86)                                    |
| 254                               | 254796   | Terraponics Science Grant (Energy Conserv Comm)           |            | 800.00              |              |              |              | 800.00                                       |                      | 800.00                                      |
| 273                               | 27300000 | E-rate  | 58,219     |                     | 58,218.67    |              |              | 58,218.67                                    |                      | 58,218.67                                   |
| 301                               | 30130007 | Lowell General Hospital Circle Health (Private Grant 10K) |            | 846.41              |              |              |              | 846.41                                       |                      | 846.41                                      |
| 301                               | 30123502 | Project Lead the Way (Private Gr) 10000 c/o               |            | 5,200.86            |              | 5,200.86     |              | 0.00   |                      | -   |
| 301                               | 30123573 | Project Lead the Way (Private Gr) 15000 c/o               |            | 15,000.00           |              | 12,853.50    | 2,146.50     | 0.00   |                      | -   |
| 301                               | 30123574 | Project Lead the Way (Private Gr) 15000 CHS               | 15,000     |                     | 15,000.00    |              | 15,000.00    | 0.00   |                      | -   |
| 301                               | 30123504 | Applied Learning Leadership (Private Gr) CHS              | 3,600      |                     | 3,600.00     |              |              | 3,600.00                                     |                      | 3,600.00                                    |
| 301                               | 30124152 | Science Eco Rise (Private Grant) 1439 c/o                 |            | 2.69                |              |              |              | 2.69   |                      | 2.69  |
| 301                               | 30124154 | Science Eco Rise (Private Grant) 649.80                   | 650        |                     | 649.80       |              |              | 649.80                                       |                      | 649.80                                      |
| 301                               | 30124201 | AFCEA Science (Private Grant) 2,000 c/o                   |            | 28.17               |              |              |              | 28.17  |                      | 28.17                                       |
| 301                               | 30124153 | Ecology Club Composting (Private Gr) 10000 c/o            |            | 10,000.00           |              | 2,348.40     | 4,696.80     | 2,954.80                                     |                      | 2,954.80                                    |
| 301                               | 30127000 | MA School Mental Health Consort. (Private) c/o            |            | 500.00              |              |              |              | 500.00                                       |                      | 500.00                                      |
| 301                               | 30135200 | Computer Science Honor Society 1 (Private) 500 c/o        |            | 75.00               |              |              |              | 75.00  |                      | 75.00                                       |
| 301                               | 30135201 | Computer Science Honor Society 2 (Private) 500 c/o        |            | 500.00              |              |              |              | 500.00                                       |                      | 500.00                                      |
| 310                               | ---      | Circuit Breaker   | 2,501,416  | 2,574,768.00        | 625,354.00   |              |              | 3,200,122.00                                 |                      | 3,200,122.00                                |
| 819                               | 819555   | Special Ed Reserve Fund (750K established FY22)           |            | 765,078.16          | 10,035.73    |              |              | 775,113.89                                   |                      | 775,113.89                                  |
| 313                               | 31302022 | Lockhead Martin Robotics (Private Gr) 15000 c/o FY22      |            | 11.00               |              |              | 11.00        | 0.00   |                      | -   |
| 589                               | 58962002 | MA Civic Learning Grant (State) - 4400 c/o from FY22      |            | 350.00              |              |              |              | 350.00                                       |                      | 350.00                                      |

CHELMSFORD PUBLIC SCHOOLS  
 FY24 GRANT AND REVOLVING FUND SUMMARY  
 AS OF DECEMBER 31, 2023 PRELIMINARY

|     |     | Revolving Accounts                | Estimated Receipts | Balance 7/1/2023 | Receipts   | Expenditures | Encumbrances | Current Ending Balance | Estimated Revenue | Ending Balance with Estimated Revenue |
|-----|-----|-----------------------------------|--------------------|------------------|------------|--------------|--------------|------------------------|-------------------|---------------------------------------|
| 501 | --- | Café (School Nutrition)           |                    | 3,806,496.19     | 666,436.27 | 1,286,170.55 | 697,440.60   | 2,489,321.31           | 502,735.00        | 2,992,056.31                          |
| 502 | --- | Athletic                          |                    | 1,022,603.45     | 109,132.00 | 159,303.88   |              | 972,431.57             | 59,301.00         | 1,031,732.57                          |
| 503 | --- | Gifts & Donations                 |                    | 46,276.96        | 3,389.56   | 2,355.64     |              | 47,310.88              |                   | 47,310.88                             |
| 504 | --- | Lost / Damaged Books & Computers  |                    | 6,434.73         | 574.49     |              |              | 7,009.22               |                   | 7,009.22                              |
| 505 | --- | Musical Instrument Repair         |                    | 0.00             | 0.00       | 0.00         |              | 0.00                   |                   | -                                     |
| 506 | --- | Adult Education/Music/Guidance    |                    | 405,590.10       | 134,216.70 | 169,358.14   | 20,524.31    | 349,924.35             |                   | 349,924.35                            |
| 507 | --- | Childcare                         |                    | 1,762,458.10     | 788,581.80 | 1,133,673.40 | 316,295.53   | 1,101,070.97           |                   | 1,101,070.97                          |
| 508 | --- | Out of Town Tuition Reimbursement |                    | 67,477.79        | 2,405.16   |              |              | 69,882.95              |                   | 69,882.95                             |
| 509 | --- | Summer School                     |                    | 31,271.16        | 5,200.00   | 4,000.00     |              | 32,471.16              |                   | 32,471.16                             |
| 510 | --- | School Choice                     | 250,000.00         | 2,604,574.48     | 121,062.00 | 185,521.42   |              | 2,540,115.06           |                   | 2,540,115.06                          |
| 511 | --- | Civic Activities                  |                    | 241,569.11       | 109,137.50 | 50,419.04    | 8,153.99     | 292,133.58             | 29,100.00         | 321,233.58                            |
| 516 | --- | Transportation                    | 328,000.00         | 1,464,219.35     | 217,803.41 | 113,909.32   | 178,306.50   | 1,389,806.94           |                   | 1,389,806.94                          |
| 517 | --- | Student Activity                  |                    | 350,489.34       | 43,084.40  |              |              | 393,573.74             |                   | 393,573.74                            |
| 518 | --- | Turf Fields                       |                    | 286,317.79       | 27,824.50  | 2,690.54     |              | 311,451.75             | 36,817.50         | 348,269.25                            |

## Balance Sheet New

As of November 30, 2023

|                                 | <u>Nov 30, 23</u>        |
|---------------------------------|--------------------------|
| ASSETS                          |                          |
| Current Assets                  |                          |
| Checking/Savings                |                          |
| CHS Enterprise Checking         | 53,506.03                |
| Enterprise Agency Account       | 195,302.60               |
| Total Checking/Savings          | <u>248,808.63</u>        |
| Total Current Assets            | <u>248,808.63</u>        |
| TOTAL ASSETS                    | <u><u>248,808.63</u></u> |
| LIABILITIES & EQUITY            |                          |
| Liabilities                     |                          |
| Current Liabilities             |                          |
| Other Current Liabilities       |                          |
| Equity - Athletics              | 159.58                   |
| Equity - ATWE                   | 991.51                   |
| Equity - Band                   | 3,261.70                 |
| Equity - Basketball Girls       | 547.77                   |
| Equity - Best Buddies           | 301.90                   |
| Equity - Career Center          | 1,422.58                 |
| Equity - Cheerleading           | 1,877.99                 |
| Equity - Chorus                 | 1,137.38                 |
| Equity - Class of 23            | 10,845.96                |
| Equity - Class of 24            | 49,977.70                |
| Equity - Class of 25            | 6,486.58                 |
| Equity - Class of 26            | 4,683.23                 |
| Equity - Cross Country          | 2,250.00                 |
| Equity - Dance Team             | 1,613.41                 |
| Equity - DECA                   | 8,609.54                 |
| Equity - ECO Club               | 1,224.46                 |
| Equity - Field Hockey           | 1,027.97                 |
| Equity - Field Trips            | 3,665.44                 |
| Equity - Fine Arts              | 4,948.70                 |
| Equity - Football               | 215.46                   |
| Equity - Gen. Student Body Fund | 6,697.43                 |
| Equity - Golf                   | 0.00                     |
| Equity - Ice Hockey Boys        | 1,113.06                 |
| Equity - Ice Hockey Girls       | 440.85                   |
| Equity - International Relation | 444.06                   |
| Equity - Key Club / Interact    | 5,253.05                 |
| Equity - Lacrosse Boys          | 2,177.06                 |
| Equity - Lacrosse Girls         | 4,263.88                 |
| Equity - LIME                   | 3,887.11                 |

## Balance Sheet New

As of November 30, 2023

|                                 | Nov 30, 23               |
|---------------------------------|--------------------------|
| Equity - Lion Yearbook          | 4,355.72                 |
| Equity - Melting Pot Club       | 734.48                   |
| Equity - Mme Queenan Boutique   | 387.42                   |
| Equity - Mock Trial             | 255.50                   |
| Equity - National Business HS   | 436.78                   |
| Equity - National Honor Society | 1,162.63                 |
| Equity - National Science HS    | 2,522.00                 |
| Equity - NEHS                   | 990.42                   |
| Equity - Orchestra              | 635.22                   |
| Equity - PAVE Program           | 487.78                   |
| Equity - Rugby                  | 4,842.28                 |
| Equity - SAGA/PRISM             | 665.15                   |
| Equity - Ski Team               | 1,062.75                 |
| Equity - Soccer Boys            | 2,375.11                 |
| Equity - Soccer Girls           | 7,340.50                 |
| Equity - Softball               | 3,364.35                 |
| Equity - Speech & Debate Team   | 1,370.23                 |
| Equity - Student Council        | 3,192.06                 |
| Equity - Student Trainers       | 403.50                   |
| Equity - Swim Team Boys         | 1,549.83                 |
| Equity - Swim Team Girls        | 1,277.00                 |
| Equity - Tennis Boys            | 16.15                    |
| Equity - Tennis Girls           | 962.87                   |
| Equity - Theatre Guild          | 63,705.42                |
| Equity - TJF (GIVE)             | 785.76                   |
| Equity - Track                  | 2,062.04                 |
| Equity - Travel Abroad          | 0.00                     |
| Equity - Tri-M                  | 89.40                    |
| Equity - Voice Student News     | 365.00                   |
| Equity - Volleyball Boys        | 680.18                   |
| Equity - Volleyball Girls       | 7,697.05                 |
| Equity - World Language HS -LFS | 147.80                   |
| Equity - Wrestling              | 3,360.89                 |
| Total Other Current Liabilities | <u>248,808.63</u>        |
| Total Current Liabilities       | <u>248,808.63</u>        |
| Total Liabilities               | <u>248,808.63</u>        |
| TOTAL LIABILITIES & EQUITY      | <u><u>248,808.63</u></u> |

McCarthy Middle School  
Balance Sheet  
As of November 30, 2023

|                            | <u>Nov 30, 23</u> |
|----------------------------|-------------------|
| ASSETS                     |                   |
| Current Assets             |                   |
| Checking/Savings           |                   |
| McCarthy Agency Account    | 22,944.16         |
| McCarthy Principal Account | 13,391.62         |
|                            | <u>36,335.78</u>  |
| Total Checking/Savings     | 36,335.78         |
| Total Current Assets       | <u>36,335.78</u>  |
| TOTAL ASSETS               | <u>36,335.78</u>  |
| LIABILITIES & EQUITY       |                   |
| Equity                     |                   |
| Band                       | 7,812.25          |
| Chorus                     | 2,226.39          |
| Cross Country              | 167.93            |
| Drama                      | 7,869.86          |
| General Student Body Fund  | 493.80            |
| Grade 5 and Field Trips    | 583.05            |
| Grade 6 and Field Trips    | 765.32            |
| Grade 7 and Field Trips    | 6,085.45          |
| Grade 8 and Field Trips    | 2,980.77          |
| Orchestra                  | 1,328.37          |
| Student Council            | 5,372.53          |
| Year Book                  | 650.06            |
|                            | <u>36,335.78</u>  |
| Total Equity               | 36,335.78         |
| TOTAL LIABILITIES & EQUITY | <u>36,335.78</u>  |

Parker Middle School  
Balance Sheet  
As of November 30, 2023

|                            | <u>Nov 30, 23</u> |
|----------------------------|-------------------|
| ASSETS                     |                   |
| Current Assets             |                   |
| Checking/Savings           |                   |
| Parker Agency Account      | 37,469.89         |
| Parker Principal Account   | 12,499.65         |
| Total Checking/Savings     | <u>49,969.54</u>  |
| Total Current Assets       | <u>49,969.54</u>  |
| TOTAL ASSETS               | <u>49,969.54</u>  |
| LIABILITIES & EQUITY       |                   |
| Equity                     |                   |
| Band                       | 428.48            |
| Chorus                     | 5,152.32          |
| Cross Country              | 70.00             |
| Drama                      | 32,477.79         |
| General Student Body Fund  | 376.76            |
| Grade 5 and Field Trips    | 325.31            |
| Grade 6 and Field Trips    | 459.74            |
| Grade 7 and Field Trips    | 2,925.34          |
| Grade 8 and Field Trips    | 1,471.71          |
| Orchestra                  | 443.17            |
| Student Council            | 66.15             |
| Yearbook                   | 5,772.77          |
| Total Equity               | <u>49,969.54</u>  |
| TOTAL LIABILITIES & EQUITY | <u>49,969.54</u>  |



# 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: January 12, 2024

Re: Recommended FY2024 Budget Transfers – Science Lab Renovations and Science Equip

---

I am writing to request two budget transfers for FY2024 as follows:

The first budget transfer is shifting budgeted funds from one account where we plan to be favorable to the local capital land and buildings account. The budget transfer is for the McCarthy Middle School Science laboratory renovations, which required additional abatement services shift while completing the plumbing updates.

| From           |                         | To             |                         | Amount |
|----------------|-------------------------|----------------|-------------------------|--------|
| 12305600-51050 | Salary Harrington Clsrm | 17200000-57800 | Capital Land & Building | 1,600  |

*I recommend the school committee vote to approve this FY2024 local operating budget transfer of \$ 1,600 from the account noted to the local capital land and buildings account as presented.*

The second budget transfer is shifting budgeted funds from the science supply account to the science equipment account. The budget transfer is for the Chelmsford High School Science Prep area used in AP Biology and Chemistry (i.e. micropipettes, lab carts, incubator).

| From           |                      | To             |                   | Amount |
|----------------|----------------------|----------------|-------------------|--------|
| 12430178-54000 | Supplies CHS Science | 12420178-58510 | Equip CHS Science | 6,000  |

*I recommend the school committee vote to approve this FY2024 local operating budget transfer of \$ 6,000 from the account noted to the CHS Science Equipment account as presented.*

# 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: January 12, 2024

Re: 2024/25 Kindergarten Registration

---

Kindergarten Registration for the 2024/25 school year will begin January 30, 2024 and January 31, 2024 at the Central Administration Offices from 9:00 a.m. to 6:00 p.m. Parents and guardians are currently making appointments (in approximate fifteen-minute increments) for their registration meeting. This information is posted on the Chelmsford Public Schools website and is announced through other outlets (i.e. ConnectEd and social media). Attached are the flyers announcing Kindergarten registration as posted on the CPS website.



## 2024-25 Kindergarten Registration Open

*Kindergarten registration for the 2024-25 academic year must be made by appointment.*

**[RESERVE YOUR APPOINTMENT HERE](#)**

### **WHEN:**

- Tuesday, Jan. 30, 2024 from 9:00 a.m.-6:00 p.m.
- Wednesday, Jan. 31, 2024 from 9:00 a.m.-6:00 p.m.

### **WHERE:**

- Chelmsford Public Schools Central Administration Office, 230 North Road, Chelmsford, MA.

### **STIPULATIONS:**

- Children entering kindergarten must be 5 years of age on or before August 31, 2024.
- Parents/guardians must complete the Google form with contact information and preferred appointment time (appointments take approximately 15 minutes).
- A staff member will follow-up with each parent to confirm date and time of appointment.

### **WHEN YOU ARRIVE TO REGISTRATION:**

A staff member will direct parents to a table representing each elementary school to process their student registration packet. In addition to the completed student registration packet, parents are required to submit the following required documentation:

1. A parent driver's license
2. Proof of residency/home ownership:
  - A copy of your mortgage statement or
  - Recently signed P&S Agreement, which requires follow-up with a home closing document or
  - Signed lease agreement or
  - Notarized Affidavit Supporting Residence document with the homeowner's real estate tax bill and copy of homeowner's driver's license.
3. Utility bill with name and address

4. A copy of the child's birth certificate
5. Certificate of lead poisoning and vision exam with stereopsis documentation
6. A physical examination within one year of entrance to school or within 30 days after school entry and updated immunizations covering the following:
  - diphtheria (5 doses)
  - pertussis (5 doses)
  - tetanus (5 doses; Td booster grade 7)
  - mumps-rubella-measles (2 doses)
  - polio (4 doses)
  - varicella (2 doses or Dr. documentation of chicken pox)
  - Hepatitis B (3 doses)
7. A copy of a current immunization record is required for registration.

If additional immunizations are needed prior to the beginning of school, a copy of the complete immunization record which meets state requirements must be provided prior to school entrance.

### **IF YOU ARE UNABLE TO SCHEDULE AN APPOINTMENT:**

Families who are not able to schedule an appointment for one of these two dates may complete the registration packet from the website and drop it off at the school administration central office located at 230 North Road, Chelmsford, MA 01824. Office hours are Monday through Friday between 8 a.m.-4 p.m.

Additional information about student registrations and packets may be found on the CPS website registration page.

### **ALL DOCUMENTATION IS REQUIRED AT THE TIME OF REGISTRATION**

**Contact:**

Ms. Jane McDonald  
Central Registrar  
Phone: 978-251-5100, ext. 6901  
mcdonaldj@chelmsford.k12.ma.us

# CHELMSFORD PUBLIC SCHOOLS

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

To: Dr. Jay Lang, Superintendent of Schools

From: Robyn Corbett, Executive Assistant to the Superintendent

Date: January 8, 2024

**Re: Personnel Report – December 2023**

---

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

**Personnel Report – December 2023**

**New Hires**

**Danielson, April**

**Lunch/Recess Aide**

**Byam Elementary School**

Effective date: 1/2/24

**Laferriere, Gabrielle**

**Paraprofessional**

**Center Elementary School**

Effective date: 12/18/23

**Pardo, Angela**

**Paraprofessional**

**Center Elementary School**

Effective date: 1/2/24

**Pooley, Jessica**

**Grade 1 Teacher**

**Center Elementary School**

Effective date: 1/2/24

**Prees, Evan**

**Paraprofessional**

**Byam Elementary School**

Effective date: 12/11/23

**Resignations:**

**Evans-Rohde, Sasha**

**School Nutrition Administrative Assistant**

**Chelmsford Public Schools**

Effective date: 1/5/24

**Lagou-Stathopoulos, Maria**

**Paraprofessional**

**Parker Middle School**

Effective date: 12/8/23

**Manchala, Janaki**  
**Paraprofessional**  
**Center Elementary School**  
Effective date: 12/8/23

**O'Grady, Desmond**  
**ABA Paraprofessional**  
**McCarthy Middle School**  
Effective date: 12/21/23

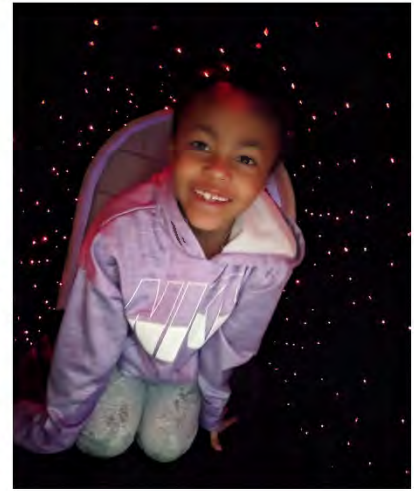
**Ramu, Krithika**  
**Paraprofessional**  
**McCarthy Middle School**  
Effective date: 12/1/23

[Retirements:](#)

[Assignment Changes:](#)

**Autio, Jennifer (formerly ABA Paraprofessional @ Harrington Elementary School)**  
**Paraprofessional**  
**Harrington Elementary School**  
Effective date: 12/11/23

# Valley Collaborative 2023 Annual Report





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## General Information

*Name of the collaborative: Valley Collaborative*

### **Contact Information**

**Executive Director:** Dr. Chris A. Scott

**Email:** cscott@valleycollaborative.org

**Address:**

11 Executive Park Drive  
N. Billerica, MA 01862

**Phone:**

978-528-7800

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

**Academic and fiscal year:** 2022-2023 – FY '23

## Valley Collaborative Mission

### **Mission Statement:**

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.

### **Vision Statement:**

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.

## Summary of Successes and Challenges

Message from Executive Director:

I would like to acknowledge 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, continue to be appreciative of the dedication shown by staff to elicit the best possible outcome for those we serve. Valley Collaborative's FY '23 school year was very successful programmatically and financially.

- The financial position of the Collaborative remains very strong. Valley had a surplus of \$1.1 million in FY'23 which was returned to its member districts.

- The total assets at June 30, 2023 were \$20,024,009.
- Valley's Capital fund remains fully funded with \$1.5 million in FY '23.
- The balance of the OPEB fund as of June 30, 2023 was \$6,598,707 making the Trust 78.5% funded. According to Valley's OPEB administrator, Valley is fully funded and future contributions could put it in a position to be "super funded". Also, Valley has one of the highest funded OPEB Trust among Collaboratives in the Commonwealth.
- The Collaborative's net position, end of year, remains solid at \$11 million. This is the result of strong Board oversight, solid financial management, proper billing and collections of receivables.
- In the spirit of continuous improvement, the Collaborative made significant capital purchases in FY '23 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. The DDS programmatic and administrative audit resulted in an impressive score of 86%/98% respectively.

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

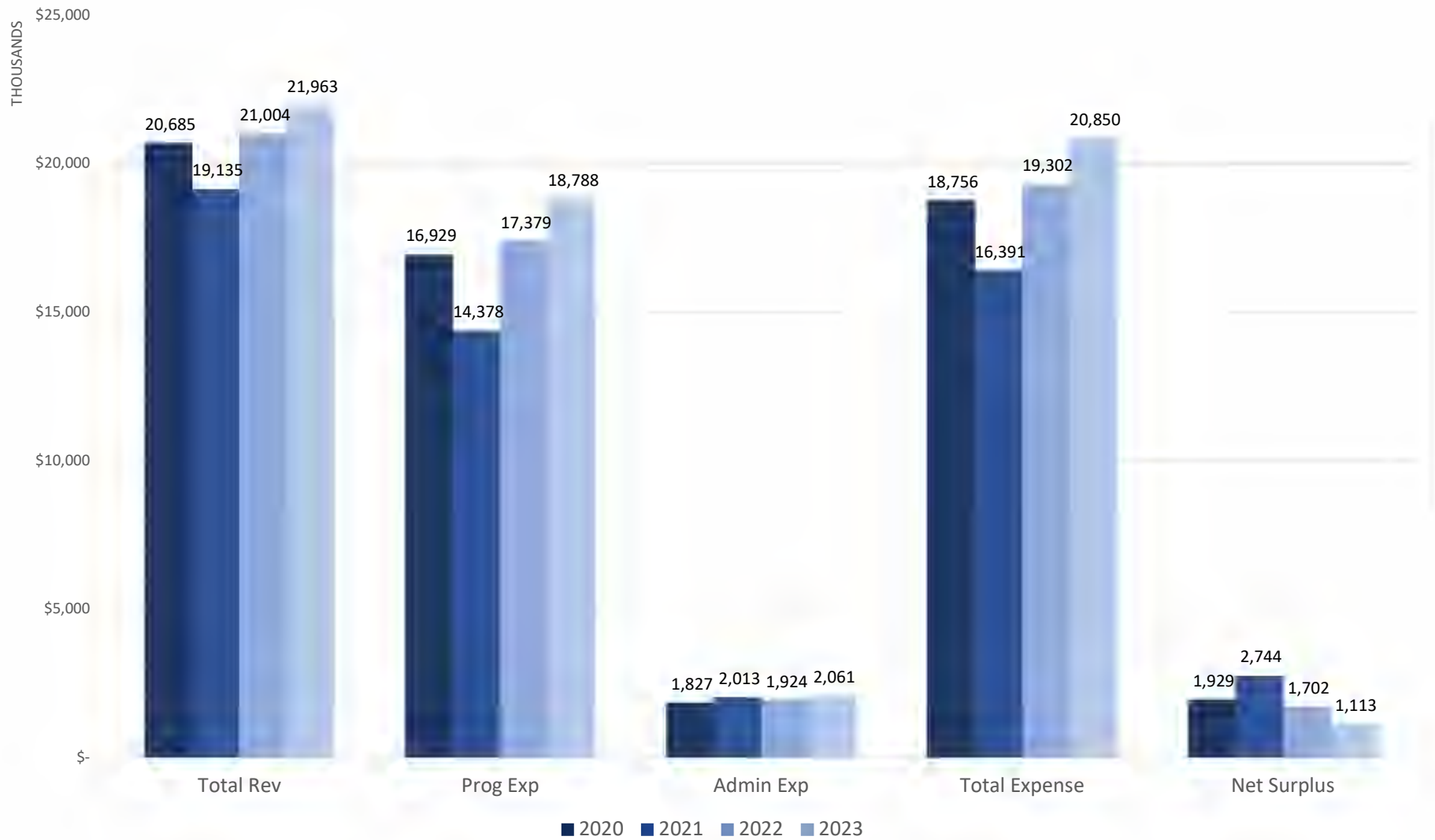
Valley Collaborative

Summary of Financial Activity

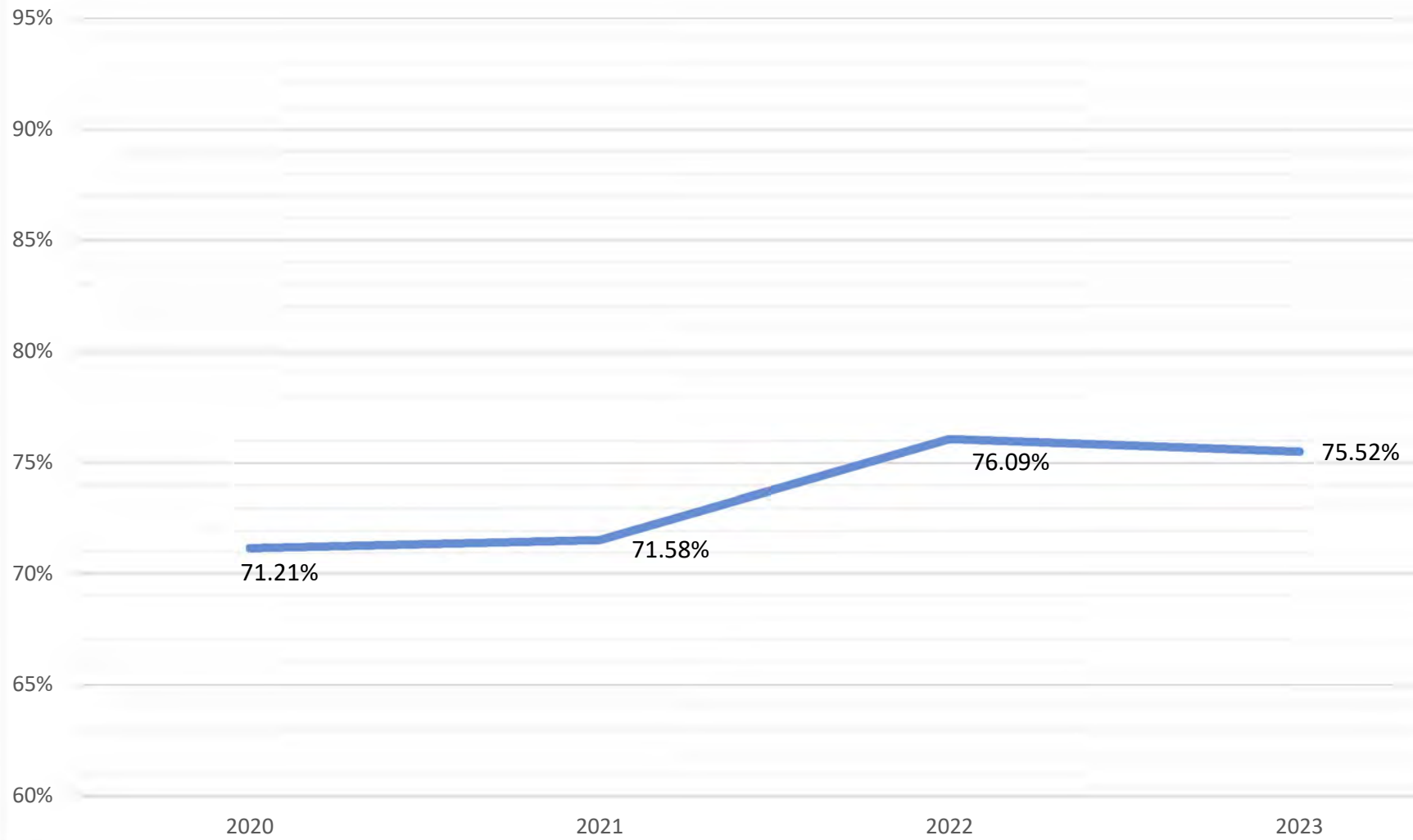
For the year ended June 30, 2023

## General Fund Activities

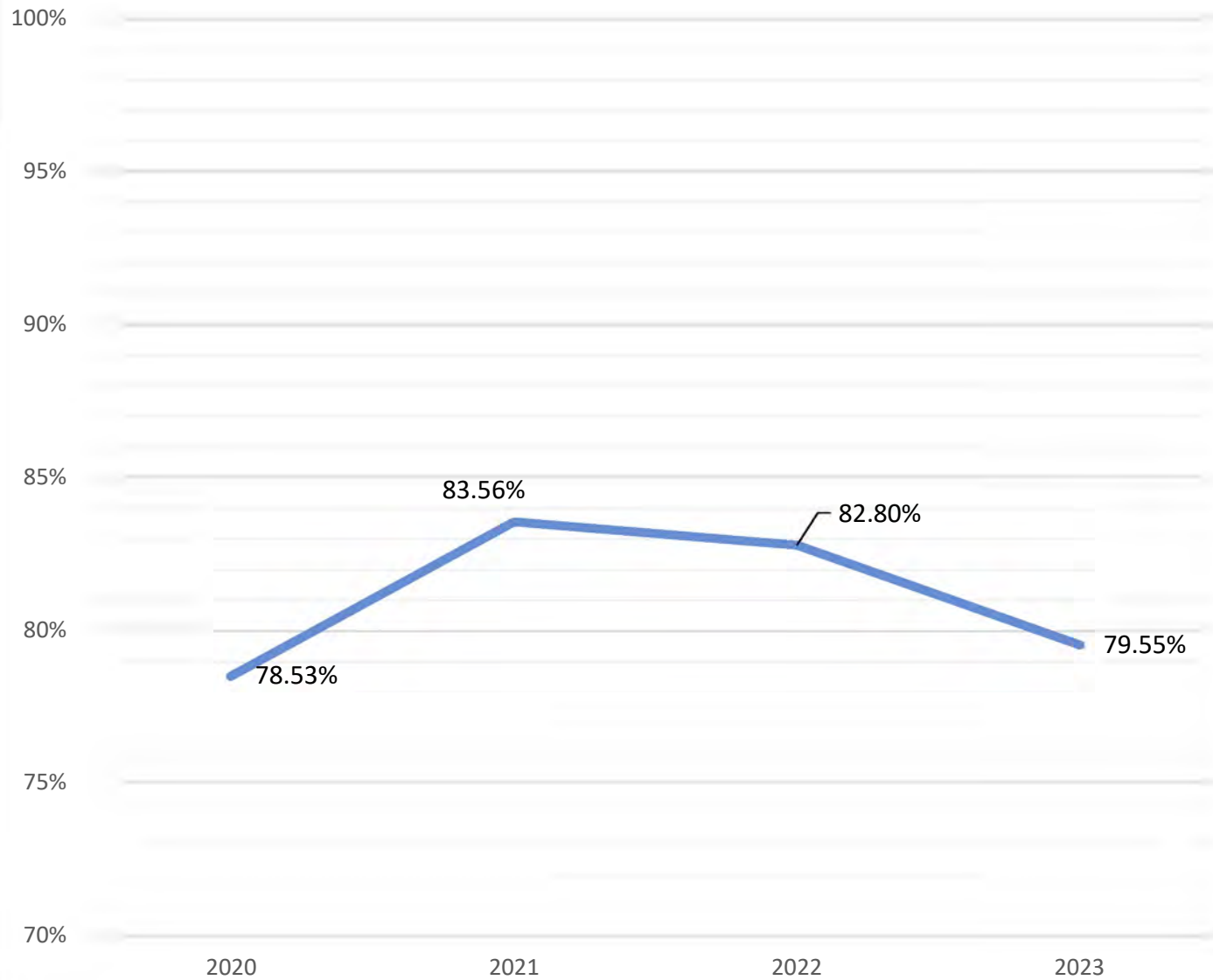
(Excludes Transportation and On-Behalf)



## Personnel Expense as a Percentage of Revenue

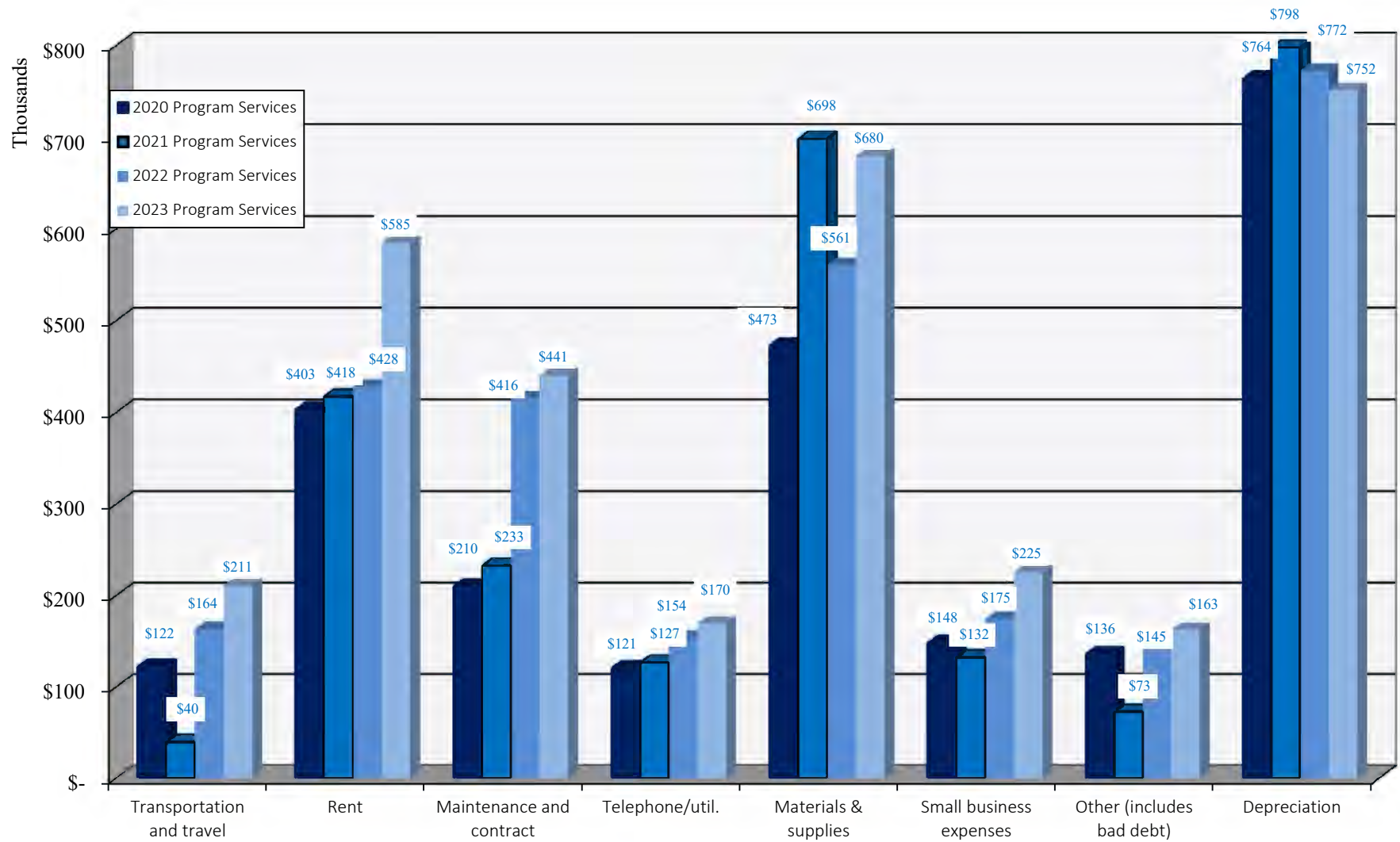


## Personnel Expense as a Percentage of Total Expense





## Program Expense Comparison (Excludes Payroll)



Derived from audited financial statements for discussion purposes only.

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

None

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

Valley Collaborative was founded in 1976. It has been in existence for 47 years.

## Revenue and Expenditure Information for the Subject Year

Please see full financial audit, posted on the website and page 29 of this document, for further details.

## 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 '23 were:

- Chairperson Mr. Timothy Piwowar, Superintendent of the Billerica Public Schools
- Dr. Michael Flanagan, Superintendent of the Tyngsborough Public Schools
- Dr. Jay Lang, Superintendent of the Chelmsford Public Schools
- Mr. Steven Stone, Superintendent of the Dracut Public Schools
- Dr. Laura Chesson, Superintendent of the Groton-Dunstable Regional School District
- Dr. Denise Pigeon, Superintendent of Nashoba Valley Technical School District
- Mr. Brad Morgan, Superintendent of the North Middlesex Regional School District
- Ms. Brenda Theriault-Regan, Superintendent of the Tewksbury Public Schools
- 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. Jessica Scalzi, Lead Nurse

DESE Program Staff:

Ms. Heather MacKay, Principal, Valley Elementary School

Ms. Nicole Noska, Principal, Valley Middle School and Valley Transitional High School – Transitional

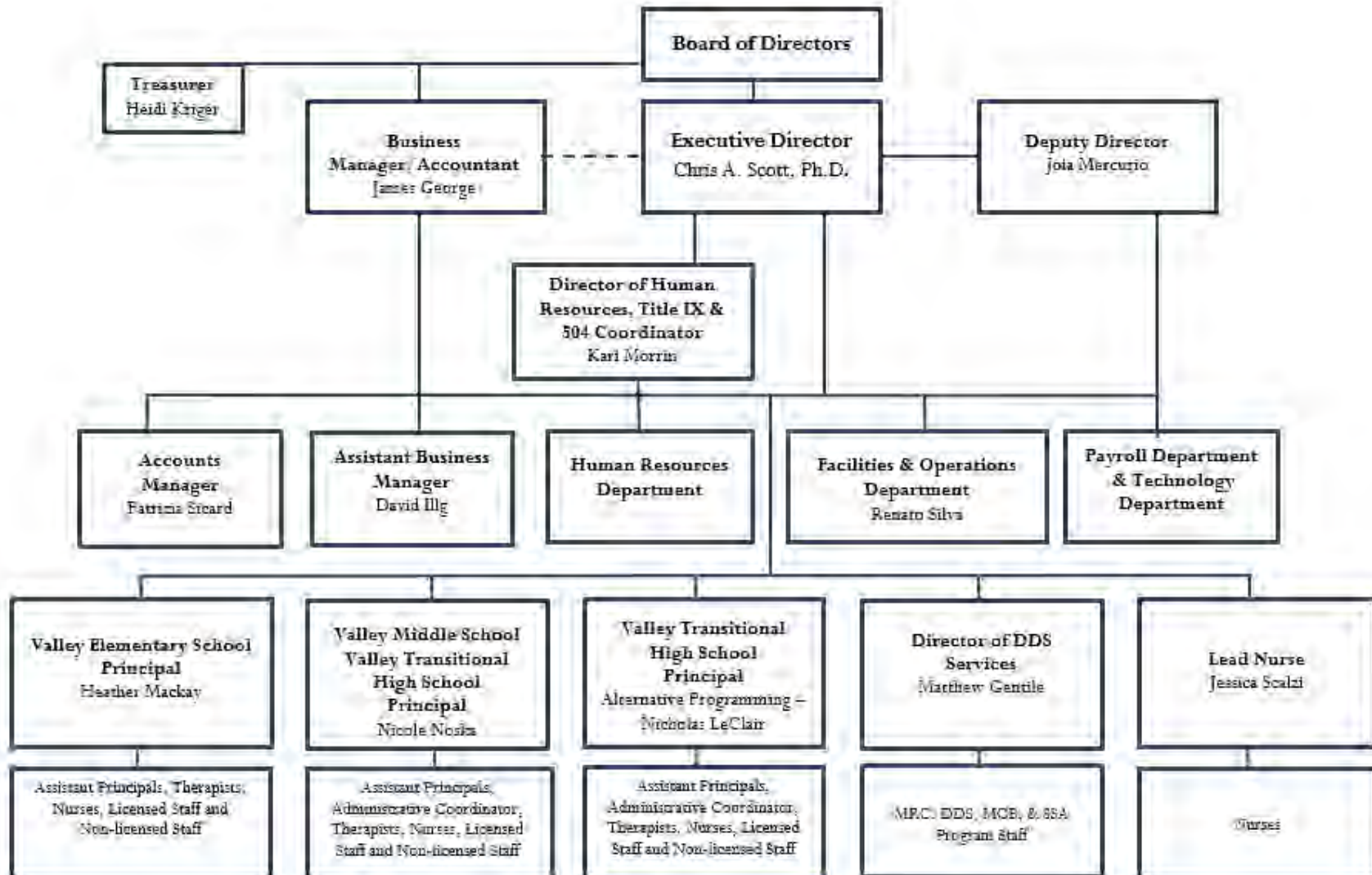
Mr. Nicholas LeClair, Principal, Valley Transitional High School – Alternative

DDS/MRC Program Staff:

Mr. Matthew Gentile, Director of DDS

Ms. Patricia Sicard, Accounts Manager

Valley Collaborative Organizational Chart



## 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.

### 2022-2023 Number of Students Served

Valley Collaborative served 320 students (K-Age22) during the 2022-2023 school year. Valley's Adult Services served 115 individuals in our DDS program and 113 individuals in our MRC program.

### 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

#### Location of the Programs

135 Coburn Road, Tyngsborough, MA

### Arrangements with Member Districts to Maximize Integration Opportunities for Students

#### Detailed Description of the Program

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

### Location of the Program

40 Linnell Circle, Billerica, MA

### Arrangements with Member Districts to Maximize Integration Opportunities for Students

### Detailed Description of the Program

## **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. Pragmatic Social Behavior (PSB) 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

### Location of the Program

40 Linnell Circle, Billerica, MA

### Arrangements with Member Districts to Maximize Integration Opportunities for Students

### Detailed Description of the Programs

#### ***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, restoration, 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.

### ***Dual enrollment***

We provide distinctive dual enrollment options, empowering students to explore academic and vocational potential. Through strategic partnerships with local colleges, vocational training institutions, and educational agencies, students can enroll in courses aligning with their interests and career goals. This program enables them to earn college and trade school credits during high school, gaining hands-on experience in diverse vocational fields. If desired, students may also enroll in virtual high school classes not offered in our program.

Valley currently partners with the following organizations for dual enrollment:

- Middlesex Community College
- The Peterson School
- TEC Connections Academy

### **Adult Services**

11 Executive Park Drive, North Billerica MA 01862

### ***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).

### Today and Tomorrow

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 Massachusetts Rehabilitation Commission Funded Programs

#### ***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.

### Job Development

#### ***Independent Employment Support Services***

Valley's Independent Employment Support Services provide individuals support in seeking out and maintaining competitive, independent employment. Services are specifically shaped and delivered to support individuals to reach their independent employment goals, with a Valley Collaborative Job Developer supporting the individual in all facets of gaining competitive, independent employment including but not limited to; interest inventorying, job exploration, matching of interests and specific employment fields, job searching, resume building, job application, interviewing, on-boarding and orientation, and continued support throughout employment with the individual and any potential supervisors on the job.

### Home and Work Transportation

Valley's Today and Tomorrow Program also provides transportation to and from the individuals residence. This service is essential to the individuals' success as it assures they will be able to access the program on a daily basis and in a timely manner. In addition, Valley provides transportation to individuals working independently in the community. Providing individuals transportation to and from independent employment breaks down a barrier that has long hindered their ability to access these specific types of opportunities in their community.

### Additional Services

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, Behavioral Intervention Counseling and Social Work

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
- Executive Functioning
- Activities of daily living(ADLs)
- 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 their 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/school adjustment counselors and guidance counselors. Social workers or school adjustment counselors also hold a Massachusetts state board license as either an LICSW, LCSW or LMHC as appropriate for their field.

### 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 and self-advocacy. 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, health promotion, disease surveillance and intervention of acute and chronic conditions. The Collaborative is in compliance with Massachusetts DESE and Massachusetts Department of Public Health regulation. We employ two full-time Registered Nurses, one at our Valley Elementary School and one at our Transitional Middle/High School. We are staffed with an LPN at each of our schools as well. The Adult Services program is staffed with an LPN to assist with acute and chronic medical conditions for our over 22 individuals.

### 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

Valley Collaborative provides 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

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.

## 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)
- Transition Specialist
- Counseling
- ABA Therapist
- Board Certified Behavior Analyst
- Tutoring
- One-on-one 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
- Augmentative and Alternative Communication (AAC) Evaluation
- Occupational Therapy Evaluation
- Physical Therapy Evaluation
- Functional Behavioral Assessment
- Transition Assessments
  - Sensory-motor
  - Gross & Fine Motor
  - Coping/Adaptive Behavior
  - Strengths, Preferences and Interests
  - Work Adjustment, Job Readiness
  - Autonomous Living
  - Learning Style
  - Student Observation
  - Adaptive Living
  - Transition
  - Self-Determination
  - Social
  - Employability
  - Person-Centered Planning

- Observational Assessment

Throughout the 2022-2023 school year, Valley provided 7 contracted services to its member districts for students/individuals in their own districts.

### 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.

### Cooperative Purchasing

The Collaborative does not offer cooperative purchasing.

### 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.



Service Fees Comparisons

**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 | Private Schools Average |
|---|-----------------------|----------------------|--------------------------------|---------------------|-------------------|---------------|------------------------------|---------------------------------|------------------------------|-------------------------|-------------------------|
| 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                     | \$582.66                | <b>\$488.80</b>         |
| Elementary School - Pragmatic, Sensory, and Behavior            | \$390.81              | \$536.58             |                                |                     | \$613.50          | \$548.12      | \$534.89                     |                                 | \$215.02                     | \$582.66                | <b>\$488.80</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                     | \$582.66                | <b>\$496.69</b>         |
| High School & Middle School - School & Life Skills Training ISN | \$390.81              | \$536.58             | \$551.94                       |                     | \$613.50          |               | \$534.89                     |                                 | \$215.02                     | \$582.66                | <b>\$489.34</b>         |
| High School - School to Work Program                            |                       |                      |                                |                     |                   |               |                              |                                 |                              |                         | N/A                     |
| High School - Alternative Program                               |                       |                      |                                | \$335.52            | \$613.50          |               |                              |                                 |                              | \$582.66                | <b>\$510.56</b>         |
| High School - Alternative Vocational Program                    |                       |                      |                                |                     |                   |               |                              |                                 |                              |                         | N/A                     |

Quantitative Comparisons to Private Schools

**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                        | \$488.80                       | \$240.00                                | \$206.16                                | 42%   | \$300.00                                    | \$188.80                                    | 39%   |
| Elementary School - Pragmatic, Sensory, and Behavior            | \$488.80                       | \$240.00                                | \$206.16                                | 42%   | \$300.00                                    | \$188.80                                    | 39%   |
| 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                     | \$496.69                       | \$179.00                                | \$271.41                                | 55%   | \$223.75                                    | \$272.94                                    | 55%   |
| High School & Middle School - School & Life Skills Training ISN | \$489.34                       | \$294.00                                | \$146.40                                | 30%   | \$367.50                                    | \$121.84                                    | 25%   |
| High School - School to Work Program                            |                                | \$179.00                                | N/A                                     | N/A   | \$223.75                                    | N/A   | N/A   |
| High School - Alternative Program                               | \$510.56                       | \$210.00                                | \$223.97                                | 44%   | \$262.50                                    | \$248.06                                    | 49%   |
| High School - Alternative Vocational Program                    |                                | \$210.00                                | N/A                                     | N/A   | \$262.50                                    | N/A   | N/A   |

**Valley Collaborative**

Financial Statements

For the Year Ended June 30, 2023

**Valley Collaborative**  
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For the Year Ended June 30, 2023

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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 Audit of 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, 2023, 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, 2023, 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.

**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 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 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 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 16, 2023, 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 16, 2023

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, 2023 with comparative information from the fiscal years ended June 30, 2022 and 2021. 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>2023</u>         | <u>2022</u>         | <u>2021</u>         |
|---|---------------------|---------------------|---------------------|
| Assets  |                     |                     |                     |
| Current Assets                                  | \$ 9,638,049        | \$ 8,445,166        | \$10,490,104        |
| Non-current assets, net**                       | <u>10,385,960</u>   | <u>11,157,458</u>   | <u>7,678,271</u>    |
| Total Assets                                    | <u>20,024,009</u>   | <u>19,602,624</u>   | <u>18,168,375</u>   |
| Deferred Outflows Related to OPEB               | <u>1,943,312</u>    | <u>2,010,393</u>    | <u>1,920,344</u>    |
| Total Assets and Deferred Outflows of Resources | <u>\$21,967,321</u> | <u>\$21,613,017</u> | <u>\$20,088,719</u> |

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

|   |                     |                     |                     |
|---|---------------------|---------------------|---------------------|
| Liabilities   |                     |                     |                     |
| Current Liabilities                                   | \$ 2,933,189        | \$ 2,043,673        | \$ 3,703,018        |
| Long Term Liabilities**                               | <u>4,925,869</u>    | <u>5,328,811</u>    | <u>2,489,196</u>    |
| Total Liabilities                                     | <u>7,859,058</u>    | <u>7,372,484</u>    | <u>6,192,214</u>    |
| Deferred Inflows Related to OPEB                      | <u>3,037,142</u>    | <u>2,508,045</u>    | <u>2,544,128</u>    |
| Net Position  |                     |                     |                     |
| Unrestricted  | \$ 2,658,926        | \$ 3,005,486        | \$ 2,153,213        |
| Restricted – grants and contributions                 | 30,583              | 23,891              | 20,893              |
| Restricted – renovation project/capital reserve       | 1,500,000           | 1,500,000           | 1,500,000           |
| Invested in right-of-use assets, net of liabilities** | ( 58,449)           | ( 32,684)           | -                   |
| Invested in capital assets, net of related debt       | <u>6,940,061</u>    | <u>7,235,795</u>    | <u>7,678,271</u>    |
| Total Net Position                                    | <u>\$11,071,121</u> | <u>\$11,732,488</u> | <u>\$11,352,377</u> |

During the fiscal year ended June 30, 2023, the Collaborative's overall net position decreased by approximately \$661,000. Total assets increased by approximately \$421,000 primarily as a result of continued strong operations and oversight increasing the overall cash position of the Collaborative. Total liabilities increased by approximately \$487,000 which was primarily the result of the board's vote to return approximately \$816,000 of cumulative surplus back to member districts that had not yet been paid out by June 30, 2023. Liabilities also increased by \$250,000 in prepaid tuition paid by one of the member districts in comparison to fiscal year 2022. The payment of the lease liability for fiscal year 2023 was approximately \$450,000. The remaining difference is a result of the timing of payments in comparison to the prior fiscal year. The Collaborative realized a decrease in net position from operations, including depreciation on capital assets right-of-use lease expense and other postemployment benefits expense, of approximately \$679,000, and a transfer to the OPEB trust account of approximately \$64,000.

During the fiscal year ended June 30, 2022, the Collaborative's overall net position increased by approximately \$381,000. Total 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.

#### SUMMARY OF ACTIVITIES

|   | <u>2023</u>         | <u>2022</u>       | <u>2021</u>          |
|---|---------------------|-------------------|----------------------|
| Revenues/Gains*   | \$21,984,406        | \$21,050,749      | \$19,256,330         |
| Program Expenses/Losses*  | 19,048,642          | 17,879,061        | 15,035,772           |
| Administrative Expenses/Losses*   | <u>2,137,683</u>    | <u>1,941,085</u>  | <u>2,017,101</u>     |
| Total Expense*  | <u>21,186,325</u>   | <u>19,820,146</u> | <u>17,052,873</u>    |
| Change in net position, before increase in net retirement health benefit obligation and credits to member districts | 798,081             | 1,230,603         | 2,203,457            |
| Increase in net retirement health benefit obligation  | <u>(643,839)</u>    | <u>(849,716)</u>  | <u>(737,163)</u>     |
| Change in net position before credits to member districts   | 154,242             | 380,887           | 1,466,294            |
| Credits to member districts   | <u>( 815,609)</u>   | <u>-</u>          | <u>( 2,600,000)</u>  |
| Change in Net Position**  | <u>(\$ 661,367)</u> | <u>\$ 380,887</u> | <u>(\$1,133,706)</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 2023 and 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, 2023, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$934,000 (5%). In the fiscal year ended June 30, 2022, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$1,795,000 (9%). The changes within fiscal years are due primarily to changes in student enrollment in the respective years. Changes in fiscal year 2023 enrollment are primarily a result of the recovery from the impacts of the COVID-19 pandemic and student counts returning back to pre-pandemic levels.

#### Operating Expenses

In the fiscal year ended June 30, 2023, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$1,366,000, or 7%, compared to the fiscal year ended June 30, 2022. Increases in expenses were primarily a result of increased employee and benefit costs, as well as other programmatic costs required to service student enrollment levels. Personnel costs increased by approximately \$762,000 in the fiscal year ended June 30, 2023 as a result for the increase in staffing needs. Materials, supplies and equipment costs increased by approximately \$119,000, travel expense increased by approximately \$47,000, small business related expenses increased by \$50,000, lease services increased by \$157,000 as a result of a full year lease of 11 Executive Park Drive and field trip expense increased by approximately \$22,000. Supplies increased as a result of outfitting new property rented as well as the increase in the student population. 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, 2022, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$2,767,000, 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.

### **Governmental Funds Financial Highlights**

The Collaborative reported a total general fund balance of \$5,560,807, of which \$295,605 was nonspendable and the remaining \$5,265,202 was unassigned. The fund balance increased \$233,205 over the prior fiscal year, primarily due to net operating surplus of \$1,112,888 decreased by \$64,074 transferred to the OPEB trust account and \$815,609 of credits issued to member districts. Prepaid expenses decreased by \$45,287, primarily due to the use of the trade-in credit to purchase new vehicles. Cash increased by \$1,258,570.

Due to strong management, since the year ended June 30, 2013, the Collaborative has returned more than \$11,815,000 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, 2023, the Collaborative purchased and capitalized six vehicles, leasehold improvements and other equipment for use in its program with a total cost of \$455,787. The Collaborative did not sell, trade in or dispose of any vehicles or equipment in fiscal year 2023. The remaining trade in credit of \$43,576 from June 30, 2022 was completely used during fiscal year 2023 for the vehicle purchases.

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.

As of June 30, 2023, 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.

### **SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA) & LEASED ASSETS AND LIABILITIES**

During 2023, the Collaborative implemented GASB Statement No. 96 which requires recording right-of-use SBITA assets and related liabilities for all long-term SBITAs. The Collaborative evaluated its contracts effective July 1, 2022 and determined that the Collaborative had no agreements that exceeded a 12-month period. Therefore there is no value recognized in the financial statements as a result of implementing this standard.

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, 2023 was approved by its Board of Directors and then amended on April 27, 2023. For the fiscal year ended June 30, 2023, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$21,963,000 compared to final budgeted revenues of approximately \$21,800,000. 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 \$20,394,000 compared to final budgeted expenses of approximately \$21,367,000. The difference between actual expenses incurred and budgeted expenses is primarily from decreases in operating expenses due to continued oversight on spending and operations.

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.

### **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, 2023

**Assets**

|   |              |
|---|--------------|
| Current Assets  |              |
| Cash and cash equivalents                                   | \$ 6,008,030 |
| Accounts receivable, net                                    | 3,334,414    |
| Prepaid expenses and other assets                           | 295,605      |
| Total Current Assets  | 9,638,049    |
| Non-current Assets  |              |
| Right-of-use leased assets, net of accumulated amortization | 3,445,899    |
| Capitalized assets, net                                     | 6,940,061    |
| Total Non-current Assets                                    | 10,385,960   |
| Total Assets  | 20,024,009   |

**Deferred Outflows of Resources**

|  |                      |
|--|----------------------|
| Deferred Outflows of Resources Related to OPEB         | 1,943,312            |
| <b>Total Assets and Deferred Outflows of Resources</b> | <b>\$ 21,967,321</b> |

**Liabilities, Deferred Inflows and Net Position**

|   |              |
|---|--------------|
| Current Liabilities                       |              |
| Accounts payable and accrued liabilities  | \$ 1,221,897 |
| Deferred revenues                         | 500,000      |
| Lease liability, current portion          | 386,530      |
| Credits due to member districts           | 824,762      |
| Total Current Liabilities                 | 2,933,189    |
| Non-current Liabilities                   |              |
| Lease liabilities, net of current portion | 3,117,818    |
| Net OPEB liability                        | 1,808,051    |
| Total Non-current Liabilities             | 4,925,869    |
| Total Liabilities                         | 7,859,058    |

**Deferred Inflows of Resources**

|   |           |
|---|-----------|
| Deferred Inflows of Resources Related to OPEB | 3,037,142 |
|---|-----------|

**Net Position**

|  |                      |
|--|----------------------|
| Net Position   |                      |
| Unrestricted   | 2,658,926            |
| Restricted - contributions and other                               | 30,583               |
| Restricted - capital reserve fund                                  | 1,500,000            |
| Invested in right-of-use leased assets, net of related liabilities | (58,449)             |
| Invested in capital assets, net of related debt                    | 6,940,061            |
| Total Net Position   | 11,071,121           |
| <b>Total Liabilities, Deferred Inflows and Net Position</b>        | <b>\$ 21,967,321</b> |

**Valley Collaborative**  
Statement of Activities  
For the year ended June 30, 2023

| Functions/ Programs                            | Program Revenues     |                         |  | Net (Expense)<br>Revenue and<br>Changes in Net<br>Position |
|--|----------------------|-------------------------|--|--|
|  | Expenses             | Charges for<br>Services | Operating<br>Grants and<br>Contributions |  |
| <b>Governmental Activities:</b>                |                      |                         |  |  |
| Administration                                 | \$ 2,137,683         | \$ -                    | \$ -                                     | \$ (2,137,683)   |
| Education                                      | 17,686,456           | 17,901,369              | 4,010,246                                | 4,225,159  |
| Intergovernmental revenue and expense          | 2,793,171            | -                       | 2,793,171                                | -  |
| Other postemployment benefits                  | 643,839              | -                       | -  | (643,839)  |
| Interest expense                               | 134,900              | -                       | -  | (134,900)  |
| Capital asset depreciation and<br>amortization | 751,522              | -                       | -  | (751,522)  |
| Right-of-use asset amortization                | 475,764              | -                       | -  | (475,764)  |
| <b>Total Governmental Activities</b>           | <b>\$ 24,623,335</b> | <b>\$ 17,901,369</b>    | <b>\$ 6,803,417</b>                      | <b>\$ 81,451</b>   |
| <b>General Revenue and Other:</b>              |                      |                         |  |  |
| Interest                                       |                      |                         |  | 36,296   |
| Other  |                      |                         |  | 36,495   |
| Credits to member districts                    |                      |                         |  | (815,609)  |
| <b>Total General Revenue and Other</b>         |                      |                         |  | <b>(742,818)</b>   |
| <b>Change in Net Position</b>                  |                      |                         |  | <b>(661,367)</b>   |
| <b>Net Position, Beginning of Year</b>         |                      |                         |  | <b>11,732,488</b>  |
| <b>Net Position, End of Year</b>               |                      |                         |  | <b>\$ 11,071,121</b>                                       |

**Valley Collaborative**  
Balance Sheet  
Governmental Funds  
June 30, 2023

|  | <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                  | \$ 4,477,447        | \$ 1,500,000                | \$ 30,583                          | \$ 6,008,030                    |
| Accounts receivable, net                   | 3,334,414           | -                           | -                                  | 3,334,414                       |
| Prepaid expenses and other assets          | 295,605             | -                           | -                                  | 295,605                         |
| <b>Total Assets</b>                        | <b>\$ 8,107,466</b> | <b>\$ 1,500,000</b>         | <b>\$ 30,583</b>                   | <b>\$ 9,638,049</b>             |
| <b>LIABILITIES AND FUND BALANCES</b>       |                     |                             |                                    |                                 |
| <b>Liabilities:</b>                        |                     |                             |                                    |                                 |
| Accounts payable and accrued liabilities   | \$ 1,221,897        | \$ -                        | \$ -                               | \$ 1,221,897                    |
| Deferred revenues                          | 500,000             | -                           | -                                  | 500,000                         |
| Credits due to member districts            | 824,762             | -                           | -                                  | 824,762                         |
| <b>Total Liabilities</b>                   | <b>2,546,659</b>    | <b>-</b>                    | <b>-</b>                           | <b>2,546,659</b>                |
| <b>Fund Balances:</b>                      |                     |                             |                                    |                                 |
| Nonspendable                               | 295,605             | -                           | -                                  | 295,605                         |
| Restricted                                 | -                   | 1,500,000                   | 30,583                             | 1,530,583                       |
| Committed                                  | -                   | -                           | -                                  | -                               |
| Assigned                                   | -                   | -                           | -                                  | -                               |
| Unassigned                                 | 5,265,202           | -                           | -                                  | 5,265,202                       |
| <b>Total Fund Balances</b>                 | <b>5,560,807</b>    | <b>1,500,000</b>            | <b>30,583</b>                      | <b>7,091,390</b>                |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 8,107,466</b> | <b>\$ 1,500,000</b>         | <b>\$ 30,583</b>                   | <b>\$ 9,638,049</b>             |

**Valley Collaborative**

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2023

|  |                                    |
|--|------------------------------------|
| <b>Total fund balances, governmental funds</b>   | <b>\$ 7,091,390</b>                |
| 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.          | (3,037,142)                        |
| 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.  | 3,445,899                          |
| 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.                                   | (1,808,051)                        |
| 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.   | (3,504,348)                        |
| Deferred outflows relating to the other postemployment benefit obligation is not a current financial resource and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position. | 1,943,312                          |
| 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>6,940,061</u>                   |
| <b>Net position of governmental activities</b>   | <b><u><u>\$ 11,071,121</u></u></b> |

**Valley Collaborative**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2023

|  | <b>General<br/>Fund</b> | <b>Capital<br/>Reserve<br/>Fund</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|--|-------------------------|-------------------------------------|--|---|
| <b>Revenues:</b>                               |                         |                                     |  |   |
| Tuition and service revenues                   | \$ 17,901,369           | \$ -                                | \$ -                                       | \$ 17,901,369                           |
| Grants and contributions                       | 3,988,564               | -                                   | 21,682                                     | 4,010,246                               |
| Intergovernmental revenue                      | 2,793,171               | -                                   | -  | 2,793,171                               |
| Interest                                       | 36,296                  | -                                   | -  | 36,296                                  |
| Other  | 36,495                  | -                                   | -  | 36,495                                  |
| Credits to member districts                    | (815,609)               | -                                   | -  | (815,609)                               |
| <b>Total Revenues</b>                          | <b>23,940,286</b>       | <b>-</b>                            | <b>21,682</b>                              | <b>23,961,968</b>                       |
| <b>Expenditures:</b>                           |                         |                                     |  |   |
| Administration                                 | 2,122,693               | -                                   | 14,990                                     | 2,137,683                               |
| Program payroll                                | 13,521,131              | -                                   | -  | 13,521,131                              |
| Program fringe benefits and payroll taxes      | 2,276,723               | -                                   | -  | 2,276,723                               |
| Professional and consulting fees               | 10,058                  | -                                   | -  | 10,058                                  |
| Transportation and travel                      | 210,883                 | -                                   | -  | 210,883                                 |
| Maintenance and other occupancy                | 440,520                 | -                                   | -  | 440,520                                 |
| Telephone, communications and utilities        | 169,581                 | -                                   | -  | 169,581                                 |
| Materials, supplies and equipment              | 679,519                 | -                                   | -  | 679,519                                 |
| Small business expenses                        | 225,435                 | -                                   | -  | 225,435                                 |
| Field trips                                    | 101,645                 | -                                   | -  | 101,645                                 |
| Training programs                              | 16,221                  | -                                   | -  | 16,221                                  |
| Other  | 34,740                  | -                                   | -  | 34,740                                  |
| Intergovernmental expense                      | 2,793,171               | -                                   | -  | 2,793,171                               |
| Capital outlay, net of debt incurred           | 455,787                 | -                                   | -  | 455,787                                 |
| Lease Service:                                 |                         |                                     |  |   |
| Lease interest                                 | 134,900                 | -                                   | -  | 134,900                                 |
| Lease financing principal                      | 450,000                 | -                                   | -  | 450,000                                 |
| <b>Total Expenditures</b>                      | <b>23,643,007</b>       | <b>-</b>                            | <b>14,990</b>                              | <b>23,657,997</b>                       |
| Excess (Deficit) of Revenues over Expenditures | 297,279                 | -                                   | 6,692                                      | 303,971                                 |
| <b>Other Financing Sources:</b>                |                         |                                     |  |   |
| OPEB obligation funding                        | (64,074)                | -                                   | -  | (64,074)                                |
| <b>Net Change in Fund Balances</b>             | <b>233,205</b>          | <b>-</b>                            | <b>6,692</b>                               | <b>239,897</b>                          |
| <b>Fund Balances, Beginning of Year</b>        | <b>5,327,602</b>        | <b>1,500,000</b>                    | <b>23,891</b>                              | <b>6,851,493</b>                        |
| <b>Fund Balances, End of Year</b>              | <b>\$ 5,560,807</b>     | <b>\$ 1,500,000</b>                 | <b>\$ 30,583</b>                           | <b>\$ 7,091,390</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, 2023

**Net change in fund balances of total governmental funds** \$ 239,897

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 | 455,787   |
| Depreciation                                   | (751,522) |
| Amortization                                   | (475,764) |

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 | 450,000 |
|---------------------------|---------|

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>(579,765)</u> |
|--|------------------|

|  |                                   |
|--|-----------------------------------|
| <b>Change in net position of governmental activities</b> | <b><u><u>\$ (661,367)</u></u></b> |
|--|-----------------------------------|

**Valley Collaborative**  
Statement of Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
June 30, 2023

**Assets**

|              |                     |
|--------------|---------------------|
| Assets       |                     |
| Investments  | \$ 6,598,707        |
| Total Assets | <u>\$ 6,598,707</u> |

**Net Position**

|   |                     |
|---|---------------------|
| Net Position  |                     |
| Net position held in trust for retirees' health insurance | \$ 6,598,707        |
| Total Net Position  | <u>\$ 6,598,707</u> |

**Valley Collaborative**  
Statement of Changes in Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
For the year ended June 30, 2023

|                                  |                            |
|----------------------------------|----------------------------|
| Additions:                       |                            |
| Contributions                    | \$ 64,074                  |
| Investment gain                  | <u>523,237</u>             |
| Total Additions                  | <u>587,311</u>             |
| Deductions:                      |                            |
| Investment expenses              | <u>19,577</u>              |
| Total Deductions                 | <u>19,577</u>              |
| Change in Net Position           | <u>567,734</u>             |
| Net Position – Beginning of Year | <u>6,030,973</u>           |
| Net Position – End of Year       | <u><u>\$ 6,598,707</u></u> |

## **OTE 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. 96, *Subscription-Based Information Technology Arrangements* (“SBITAs”). Statement No. 96 requires the present value of long-term SBITAs be recorded as an asset of the Collaborative and future payments to be recorded as a liability. The asset is required to be amortized ratably over the SBITA term and payments are allocated between interest expense and liability payments. Previously, SBITA payments were expensed as incurred with no corresponding asset or liability recorded. The significant impact to the Collaborative’s financial statements from SBITAs would be to the government-wide financials statements. There was no change in the opening balance in the government-wide or governmental fund balances as a result of the cumulative effect of this change in accounting principle since the Collaborative did not have any long-term SBITA agreements prior to fiscal 2023.

### **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, 2023, the Collaborative’s uninsured cash balances, including reconciling items, totaled \$5,758,030. 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 \$4,854,654 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, 2023, the balance in these investments consisted of the following:

|              | <u>Cost</u> | <u>Fair Value</u> | <u>Unrealized Gain</u> |
|--------------|-------------|-------------------|------------------------|
| Mutual Funds | \$4,854,654 | \$6,598,707       | \$1,744,053            |

All investments of the Collaborative are measured at fair value, generally based on quoted market prices in accordance with level 1 of the Fair Value Hierarchy established under GASB Statement No. 72, *Fair Value Measurement and Application*.

Net increase in the fair value on investments for the year ended June 30, 2023 was \$503,660. There were no realized gains or losses during the year ended June 30, 2023. Investment fees for the year ended June 30, 2023 were \$19,577.

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, 2023, there was an allowance for doubtful accounts of \$50,974.

**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 16, 2023, 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, 2023:

|                                   |                     |
|-----------------------------------|---------------------|
| Tuition and services to districts | \$ 2,947,981        |
| State contracts                   | <u>437,407</u>      |
|                                   | 3,385,388           |
| Allowance for doubtful accounts   | <u>(50,974)</u>     |
|                                   | <u>\$ 3,334,414</u> |

The Collaborative has established an allowance for doubtful accounts in the amount of \$50,974. 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, 2023, the Collaborative recorded no bad debt expense.

**NOTE C – CAPITAL ASSETS**

A summary of depreciable capital assets follows:

|                                 | <u>Buildings &amp;<br/>Improvements</u> | <u>Furniture,<br/>Equipment &amp;<br/>Software</u> | <u>Vehicles</u>    | <u>Total</u>        |
|---------------------------------|---|--|--------------------|---------------------|
| <u>COST</u>                     |   |  |                    |                     |
| Balance, July 1, 2022           | \$9,161,168                             | \$ 1,290,954                                       | \$1,311,535        | \$11,763,657        |
| Additions                       | 117,973                                 | 81,892   | 255,922            | 455,787             |
| Disposals                       | <u>—</u>                                | <u>—</u>   | <u>—</u>           | <u>—</u>            |
|                                 | 9,279,141                               | 1,372,846  | 1,567,457          | 12,219,444          |
| <u>ACCUMULATED DEPRECIATION</u> |   |  |                    |                     |
| Balance, July 1, 2022           | (3,088,186)                             | (1,109,628)  | (1,007,547)        | (5,205,361)         |
| Additions                       | (500,070)                               | (87,894)   | (163,558)          | (751,522)           |
| Disposals                       | <u>—</u>                                | <u>—</u>   | <u>—</u>           | <u>—</u>            |
|                                 | <u>(3,588,256)</u>                      | <u>(1,197,522)</u>                                 | <u>(1,171,105)</u> | <u>(5,956,883)</u>  |
| Net, June 30, 2023              | <u>\$ 5,690,885</u>                     | <u>\$ 175,324</u>                                  | <u>\$ 396,352</u>  | <u>\$ 6,262,561</u> |

Land in the amount of \$677,500 is not being depreciated. In fiscal 2023, the Collaborative capitalized \$117,973 for building improvements, \$255,922 for vehicles, and \$81,892 for office furniture and equipment. Depreciation expense of \$751,522 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.



**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 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. 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. 6/30/2023 | Net Asset 6/30/2023 | Liability Balance 6/30/2023 |
|-------------------------|----------|---------------|------------------|---------------|-----------------------------|-------------------------|---------------------|-----------------------------|
| 135 Coburn Road**       | 7/1/2016 | 17 years      | \$255,950 (FY23) | 6.00%         | \$2,133,409                 | \$264,729               | \$1,868,680         | \$1,866,378                 |
| 25 Linnell Circle       | 7/1/2022 | 3 years       | \$158,249 (FY23) | 6.00%         | 448,324                     | 149,441                 | 298,883             | 310,933                     |
| 11 Executive Park Drive | 6/1/2022 | 9.25 years    | \$14,200 (FY23)  | 6.00%         | 1,429,413                   | 151,077                 | 1,278,336           | 1,327,037                   |
| Total Lease Agreements  |          |               |                  |               | \$4,011,146                 | \$565,248               | \$3,445,899         | \$3,504,348                 |

\*\*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       |
|--------------------|-------------|-------------|-------------|
| 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     |
| 2028               | 320,764     | 124,646     | 445,410     |
| Thereafter         | 1,880,693   | 334,539     | 2,215,232   |
|                    | \$3,504,348 | \$1,230,318 | \$4,734,666 |

For the year ended June 30, 2023, total amortization expense of leased assets was \$475,764 and total interest expense on lease liabilities was \$134,900.

**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.

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

Benefits Provided:

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

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

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

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

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

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

Contributions:

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

| <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 |

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

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 2023, the Collaborative’s contributions on behalf of employees totaled \$400,940.

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, 2022 and was \$12,958,656 and \$21,572,960 under MSERS and MTRS, respectively. In fiscal 2022, the Collaborative recognized revenue and related expense of \$1,018,585 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2022, the Collaborative recognized revenue and related expense of \$1,774,586 (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, 2023 was \$106,753.

**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.

**NOTE G – RISK MANAGEMENT – *continued***

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, 2023 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 initially transfer \$3,150,000 to fund the trust. During the fiscal year ended June 30, 2023 the Collaborative’s board voted to transfer an additional \$64,074 to the trust for a total transfer to date of \$4,854,654.

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, 2023 Measurement Date, total Collaborative premiums plus implicit costs for the retiree medical program were \$64,068. The Collaborative also contributed \$64,074 to the OPEB Trust for a total contribution during the measurement period of \$128,142 to be reported in the financial statements for the fiscal year ending June 30, 2023.

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

Investment Policy

The long-term rate of return on assets developed based on the Collaborative Investment Policy is 5.30%. The rate is comprised of a 3.17% 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, 2023</u></b> |
|--|--|-----------------------------|
| I. Service Cost  |  | \$ 747,196                  |
| II. 30-year level dollar amortization of NOL                             |  | 75,557                      |
| III. Actuarial Determined Contribution [I. + II.]                        |  | 822,753                     |
| IV. Contributions in relation to the actuarially determined contribution |  | (128,142)                   |
| V. Contribution deficiency / (excess) [III. + IV.]                       |  | <u>\$ 694,611</u>           |
| Covered employee payroll   |  | \$14,197,170                |
| Contribution as a % of covered employee payroll                          |  | 0.90%                       |
| Discount Rate  |  | 4.69%                       |
| Money Weighted Rate of Return  |  | 8.31%                       |

OPEB Liability and OPEB Expense

|   | <b>Fiscal Year Ended June 30, 2023</b>              |                   |
|---|---|-------------------|
|   | <b>Collaborative<br/>Employees and<br/>Retirees</b> | <b>Total</b>      |
| I. Total OPEB Liability as of June 30, 2023                                     | \$8,406,758   | \$8,406,758       |
| II. Fiduciary Net Position as of June 30, 2023                                  | <u>6,598,707</u>                                    | <u>6,598,707</u>  |
| III. Net OPEB Liability (Asset) as of June 30, 2023 [I.-II.]                    | 1,808,051   | 1,808,051         |
| IV. Service Cost  | 747,196   | 747,196           |
| V. Interest on Total OPEB Liability (Asset), Service Cost, and Benefit Payments | 431,978   | 431,978           |
| VI. Projected Earnings on OPEB Plan Investments                                 | (329,836)   | (329,836)         |
| VII. Net Recognition of Deferred (Inflows)/Outflows                             | <u>(141,431)</u>                                    | <u>(141,431)</u>  |
| VIII. Financial Statement Expense [IV.+V.+VI.+VII.]                             | 707,907   | 707,907           |
| IX. Employer Share of Costs   | (64,068)  | (64,068)          |
| X. Employer (Payments) Withdrawals to/from OPEB Trust                           | (64,074)  | (64,074)          |
| XI. Total Employer Contribution [IX.+X.]  | <u>( 128,142)</u>                                   | <u>( 128,142)</u> |
| XII. Net OPEB Expense [VIII.+XI.]   | <u>\$ 579,765</u>                                   | <u>\$ 579,765</u> |

Effect of 1% Change in Healthcare Trend

In the event that healthcare trend rates were 1% higher than forecast and employee contributions were to increase at the forecast rates, the Total OPEB Liability as of the June 30, 2023 Measurement Date would increase to \$10,985,068 and Net OPEB Liability would increase to \$4,386,361. 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 \$6,562,707 and the Net OPEB Liability would decrease to \$36,000.

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

Effect of 1% Change in Discount Rates

As of the June 30, 2023 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$6,851,545 and the Net OPEB Liability would decrease to \$252,838. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$10,453,802 and the Net OPEB Liability would increase to \$3,855,095.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

|                                |                                    |
|--------------------------------|------------------------------------|
| Actuarial Cost Method:         | Individual Entry Age Normal        |
| Discount Rate:                 | 4.69% per annum (previously 5.04%) |
| General Inflation Assumption:  | 2.50% per annum                    |
| Annual Compensation Increases: | 3.00% per annum                    |
| Actuarial Value of Assets:     | Market Value                       |

Recognition of OPEB Trust Assets

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

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

Changes in Net OPEB Liability

|   | <b>Changes in Net OPEB Liability</b> |  |                               |
|---|--------------------------------------|--|-------------------------------|
|   | <b>Total OPEB<br/>Liability</b>      | <b>Increase (Decrease)</b>                 |                               |
|   |                                      | <b>Plan<br/>Fiduciary Net<br/>Position</b> | <b>Net OPEB<br/>Liability</b> |
| <b>I. Balances at June 30, 2022</b>   | \$ 7,855,437                         | \$ 6,030,973                               | \$ 1,824,464                  |
| <b>II. Prior Period Adjustment</b>  | -                                    | -  | -                             |
| <b>III. Balances for June 30, 2022 with Adjustment [I.+II.]</b>                     | <u>7,855,437</u>                     | <u>6,030,973</u>                           | <u>1,824,464</u>              |
| <b>Changes for the year:</b>  |                                      |  |                               |
| IV. Service Cost  | 747,196                              | -  | 747,196                       |
| V. Interest on Total OPEB Liability, Service Cost, and<br>Benefit Payments          | 431,978                              | -  | 431,978                       |
| VI. Changes in Benefit Terms*   | -                                    | -  | -                             |
| VII. Changes in assumptions**   | 714,395                              | -  | 714,395                       |
| VIII. Differences between actual and expected<br>experience**                       | (1,278,180)                          | -  | (1,278,180)                   |
| IX. Net Investment Income   | -                                    | 503,660                                    | (503,660)                     |
| X. Employer Contributions (Withdrawals) to/from Trust                               | -                                    | 128,142                                    | (128,142)                     |
| XI. Benefit payments withdrawn from Trust   | -                                    | (64,068)                                   | 64,068                        |
| XII. Benefit payments excluding Implicit Cost                                       | (54,947)                             | -  | (54,947)                      |
| XIII. Implicit Cost Amount  | (9,121)                              | -  | (9,121)                       |
| XIV. Total Benefit payments including Implicit Cost<br>[XII.+XIII.]                 | (64,068)                             | -  | (64,068)                      |
| XV. Administrative and Other Charges  | -                                    | -  | -                             |
| XVI. Other Charges  | -                                    | -  | -                             |
| <b>XVII. Net Changes</b><br><b>[IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]</b> | <u>\$ 551,321</u>                    | <u>\$ 567,734</u>                          | <u>(\$ 16,413)</u>            |
| <b>XVI. Balances at June 30, 2023 [III.+XVII.]</b>                                  | <u>\$ 8,406,758</u>                  | <u>\$ 6,598,707</u>                        | <u>\$ 1,808,051</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>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> | <b>There-after</b> |
| 2019   | (1,703,175)   | 7.00                              | (486,620)                | (243,311)   | (243,311)   | (243,309)   | -           | -           | -           | -                  |
| 2020   | (469)   | 7.00                              | (201)                    | (67)        | (67)        | (67)        | (67)        | -           | -           | -                  |
| 2021   | (1,125,612)   | 7.00                              | (643,206)                | (160,802)   | (160,802)   | (160,802)   | (160,802)   | (160,800)   | -           | -                  |
| 2022   | 0   | 7.00                              | -                        | -           | -           | -           | -           | -           | -           | -                  |
| 2023   | (1,278,180)   | 7.00                              | (1,095,583)              | (182,597)   | (182,597)   | (182,597)   | (182,597)   | (182,597)   | (182,597)   | (182,598)          |
| Total Remaining Balance  |   |                                   | (2,225,610)              |             |             |             |             |             |             |                    |
| Net increase (decrease) in OPEB Expense  |   |                                   |                          | (586,777)   | (586,777)   | (586,775)   | (343,466)   | (343,397)   | (182,597)   | (182,598)          |

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

| <b>Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumptions</b> |   |                                   |                          |             |             |             |             |             |             |                    |
|--|---|-----------------------------------|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|
| <b>Fiscal</b>  | <b>Differences between actual &amp; expected experience</b> | <b>Recognition Period (years)</b> | <b>Remaining Balance</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> | <b>There-after</b> |
| 2019   | 2,659,477   | 7.00                              | 759,852                  | 379,925     | 379,925     | 379,927     | -           | -           | -           | -                  |
| 2020   | -   | 7.00                              | -                        | -           | -           | -           | -           | -           | -           | -                  |
| 2021   | 467,416   | 7.00                              | 267,094                  | 66,774      | 66,774      | 66,774      | 66,774      | 66,772      | -           | -                  |
| 2022   | (1,136,144)   | 7.00                              | (811,532)                | (162,306)   | (162,306)   | (162,306)   | (162,306)   | (162,306)   | (162,308)   | -                  |
| 2023   | 714,395   | 7.00                              | 612,339                  | 102,056     | 102,056     | 102,056     | 102,056     | 102,056     | 102,056     | 102,059            |
| Total Remaining Balance  |   |                                   | 827,753                  |             |             |             |             |             |             |                    |
| Net increase (decrease) in OPEB Expense  |   |                                   |                          | 386,449     | 386,449     | 386,451     | 6,524       | 6,522       | (60,252)    | 102,059            |

| <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>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> | <b>There-after</b> |
| 2019  | (30,347)  | 7.00                              | -                        | (6,071)     | -           | -           | -           | -           | -           | -                  |
| 2020  | 18,043  | 7.00                              | 3,607                    | 3,609       | 3,607       | -           | -           | -           | -           | -                  |
| 2021  | (755,533)   | 7.00                              | (302,212)                | (151,107)   | (151,107)   | (151,105)   | -           | -           | -           | -                  |
| 2022  | 1,236,152   | 7.00                              | 741,692                  | 247,230     | 247,230     | 247,230     | 247,232     | -           | -           | -                  |
| 2023  | (173,824)   | 7.00                              | (139,060)                | (34,764)    | (34,764)    | (34,764)    | (34,764)    | (34,768)    | -           | -                  |
| Total Remaining Balance   |   |                                   | 304,027                  |             |             |             |             |             |             |                    |
| Net increase (decrease) in OPEB Expense   |   |                                   |                          | 58,897      | 64,966      | 61,361      | 212,468     | (34,768)    | -           | -                  |

**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, 2023, 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 2023 were as follows:

| <u>Name</u>         | <u>Title</u>                | <u>Total Compensation</u> |
|---------------------|-----------------------------|---------------------------|
| Chris A. Scott, PhD | Executive Director          | \$232,244                 |
| Joia Mercurio       | Deputy Director             | \$142,580                 |
| Nicole Noska        | Principal                   | \$140,755                 |
| Kari Ann Morrin     | Director of Human Resources | \$133,407                 |
| Nicholas LeClair    | Principal                   | \$129,520                 |

Executive Director:

Responsible for the proper fiscal management of Collaborative Programs. Administer and coordinate all programs and services offered by the Collaborative. Develop and propose an annual budget to the Board of Directors. Ensure Collaborative is operating within and in compliance with federal and state laws.

Deputy Director:

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

Director Human Resources:

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

Principal:

Responsible to ensure program curriculum is aligned with Massachusetts Curriculum Frameworks. Other responsibilities include, ensure safety and structure of program, coordination and review all IEPs, schedule and participate in IEP meetings, communicate with parents, LEAs and outside agencies, and interview student referrals.

Amounts expended on services for individuals aged 22 years and older

Total direct costs incurred by the Collaborative in its over 21 programs, funded in part by contracts with agencies of the Commonwealth of Massachusetts, totaled \$3,953,060 for the year ended June 30, 2023, excluding Massachusetts Teachers’ and State Employees’ Retirement Systems “on-behalf” payments.

Amounts expended on administration and overhead

Administrative expenses of \$2,175,043 for the year ended June 30, 2023, include all costs that cannot be directly or reasonably applied to a program of the Collaborative. Administrative expenses include salaries, related benefits and payroll taxes, associated with the Collaborative’s administrative office (i.e., Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (i.e. occupancy, supplies, etc.). The Collaborative directly applies salaries, where appropriate, to its programs and allocates related employee benefits and taxes to those programs. Occupancy, supplies, maintenance and any other cost that can be directly applied, or reasonably allocated, are reported under program expense.

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

The Collaborative does not hold any accounts that may be spent at the discretion of another person or entity.

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

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

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

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

Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Notes 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, 2023, 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<br>financial<br>statements |
|---|------------------------------|---------------|---------------------------------------|
| <b>Cumulative Surplus Calculation – FY23</b>                  |                              |               |                                       |
| (A) <b>Surplus as of June 30, 2022</b>                        |                              | \$ 5,327,602  | (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)                     | \$                           | 64,074        |                                       |
| <b>(B) Board voted uses of surplus funds during FY23</b>      | <i>(total from B1:B4)</i>    | \$ 64,074     | <b>(B) p. 12</b>                      |
| <b>(C) Unexpended FY23 General Funds</b>                      |                              | \$ 297,279    | <b>(C) p. 12</b>                      |
| <b>(D) Cumulative Surplus as of June 30, 2023</b>             | <b>(A) - (B) + (C) = (D)</b> | \$ 5,560,807  | <b>(D) p. 12</b>                      |
| <b>(E) FY23 Total General Fund Expenditures*</b>              |                              | \$ 21,025,021 | <b>(E) p. 12</b>                      |
| <b>(F) Cumulative Surplus Percentage</b>                      | <b>(D) ÷ (E)</b>             | <b>26.45%</b> | <b>(F)</b>                            |
| <b>CUMULATIVE SURPLUS REDUCTION</b>                           |                              |               |                                       |
| <b>Allowable uses of surplus - in excess of the 25% limit</b> |                              |               |                                       |
| <b>(G) Cumulative surplus as of June 30, 2023</b>             |                              | \$ 5,560,807  |                                       |
|   | 25% limit (allowed)          | \$ 5,256,255  |                                       |
| <b>(H) Cumulative Surplus REDUCTIONS</b>                      |                              |               |                                       |
| (H)1 Credited to member districts for tuition, services, etc. | \$                           | 304,552       | ***                                   |
| (H)2 Deposited to an established trust and/or reserve fund    | \$                           | -             |                                       |
| (H)3 Returned (check) to school districts/towns               | \$                           | -             |                                       |
|   | <b>Total Reductions</b>      | \$ 304,552    |                                       |
| <b>FY23 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:                                    | \$23,643,007        |
| OPEB Obligation Funding:                               | 64,074              |
| Intergovernmental Expense:                             | <u>(2,793,171)</u>  |
|  | 20,913,910          |
| FY23 depreciation on leasehold improvements:           | <u>111,111**</u>    |
| Total General Fund Expenditures per calculation above: | <u>\$21,025,021</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, 2023, but prior to issuance of the financial statements, the Collaborative’s board of directors voted to return \$304,552 of additional funds to member districts (\$173,866 approved at the September 2023 board meeting and \$130,686 approved at the November 2023 board meeting). The \$304,552 is the required excess to be credited or 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, 2023

|                                      | <u>Original<br/>Budget</u> | <u>Final Budget</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget<br/>Favorable<br/>(Unfavorable)</u> |
|--------------------------------------|----------------------------|---------------------|---------------------------|---|
| <b>Revenues:</b>                     |                            |                     |                           |   |
| Tuition and services                 | \$ 17,200,000              | \$ 17,200,000       | \$ 17,901,369             | \$ 701,369  |
| Grants and contracts                 | 3,100,000                  | 3,920,000           | 3,988,564                 | 68,564  |
| Other                                | 400,000                    | 650,000             | 36,495                    | (613,505)   |
| Interest                             | 1,000                      | 30,000              | 36,296                    | 6,296   |
| Intergovernmental revenue            | -                          | -                   | 2,793,171                 | 2,793,171   |
|                                      | <u>20,701,000</u>          | <u>21,800,000</u>   | <u>24,755,895</u>         | <u>2,955,895</u>  |
| <b>Expenses:</b>                     |                            |                     |                           |   |
| Salaries                             | 13,960,150                 | 14,604,102          | 14,509,449                | 94,653  |
| Employee benefits and taxes          | 2,644,756                  | 2,699,055           | 2,601,052                 | 98,003  |
| Operating expenses                   | 2,659,250                  | 3,457,273           | 2,664,248                 | 793,025   |
| Leases and rentals                   | 346,750                    | 606,599             | 619,300                   | (12,701)  |
| On-behalf retirement payment expense | -                          | -                   | 2,793,171                 | (2,793,171)   |
|                                      | <u>19,610,906</u>          | <u>21,367,029</u>   | <u>23,187,220</u>         | <u>(1,820,191)</u>  |
| Excess of revenues over expenses     | <u>\$ 1,090,094</u>        | <u>\$ 432,971</u>   | <u>\$ 1,568,675</u>       | <u>\$ 1,135,704</u>   |
| <b>Other Budget Items:</b>           |                            |                     |                           |   |
| Credits to member districts          | \$ -                       | \$ -                | \$ 815,609                | \$ (815,609)  |
| Capital Budget Items                 | 830,000                    | 715,000             | 455,787                   | 259,213   |
| OPEB obligation funding              | -                          | -                   | 64,074                    | (64,074)  |
|                                      | <u>\$ 830,000</u>          | <u>\$ 715,000</u>   | <u>\$ 1,335,470</u>       | <u>\$ (620,470)</u>   |

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, 2023

| Year          | Actuarial<br>Determined<br>Contribution | Contributions<br>in relation to<br>the actuarially<br>determined<br>contribution | Contribution<br>deficiency<br>(excess) | Covered<br>employee<br>payroll | Contributions<br>as a percentage<br>of covered<br>employee<br>payroll |
|---------------|---|--|--|--------------------------------|---|
| June 30, 2019 | \$ 880,811                              | \$ (61,922)  | \$ 818,889                             | \$ 11,092,407                  | 0.56%   |
| June 30, 2020 | \$ 951,385                              | \$ (45,883)  | \$ 905,502                             | \$ 11,425,179                  | 0.40%   |
| 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%  |
| June 30, 2023 | \$ 822,753                              | \$ (128,142)   | \$ 694,611                             | \$ 14,197,170                  | 0.90%   |

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, 2023 Measurement Date**

| <b>Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios</b> |                      |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Valuation Date:</b>  | <b>July 1, 2022</b>  | <b>July 1, 2021</b>  | <b>July 1, 2020</b>  | <b>July 1, 2019</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, 2023</b> | <b>June 30, 2022</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, 2023</b> | <b>June 30, 2022</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>   | 8,406,758            | 7,855,437            | 7,760,675            | 7,321,481            | 6,291,640            | 4,270,784            |
| I. Service Cost   | 747,196              | 917,149              | 804,839              | 776,751              | 752,044              | 608,129              |
| II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments                | 431,978              | 367,674              | 344,281              | 299,442              | 374,432              | 18,642               |
| III. Changes in Benefit terms   | -                    | -                    | -                    | -                    | -                    | -                    |
| IV. Difference between Expected & Actual Plan Experience                                | (1,278,180)          | -                    | (1,125,612)          | (469)                | (1,703,175)          | -                    |
| V. Changes of Assumption  | 714,395              | (1,136,144)          | 467,416              | -                    | 2,659,477            | 43,514               |
| VI. Benefit Payments Excluding Implicit Cost  | (54,947)             | (53,917)             | (50,682)             | (44,753)             | (48,295)             | (30,590)             |
| VII. Implicit Cost Amount   | (9,121)              | -                    | (1,048)              | (1,130)              | (13,627)             | -                    |
| VIII. Total Benefit payments including Implicit Cost [VI.+VII.]                         | (64,068)             | (53,917)             | (51,730)             | (45,883)             | (61,922)             | (30,590)             |
| IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]                             | 551,321              | 94,762               | 439,194              | 1,029,841            | 2,020,856            | 639,695              |
| X. Total OPEB liability - beginning of period   | 7,855,437            | 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.]                                  | 8,406,758            | 7,855,437            | 7,760,675            | 7,321,481            | 6,291,640            | 491,676              |
| <b>Plan Fiduciary Net Position</b>  | 6,598,707            | 6,030,973            | 5,271,479            | 4,266,767            | 4,039,225            | 3,779,108            |
| XIII. Earning from Plan Investments   | 503,660              | (881,086)            | 1,004,712            | 227,542              | 260,117              | 236,892              |
| XIV. Employer Contribution to trust   | 128,142              | 1,694,497            | 51,730               | 45,883               | 61,922               | 30,590               |
| XV. Benefit payments from trust, including refunds of member contributions              | (64,068)             | (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.]            | 567,734              | 759,494              | 1,004,712            | 227,542              | 260,117              | 236,892              |
| XIX. Plan fiduciary net position - beginning of period                                  | 6,030,973            | 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.]                           | 6,598,707            | 6,030,973            | 5,271,479            | 4,266,767            | 4,039,225            | 3,779,108            |
| XXI. Net OPEB Liability [XII.-XX.]  | 1,808,051            | 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.]             | 78.49%               | 76.77%               | 67.93%               | 58.28%               | 64.20%               | 768.62%              |
| XXIII. Covered employee payroll   | 14,197,170           | 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]                            | 12.74%               | 16.37%               | 23.01%               | 26.74%               | 20.31%               | 4.18%                |
| Single Discount Rate to calculate Plan Liabilities                                      | 4.69%                | 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, 2023 Measurement Date

Notes to Required Supplementary Information:

Valuation Date: Actuarially Determined Contribution was calculated as of July 1, 2022.

Actuarial Cost Method: Individual Entry Age Normal

Asset-Valuation Method: Market Value of Assets as of the Measurement Date, June 30, 2023.

Actuarial Assumptions:

Investment Rate of Return: 5.30%, net of OPEB plan investment expense, including inflation.

Municipal Bond Rate: 4.13% as of June 30, 2023 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)

Single Equivalent Discount Rate: 4.69%, net of OPEB plan investment expense, including inflation.

Inflation: 2.50% as of June 30, 2023 and for future periods

Salary Increases: 3.00% annually as of June 30, 2023 and for future periods

Cost of Living Adjustment: Not Applicable

Pre-Retirement Mortality: General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year  
Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females

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

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

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2023 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: | 14         |
| Active Employees:   | <u>229</u> |
| Total:  | 243        |

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, 2022 to June 30, 2023:

Due to the GASB 75 standards the discount rate has been changed from 5.04% to 4.69%.

Based on ongoing actuarial research, we have modified our assumption for future increases in healthcare costs using the Getzen model to reflect gigher costs in the near-term.

Contributions/Withdrawals:

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. The Collaborative contributed \$64,074 beyond the pay-as-you-go cost for the period ending on the June 30, 2023 Measurement Date. For the year ending on the June 30, 2023 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$64,068. \$9,121 of the \$64,068 represents implicit cost.

Census Data Manipulation:

In the absence of data, the following was assumed:

|                         |  |
|-------------------------|--|
| Spouse Sex:             | Male participants had female spouses and vice versa.   |
| Spouse Age:             | Male spouses were three years older than female spouses and same sex spouses were the same age.  |
| Hire Age:               | Participants who were not on the previous valuation were hired halfway between last valuation and the current valuation. If we did not have census data related to the last valuation, the participants were assumed to have been hired at age forty.  |
| Retiree Age:            | Retirees had the same birth date as they had the prior valuation. If we did not have census data related to the last valuation, retirees who were enrolled in Active plans were assumed to be age sixty-two and retirees who were enrolled in Medicare Supplement plans were assumed to be age seventy-two. Those not enrolled in a medical plan were assumed to be sixty-seven. |
| School Demographics:    | 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, 2023

|  |  | <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%      |
|  | FY2022   | 0.08333%      | 0.09316%      |
|  | Collaborative's proportionate share of net pension liability   | FY2014        | \$ 16,724,835 |
| FY2015   |  | \$ 16,360,313 | \$ 2,806,546  |
| FY2016   |  | \$ 18,790,793 | \$ 10,530,873 |
| FY2017   |  | \$ 19,344,064 | \$ 10,410,850 |
| FY2018   |  | \$ 21,737,193 | \$ 11,438,238 |
| FY2019   |  | \$ 20,989,574 | \$ 14,834,931 |
| FY2020   |  | \$ 23,205,036 | \$ 14,855,001 |
| FY2021   |  | \$ 18,129,788 | \$ 8,006,281  |
| FY2022   |  | \$ 21,572,960 | \$ 12,958,656 |
| Collaborative's covered-employee payroll                               |  | FY2014        | \$ 6,277,563  |
|  | FY2015   | \$ 5,347,143  | \$ 4,285,929  |
|  | FY2016   | \$ 5,527,894  | \$ 4,254,279  |
|  | FY2017   | \$ 5,762,613  | \$ 4,635,195  |
|  | FY2018   | \$ 6,333,668  | \$ 6,028,713  |
|  | FY2019   | \$ 6,087,231  | \$ 6,039,995  |
|  | FY2020   | \$ 6,181,687  | \$ 5,305,358  |
|  | FY2021   | \$ 6,202,814  | \$ 4,668,914  |
|  | FY2022   | \$ 6,274,492  | \$ 5,856,826  |
|  | Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll | FY2014        | 266.42%       |
| FY2015   |  | 305.96%       | 65.48%        |
| FY2016   |  | 339.93%       | 247.54%       |
| FY2017   |  | 335.68%       | 224.60%       |
| FY2018   |  | 343.20%       | 189.73%       |
| FY2019   |  | 344.81%       | 245.61%       |
| FY2020   |  | 375.38%       | 280.00%       |
| FY2021   |  | 292.28%       | 171.48%       |
| FY2022   |  | 343.82%       | 221.26%       |
| Plan fiduciary net position as a percentage of total pension liability |  | FY2014        | 61.64%        |
|  | FY2015   | 55.38%        | 67.87%        |
|  | FY2016   | 52.73%        | 63.48%        |
|  | FY2017   | 54.25%        | 67.21%        |
|  | FY2018   | 54.84%        | 67.91%        |
|  | FY2019   | 53.95%        | 66.28%        |
|  | FY2020   | 50.67%        | 62.48%        |
|  | FY2021   | 62.03%        | 77.54%        |
|  | FY2022   | 57.75%        | 71.05%        |

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, 2022.

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, 2023

|   | <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>FY2022</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  | \$ 6,274,492  |
| Contributions as a percentage of covered-employee payroll | 0.00%         | 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    | \$ 357,266    |
| Contributions in relation to the                          |               |               |               |               |               |               |               |               |               |
| contractually required contribution                       | \$ 255,665    | \$ 240,012    | \$ 238,217    | \$ 259,571    | \$ 337,608    | \$ 338,240    | \$ 323,627    | \$ 284,804    | \$ 357,266    |
| 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  | \$ 5,856,826  |
| Contributions as a percentage of covered-employee payroll | 5.60%         | 5.60%         | 5.60%         | 5.60%         | 5.60%         | 5.60%         | 6.10%         | 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, 2022.

**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, 2023, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon November 16, 2023.

**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 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 collaborative'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 or significant deficiencies 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.

*Fritz O. Maschke LLC*

Certified Public Accountants

Newburyport, Massachusetts

November 16, 2023



# Central Administration

11 Executive Park Drive, N. Billerica, MA 01862 | 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, 2023.

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, 2023.

Board Chair

11-16-2023

Date

# Progress Made Toward Achieving the Purpose and Objectives Set Forth in the Collaborative Agreement

## 2022-2023 District Improvement Plan Summary

### Valley Collaborative’s District Improvement Plan

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

|  |
|--|
| <p><b>Valley Collaborative’s Articles of Agreement</b><br/><b>ARTICLE II</b><br/><b>Mission, Objectives, Focus, and Purpose</b></p>  |
| <p>The mission of the Collaborative is to conduct educational programs and/or services for member districts in a cost-effective manner and to increase educational opportunities and to improve educational outcomes for its students. The purpose of the Collaborative is to provide high quality intensive educational, therapeutic and transitional programs and related services to individuals with disabilities referred by member districts, non-member districts and social service agencies, including both children and adults, and to provide professional development to educators. The focus of the Collaborative is the provision of special education, transitional, occupational, and therapeutic programs and services in the least restrictive environment and comprehensive professional development within the local communities of the member districts. The overall objectives of the Collaborative include improving the academic achievement and/or occupational skills of students and individuals with disabilities in the least restrictive environment through high quality programs and services; offering a variety of high quality professional development opportunities to general and special education teachers and related service providers; and offering its programs and services in a cost-effective manner.</p> |
| <p><b><i>Mission</i></b></p>   |
| <p>To work collaboratively 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.</p>   |
| <p><b><i>Vision</i></b></p>  |
| <p>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.</p>   |
| <p><b><i>Theory of Action</i></b></p>  |
| <p><i>If we...</i></p> <ul style="list-style-type: none"> <li>● Identify students’ immediate and long-term individualized goals, strengths, and needs and provide support to meet them, and...</li> <li>● Build the capacity of, and invest in, our staff, and...</li> <li>● Invest in community building across the Collaborative, with all stakeholder groups,</li> </ul> <p><i>Then we will...</i></p> <ul style="list-style-type: none"> <li>● Increase student independence and prepare students for successful post-secondary placement and adult living</li> <li>● Increase staff professional capacity and the retention of certified staff</li> <li>● Improve the engagement of all stakeholders in the Collaborative community</li> </ul>  |

During the 2022 - 2023 school year, Valley continued to work under the framework of the District Improvement Plan (DIP) Bridge Plan. Through this framework, we focused on curriculum, professional development, and human resources. Additionally, Valley revised our mission statement, vision, and strategic objectives to reflect our commitment to Diversity, Equity, and Inclusion (DEI). This year, Valley’s “Leadership at Every Level” Professional Development Series, facilitated by Dr. Anthony Bent, was anchored by the foundational text, *Leading with Dignity*, by Donna Hicks, PhD. Valley plans to host a *Leading with Dignity* book club for all staff in the summer/fall of 2023. This past spring, the leadership team created a survey based Hicks’

ten elements of dignity, which expanded upon our previous Sense of Belonging Survey. This expanded survey tool will be administered in the Fall of 2023. Additionally, Valley is attempting to secure Dr. Hicks as a remote keynote speaker on Orientation Day (September 5, 2023).

In accordance with the criteria embedded in the Coordinated Program Review for Collaboratives, Valley teachers and professional staff have continued to survey our curriculum for bias. This year, we worked to enhance our library to make it more inclusive and diverse.

In order to creatively address the staffing shortage and the competitive labor market for paraprofessionals, Valley developed a new position titled "Special Education Assistant." This position is responsible for providing specialized support to students in a substantially separate classroom setting or within the community and assisting special education teachers and specialists throughout each school day. This position requires completion of Valley Collaborative’s “Special Education Academy” – a series of targeted special education training sessions. This position is responsible for data collection in the classroom or community setting, developing therapeutic rapport with students in order to effectively de-escalate situations and assist in providing effective student instruction, actively engage in professional development to further the effective support of the substantially separate classrooms, and follow through with all recommendations put in place by the students’ teams.

Valley also formed a partnership this year with the International Institute of New England (IINE), located in Lowell, Massachusetts, to help fill various positions across the Collaborative. IINE creates opportunities for refugees and immigrants to succeed through resettlement, education, career advancement and pathways to citizenship.

In September of 2023, we will work to set next year's initiatives and develop an action plan with the DEI Committee and Leadership Team.

**Strategic Objective 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).

**Initiative:** 3.4 Ensure Valley is a diverse, equitable, and inclusive organization:

| Professional Development Initiatives   | Person Responsible  | Date  | Status  |
|--|---|---|---------|
| <i>Leading with Dignity</i> , Leadership at Every Level Professional Development Series  | Dr. Anthony Bent<br>Dr. Chris Scott<br>Jr. & Sr. Leadership teams | Sept-June '23                                 | ongoing |
| Dignity Survey   | Dr. Chris Scott<br>Brian Mihalek<br>Karen Rowe                    | Draft- Spring '23<br>Administer- TBD-Fall '23 | ongoing |
| Collaborative wide Summer Book Club Donna Hicks’ <i>Leading with Dignity</i>   | Dr. Chris Scott   | Summer '23                                    | ongoing |
| 2022-2023 SY Orientation Day Keynote Speaker- Dr. Regina Robinson, Deputy Commissioner, Massachusetts Department of Elementary and Secondary Education<br>2023-2024 SY we are looking to secure Donna Hicks, author of <i>Leading with Dignity</i> | Dr. Chris Scott   | Fall '22<br>Fall '23                          | ongoing |

|  |                                  |            |           |
|--|----------------------------------|------------|-----------|
| Seeing Your School and Students Through Trauma-Informed Lenses- Transitional MS & HS<br>-Noelle Colbert, M.Ed., James Levine and Assoc. (for MPY)                        | Nicole Noska                     | 04/05/2023 | completed |
| Understanding Anxiety and Avoidance- Transitional MS & HS<br>-Alex Hirshberg, Psy.D., Massachusetts Partnerships for Youth   | Nicole Noska                     | 01/25/2023 | completed |
| Perceived Anxiety: Regulating Internal Stimulation- Transitional & Alternative MS & HS<br>-Patrick Barbieri, M.Ed., Educational Consultant (Mass Partnerships for Youth) | Nicole Noska<br>Nicholas LeClair | 12/07/2022 | completed |
| Implementing Multi-Modal Community Building Experiences- Alternative HS<br>-Nicholas LeClair   | Nicholas LeClair                 | 11/01/2022 | completed |

| <b>Curriculum Initiatives</b>   | <b>Person Responsible</b>   | <b>Date</b> | <b>Status</b> |
|---|-----------------------------|-------------|---------------|
| Curriculum Bias Survey  | Teachers & Therapists       | 22/23 SY    | ongoing       |
| In response to the Curriculum Bias Survey results in the Alternative MS, we worked with an independent MA bookstore to purchase a curated, diverse collection of books (64 chapter books, 42 graphic novels, 7 poetry books, 13 non-fiction books, 19 of the sports genre). | Jake Smith<br>Brian Mihalek | 22/23 SY    | completed     |
| Winter Holiday Storyteller- Elementary Assembly   | Heather Mackay              | 12/21/2023  | completed     |
| “Gather Here” Multicultural assembly-Elementary School  | Heather Mackay              | 02/17/2023  | completed     |
| Autism Acceptance Month   | Heather Mackay              | April ‘23   | completed     |

| <b>Human Resources Initiatives</b>   | <b>Person Responsible</b>  | <b>Date</b> | <b>Status</b> |
|--|--|-------------|---------------|
| SPED Assistant: in order to creatively address the high turnover rate of our paraprofessionals (both transitional and behavioral aides), Valley developed a new position titled "Special Education Assistant." This role is responsible for providing specialized support to students in a substantially separate classroom setting or within the community and assisting special education teachers and specialists throughout each school day. This position requires completion of Valley Collaborative’s “Special Education Academy” – a series of targeted special education training sessions. | Kari Morrin<br>Nicole Noska<br>Heather Mackay<br>Nicholas LeClair<br>Dr. Chris Scott | Feb ‘23     | completed     |
| In April ‘23 approx. 25 Special Education Assistant positions were filled with an additional (approx. 10) positions being added in July ‘23.   | Kari Morrin<br>Nicole Noska<br>Heather Mackay  | Feb ‘23     | ongoing       |



## 2022-2023 Valley Collaborative Goals - Artifact Tracker Tool

| State Agency  | Artifact/Action/Benchmark  | Administrative Team Member/ Co-contributor   | Support Staff  | Date/Timeline or Frequency | Category                  | DESE Standard, Indicator, Element                             | DDS Indicator | Evidence/Artifact to be Collected   |
|---|--|--|--|----------------------------|---------------------------|---|---------------|---|
| Massachusetts Department of Elementary and Secondary Education (DESE) | SPED Fi - DESE billing system implementation began. SPED Fi is an integrated Business Solutions Suite for special education finance and administration. SPED Fi includes various modules including: Special Education Invoices & Contracts Module, providing a customized, dynamic system for contracts and all billing needs; Data integration that supports the development of additional fully customized add-on modules. SPED Fi is cloud-based, Software-as-a-Service product, powered by Salesforce. Member districts are in the process of being trained on SPEDFi so they have full access to their student financial records. Valley was asked to present at MASBO this business solution for Collaboratives and their sending school districts. The session was well attended by Jay Sullivan (DESE) and approximately 40 School Business Managers from across the Commonwealth. | Chris A. Scott   | Joia Mercurio; Gail DeGregory                          | ongoing                    | District Improvement Goal | S2A2: Operational Systems                                     | N/A           | <a href="https://drive.google.com/file/d/17VPlm-zk0Tvvsi71Y18MS2sn9LpM2aet/view?usp=sharing">https://drive.google.com/file/d/17VPlm-zk0Tvvsi71Y18MS2sn9LpM2aet/view?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Completed and analyzed All Hazards Risk Assessment and implemented strategies to increase safety measures across all Valley  | Chris A. Scott, James George, Joia Mercurio, Kari Morrin, Heather Mackay, Nick LeClair, Nicole Noska, Matt Gentile     | Renato Silva; Elias Giombakis; School Resource Officer | ongoing                    | District Improvement Goal | S1E3: Improvement of Performance, Effectiveness, and Learning | N/A           | <a href="https://drive.google.com/file/d/16c3P6sZhmKYN-XiVP-ZPgSSiZac0iRZa/view?usp=sharing">https://drive.google.com/file/d/16c3P6sZhmKYN-XiVP-ZPgSSiZac0iRZa/view?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Financial Management - Valley is projecting \$800,000+ over budget for FY'23. If the Board of Directors votes an additional \$800,000 to the OPEB trust, the trust would be fully funded. Valley again would be the only Collaborative to have a fully funded OPEB trust in the Commonwealth. We are proud to have met this very important financial goal in spite of the challenges of the pandemic.  | Chris A. Scott, James George   |  | ongoing                    | District Improvement Goal | S2A2: Operational Systems                                     | N/A           | <a href="#">June Finance Memo</a>   |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Due to sound fiscal management, there has been a redistribution of millions of dollars of funds to Districts in FY'15, FY'16, FY'17, FY'18, FY'19, FY'20, FY'21, FY'22 and FY'23.  | Chris A. Scott, James George, Joia Mercurio, Kari Morrin   | N/A  | ongoing                    | District Improvement Goal | S2A2: Operational Systems                                     | N/A           | <a href="#">June Finance Memo</a>   |
| Massachusetts Department of Elementary and Secondary Education (DESE) | FY'22 Annual Report and Approval Letter  | Chris A. Scott, Joia Mercurio, Kari Morrin   |  | 2/16/2022                  | District Improvement Goal | S2D1: Laws and Policies                                       | N/A           | <a href="https://drive.google.com/file/d/1PDjp0MgyD5St34Fc1UC0bIJUkcpkRLcU/view?usp=sharing">https://drive.google.com/file/d/1PDjp0MgyD5St34Fc1UC0bIJUkcpkRLcU/view?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | FY'22 DESE Annual Independent Audit Report & Approval Letter   | Chris A. Scott, James George   | Gail Degregory   | 1/15/2020                  | District Improvement Goal | S2D1: Laws and Policies                                       | N/A           | <a href="https://drive.google.com/file/d/1U8sYp7FXLnCBkaXfRA3WeOEjHzvgzf7/view?usp=sharing">https://drive.google.com/file/d/1U8sYp7FXLnCBkaXfRA3WeOEjHzvgzf7/view?usp=sharing</a>   |
| Massachusetts Department of Elementary and Secondary Education (DESE) | In FY'23, there was no increase in tuition rates to member districts.  | Chris A. Scott, James George, Joia Mercurio, Kari Morrin, Heather Mackay, Nicholas LeClair, Nicole Noska, Matt Gentile | N/A  | ongoing                    | District Improvement Goal | S2E1: Fiscal Systems  | N/A           | <a href="https://drive.google.com/file/d/1Q2dNvpOvANGhB89kDg45o_RZPGKZm-Qy/view?usp=sharing">https://drive.google.com/file/d/1Q2dNvpOvANGhB89kDg45o_RZPGKZm-Qy/view?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | In an effort to stay ahead of inflation, Valley took the unprecedented step of increasing the FY'24 tuition rates for member districts by 5% and non-member districts by 7% for the upcoming school year.  | Chris A. Scott, James George   | Joia Mercurio; Kari Morrin                             | ongoing                    | District Improvement Goal | S2E1: Fiscal Systems  | N/A           | <a href="https://drive.google.com/file/d/1d_laS2Eo6rDbNVUz_7zRnfGpnQxdIHn/view?usp=sharing">https://drive.google.com/file/d/1d_laS2Eo6rDbNVUz_7zRnfGpnQxdIHn/view?usp=sharing</a>   |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Valley tuition and fees continue to be among, if not, the lowest in the Commonwealth and are unparalleled given our staff to student ratios  | Chris A. Scott, James George, Joia Mercurio, Kari Morrin, Heather Mackay, Nick LeClair, Nicole Noska                   | N/A  | ongoing                    | District Improvement Goal | S2E1: Fiscal Systems  | N/A           | <a href="https://drive.google.com/file/d/1Q2dNvpOvANGhB89kDg45o_RZPGKZm-Qy/view?usp=sharing">https://drive.google.com/file/d/1Q2dNvpOvANGhB89kDg45o_RZPGKZm-Qy/view?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Continuously updates, when required, Valley Collaborative's Finance Manual to maintain alignment to all federal and state laws, regulations, and guidelines  | Chris A. Scott, James George, Joia Mercurio, Kari Morrin   | Human Resources and Payroll Personnel                  | ongoing                    | District Improvement Goal | S2E1: Fiscal Systems  | N/A           | <a href="https://drive.google.com/file/d/1H-BUyemS08A-vUZfMm9kfZXVElq8l0c7vieu?usp=sharing">https://drive.google.com/file/d/1H-BUyemS08A-vUZfMm9kfZXVElq8l0c7vieu?usp=sharing</a>   |

| State Agency  | Artifact/Action/Benchmark  | Administrative Team Member/ Co-contributor   | Support Staff                              | Date/Timeline or Frequency | Category                   | DESE Standard, Indicator, Element                                       | DDS Indicator                               | Evidence/Artifact to be Collected   |
|---|--|--|--|----------------------------|----------------------------|---|---|---|
| Massachusetts Department of Elementary and Secondary Education (DESE) | Member District School Committee quarterly communications (newsletters)  | Chris A. Scott   | Donna Driscoll                             | ongoing                    | District Improvement Goal  | S3A2: Community and Business Engagement                                 | N/A   | <a href="https://drive.google.com/file/d/1B4MH2L0rryVnmi_kPTWV6in-Acn2wU_y/view?usp=sharing">https://drive.google.com/file/d/1B4MH2L0rryVnmi_kPTWV6in-Acn2wU_y/view?usp=sharing</a>                             |
| Massachusetts Department of Elementary and Secondary Education (DESE) | <p>During the 2022-2023 school year, Valley continued to work under the framework of the District Improvement Plan (DIP) Bridge Plan. Through this framework we focused on curriculum, professional development, and human resources and revised our mission statement, vision, and strategic objectives to reflect our commitment to Diversity, Equity, and Inclusion (DEI). This year the Leadership at Every Level Professional Development Series focused on the book Leading with Dignity by Donna Hicks, Phd.. This summer 2023 the collaborative will host a Leading with Dignity book club for all staff. This past Spring, the leadership team created a survey based on the ten elements of dignity from Hicks' book. The survey will be administered in the Fall of 2023. Additionally, Valley will look to book Dr. Hicks as a keynote speaker in the Fall of 2023. Teachers and professional staff have continued to survey our curriculum for bias. This year, in response to survey results in the Alternative Middle School, we worked with an independent MA bookstore to purchase a curated, diverse collection of books (64 chapter books, 42 graphic novels, 7 poetry books, 13 non-fiction books, 19 of the sports genre). In order to creatively address the high turnover rate of our paraprofessionals (both transitional and behavioral aides), Valley developed a new position titled "Special Education Assistant." This role is responsible for providing specialized support to students in a substantially separate classroom setting or within the community and assisting special education teachers and specialists throughout each school day. This position requires completion of Valley Collaborative's "Special Education Academy" – a series of targeted special education training sessions. This position is responsible for data collection in the classroom or community setting, developing therapeutic rapport with students in order to effectively de-escalate situations and assist in providing effective student instruction, actively engage in professional development to further the effective support of the substantially separate classrooms, and follow through with all recommendations put in place by the students' teams. Additionally, this essential team member must demonstrate a positive and caring attitude and must remain flexible and adaptable in order to meet school needs. Valley also formed a partnership this year with the International Institute of New England (IINE), located in Lowell MA, to help fill various positions across the Collaborative. IINE creates opportunities for refugees and immigrants to succeed through resettlement, education, career advancement and pathways to citizenship. In September of 2023, we will work to set next year's initiatives and develop an action plan with the DEI Committee and Leadership Team.</p> | Chris A. Scott, James George, Joia Mercurio, Kari Morrin, Jessica Scalzi, Heather Mackay, Nick LeClair, Nicole Noska, Renato Silva | Gail Degregory, Kathy Diaz, Sandra Morency | ongoing                    | District Improvement Goal  | S4A2: Mission and Core Values   | N/A   | <a href="https://docs.google.com/document/d/170nVxyG7y9rM3b9t8TjiPvB5jeMV1uOEbHg22kn08l/edit?usp=sharing">https://docs.google.com/document/d/170nVxyG7y9rM3b9t8TjiPvB5jeMV1uOEbHg22kn08l/edit?usp=sharing</a>   |
| Massachusetts Department of Developmental Services (DDS)              | Year over Year Comparison: FY23 DDS, MRC, and Small Business Revenue Increases   | Chris A. Scott; David Ilg  | Matt Gentile, Sean Curran                  | ongoing                    | District Improvement Goal  | S3A2: Community and Business Engagement                                 | C7; C22; C23; C24; C40; C41; C42; C43; C44; | <a href="https://docs.google.com/document/d/1fr7B129c46a0FCW_n14Ubinw9NDTrtLtfR9jQhDpves/edit?usp=sharing">https://docs.google.com/document/d/1fr7B129c46a0FCW_n14Ubinw9NDTrtLtfR9jQhDpves/edit?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | In an effort to address the global staffing crisis of nurses and its resulting effects at Valley, a nurses salary schedule was instituted to help attract and retain our RN and LPN staff.   | Chris A. Scott, Joia Mercurio, Kari Morrin   |  | ongoing                    | Professional Practice Goal | S2B1: Recruitment & Hiring Strategies                                   |   | <a href="https://drive.google.com/file/d/1K7aEneCIDsQsB3N1hMVKOfb4ZqrYRaYy/view?usp=sharing">https://drive.google.com/file/d/1K7aEneCIDsQsB3N1hMVKOfb4ZqrYRaYy/view?usp=sharing</a>                             |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Valley's motto "leadership at every level" was supported again this year with leadership development workshops offered six times over the course of the school year facilitated by Dr. Anthony Bent, targeting the Leadership Team and our "Farm Team" of aides, support staff, and professional staff.  | Chris A. Scott, Anthony Bent, Joia Mercurio, Kari Morrin   |  | ongoing                    | Professional Practice Goal | S2B2: Induction, Professional Development, and Career Growth Strategies | N/A   | <a href="https://drive.google.com/file/d/1W_y7qSttlyG2AYhJHLd0svkZQN_jyh5B/view?usp=sharing">https://drive.google.com/file/d/1W_y7qSttlyG2AYhJHLd0svkZQN_jyh5B/view?usp=sharing</a>                             |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Valley was proud to have Dr. Anthony Bent as the keynote speaker and guest speaker Dr. Regina Robinson, DESE Deputy Commissioner, for Valley's Staff Orientation Day on Tuesday, September 6, 2022.  | Chris A. Scott   |  | 9/6/2022                   | Professional Practice Goal | S3A2: Community and Business Engagement                                 | N/A   | <a href="https://drive.google.com/file/d/1CS5bQmKqWOC7LlK56G9rp11So5m_7pTcx/vi ew?usp=sharing">https://drive.google.com/file/d/1CS5bQmKqWOC7LlK56G9rp11So5m_7pTcx/vi ew?usp=sharing</a>                         |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Facilitated Valley's Special Education Directors Regional meetings.  | Chris A. Scott   |  | ongoing                    | Professional Practice Goal | S3A2: Community and Business Engagement                                 | N/A   | <a href="https://drive.google.com/file/d/1NmsrluOGg5pH1DZ7mOsDcm-lrB2zl8v-/view?usp=sharing">https://drive.google.com/file/d/1NmsrluOGg5pH1DZ7mOsDcm-lrB2zl8v-/view?usp=sharing</a>                             |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Continued to engage in professional development opportunities with Lyle Kirtman's Superintendent Leadership Series over the course of the 2022 - 2023 school year.   | Chris A. Scott   | N/A  | ongoing                    | Professional Practice Goal | S4A1: Commitment to High Standards                                      | N/A   | FY23 Certificate of Attendance  |

| State Agency  | Artifact/Action/Benchmark  | Administrative Team Member/ Co-contributor | Support Staff   | Date/Timeline or Frequency | Category                      | DESE Standard, Indicator, Element                             | DDS Indicator | Evidence/Artifact to be Collected   |
|---|--|--|---|----------------------------|-------------------------------|---|---------------|---|
| Massachusetts Department of Elementary and Secondary Education (DESE) | Performed duties as MOEC Treasurer, Chair of Finance Committee, Chair of Ethics Committee, and Chair of Policy Committee   | Chris A. Scott, James George               | Gail Degregory, Dan Schaffner   | 2022 - 2023                | Professional Practice Goal    | S4A1: Commitment to High Standards                            | N/A           | <a href="https://drive.google.com/file/d/1P4eiZXBmiANQeI5xBOQhU34nPQFzjInI/view?usp=sharing">https://drive.google.com/file/d/1P4eiZXBmiANQeI5xBOQhU34nPQFzjInI/view?usp=sharing</a>                           |
| Massachusetts Department of Elementary and Secondary Education (DESE) | In an effort to stabilize Valley's workforce and retain staff, with full support from Valley's Board of Directors, an expanded longevity payment and schedule was instituted to provide a holiday pay based on 1+ years of service.  | Chris A. Scott                             | Joia Mercurio, Kari Morrin, Nicole Noska, Nick LeClair, Heather Mackay, Matt Gentile    | ongoing                    | Professional Practice Goal    | S2B1: Recruitment & Hiring Strategies                         | N/A           | <a href="https://drive.google.com/file/d/1kEvOfhsuPIWEiuUzVKih-RarSNVm_4u/view?usp=sharing">https://drive.google.com/file/d/1kEvOfhsuPIWEiuUzVKih-RarSNVm_4u/view?usp=sharing</a>                             |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Staff have been trained on the new DESE CHAMP online portal/system for collecting and recording the CPR materials and submitting Form 2s.  | Chris A. Scott, Joia Mercurio              | Kari Morrin, Nicole Noska, Nick LeClair, Heather Mackay                                 | ongoing                    | Professional Practice Goal    | S1E2: School and District Goals                               | N/A           | <a href="https://drive.google.com/file/d/1AClHjmQ8FrXLRMwtrLKm3U73UhyYztmX/vi ew?usp=sharing">https://drive.google.com/file/d/1AClHjmQ8FrXLRMwtrLKm3U73UhyYztmX/vi ew?usp=sharing</a>                         |
| Massachusetts Department of Elementary and Secondary Education (DESE) | In order to creatively address the high turnover rate of our paraprofessionals (both transitional and behavioral aides), Valley developed a new position titled "Special Education Assistant." This role is responsible for providing specialized support to students in a substantially separate classroom setting or within the community and assisting special education teachers and specialists throughout each school day. This position requires completion of Valley Collaborative's "Special Education Academy" – a series of targeted special education trainings. This position is responsible for data collection in the classroom or community setting, developing therapeutic rapport with students in order to effectively de-escalate situations and assist in providing effective student instruction, actively engage in professional development to further the effective support of the substantially separate classrooms, and follow through with all recommendations put in place by the students' teams. Additionally, this essential team member must demonstrate a positive and caring attitude and must remain flexible and adaptable in order to meet school needs. | Chris A. Scott; Joia Mercurio; Kari Morrin | Nicole Noska, Nick LeClair, Heather Mackay  | ongoing                    | Professional Practice Goal    | S2B1: Recruitment & Hiring Strategies                         | N/A           | <a href="https://drive.google.com/file/d/1rjJ8jsSvzyZ2myt2hf8t-ygMgdeNGOZj/view?usp=sharing">https://drive.google.com/file/d/1rjJ8jsSvzyZ2myt2hf8t-ygMgdeNGOZj/view?usp=sharing</a>                           |
| Massachusetts Department of Elementary and Secondary Education (DESE) | Valley continues to maximize opportunities for students and individuals from the Adult programs through sound fiscal management.   | Chris A. Scott, James George               | Gail Degregory  | ongoing                    | Student & Adult Learning Goal | S2E1: Fiscal Systems  | N/A           | <a href="https://docs.google.com/document/d/1fr7B129c46a0FCW_n14Ubinw9NDTrtLFR9jQhDpves/edit?usp=sharing">https://docs.google.com/document/d/1fr7B129c46a0FCW_n14Ubinw9NDTrtLFR9jQhDpves/edit?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | The School Based Medicaid Reimbursement procedures at Valley Collaborative continued to be in compliance with requirements of the 2019 Updated Guidance from the School Based Medicaid Program, while tweaking some procedural steps during the course of the school year. Additionally, we are working to build the Therapy Log and Medicaid Modules within SPEDfi, alongside the founder, in order to provide efficiency, transparency, and increased data management for this state/federal reimbursement program.  | Chris A. Scott, Kari Morrin                | Therapy Department  | 2021 - 2022                | Student & Adult Learning Goal | S4A1: Commitment to High Standards                            | N/A           | <a href="https://docs.google.com/document/d/1_CwDaC-mMQY0YPhXhfWkYJpVp8Pf80_dMKM1smj110/edit?usp=sharing">https://docs.google.com/document/d/1_CwDaC-mMQY0YPhXhfWkYJpVp8Pf80_dMKM1smj110/edit?usp=sharing</a> |
| Massachusetts Department of Elementary and Secondary Education (DESE) | 2022 - 2023 Principal Meetings   | Chris A. Scott                             | Joia Mercurio, Kari Morrin, Nicole Noska, Nick LeClair, Heather Mackay, Matthew Gentile | ongoing                    | Student & Adult Learning Goal | S4A3: Meetings  | N/A           | <a href="https://drive.google.com/file/d/1sLPBEAJw_5Ggwvt3ePvcVsjotTCYBl/view?usp=sharing">https://drive.google.com/file/d/1sLPBEAJw_5Ggwvt3ePvcVsjotTCYBl/view?usp=sharing</a>                               |
| Massachusetts Department of Developmental Services (DDS)              | The DDS program has experienced its highest enrollment in Valley history.  | Chris A. Scott, Matthew Gentile            | Sean Curran, Joseph Venskus   | ongoing                    | Student & Adult Learning Goal | S1E1: Knowledge & Use of Data                                 | N/A           | <a href="https://docs.google.com/document/d/1fr7B129c46a0FCW_n14Ubinw9NDTrtLFR9jQhDpves/edit?usp=sharing">https://docs.google.com/document/d/1fr7B129c46a0FCW_n14Ubinw9NDTrtLFR9jQhDpves/edit?usp=sharing</a> |
| Massachusetts Rehabilitation Commission (MRC)                         | Valley continues to serve over 100 individuals find meaningful work in our MRC program, annually.  | Chris A. Scott, Matthew Gentile            | Patricia Sicard   | ongoing                    | Student & Adult Learning Goal | S1E3: Improvement of Performance, Effectiveness, and Learning | N/A           | <a href="https://drive.google.com/file/d/1cEDCUVWv4H5BrHqyXIE0Ez281mqacIY/vi ew?usp=sharing">https://drive.google.com/file/d/1cEDCUVWv4H5BrHqyXIE0Ez281mqacIY/vi ew?usp=sharing</a>                           |

| State Agency   | Artifact/Action/Benchmark   | Administrative Team Member/ Co-contributor | Support Staff             | Date/Timeline or Frequency | Category                      | DESE Standard, Indicator, Element                             | DDS Indicator                               | Evidence/Artifact to be Collected   |
|--|---|--|---------------------------|----------------------------|-------------------------------|---|---|---|
| Massachusetts Department of Developmental Services (DDS) | Valley's Adult Services Program relocated the Today and Tomorrow Program and Mass Rehab Commission team to 11 Executive Park Drive in North Billerica in the fall of 2022.  | Chris A. Scott, Matthew Gentile            | David Illg                | 11/7/2022                  | Student & Adult Learning Goal | S1E2: School and District Goals                               | N/A   | <a href="https://drive.google.com/file/d/1aTSDhSoVw2VnoZiZLi5IshwKYMoCjmal/view?usp=sharing">https://drive.google.com/file/d/1aTSDhSoVw2VnoZiZLi5IshwKYMoCjmal/view?usp=sharing</a>                             |
| Massachusetts Department of Developmental Services (DDS) | Valley continues to adjust current databases to maximize the efficiency and effectiveness in which we capture the work being done and the services being provided to our individuals. Individuals continue to have access to our hybrid classroom model.  | Chris A. Scott, David Illg                 | Matthew Gentile           | ongoing                    | Student & Adult Learning Goal | S1E3: Improvement of Performance, Effectiveness, and Learning | C22; C23; C24; C40; C41; C42; C43; C44;     | <a href="https://docs.google.com/document/d/1fr7B129c46a0fCW_n14Ubinw9NDTrtLtFR9jQhDpves/edit?usp=sharing">https://docs.google.com/document/d/1fr7B129c46a0fCW_n14Ubinw9NDTrtLtFR9jQhDpves/edit?usp=sharing</a> |
| Massachusetts Department of Developmental Services (DDS) | Valley receives the only transportation contract from DDS and we are proud of the fact that it has almost doubled in size, from approximately \$500,000 to \$800,000.   | Chris A. Scott, Matthew Gentile            | David Illg                | ongoing                    | Student & Adult Learning Goal | S1E3: Improvement of Performance, Effectiveness, and Learning | C7; C22; C23; C24; C40; C41; C42; C43; C44; | <u>June Finance Memo</u>  |
| Massachusetts Department of Developmental Services (DDS) | Due to the pandemic, the Office of Quality Assurance extended Valley's DDS license through October 2022. This fiscal year, Valley went through its robust QUEST audit, which is a licensure and certification audit. Valley scored a 98% on licensing indicators, with all critical indicators met. Valley scored an 86% on certification indicators. | Chris A. Scott, Matthew Gentile            | David Illg, Holly Tierney | ongoing                    | Student & Adult Learning Goal | S2D1: Laws and Policies                                       | N/A   | <a href="https://drive.google.com/file/d/15Cwu_PXRv9cSU6oAUMiSOrGmNOWMzjY2/view?usp=sharing">https://drive.google.com/file/d/15Cwu_PXRv9cSU6oAUMiSOrGmNOWMzjY2/view?usp=sharing</a>                             |



# Central Administration

11 Executive Park Drive, N. Billerica, MA 01862 | 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 Valley Collaborative's FY'23 Annual Report at their December 7, 2023 Board Meeting.

Dr. Jay Lang, Chairman

Dated: 12-7-2023



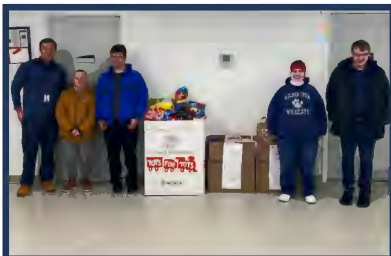
## We are: Ready for Winter

■ Page 2: After a fun-filled fall, Valley Elementary students are embracing everything that the holiday season has to offer.



## We are: Enchanted

■ Page 3: The annual trip to Jordan's Enchanted Village is a highlight for Valley's Middle School students.



## We are: Philanthropic

■ Page 6: The opportunity to give back is something the individuals in Valley's Adult programs look forward to all year.

# Giving Thanks for an Extraordinary Community: The Year in Review



NICOLE NOSKA, PRINCIPAL, VALLEY MIDDLE SCHOOL, VALLEY TRANSITIONAL HIGH SCHOOL TRANSITIONAL PROGRAMMING; HEATHER MACKAY, PRINCIPAL, VALLEY ELEMENTARY SCHOOL; DR. CHRIS SCOTT, EXECUTIVE DIRECTOR; NICK LECLAIR, PRINCIPAL, VALLEY TRANSITIONAL HIGH SCHOOL ALTERNATIVE PROGRAMMING; MATT GENTILE, DIRECTOR OF DDS SERVICES

Dear Valley Community:

I would like to acknowledge 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, continue to be appreciative of the dedication shown by staff to elicit the best possible outcome for those we serve. Valley Collaborative's FY '23 school year was very successful programmatically and financially.

- The financial position of the Collaborative remains very strong. Valley had a surplus of \$1.1 million in FY'23 which was returned to its member districts.
- The total assets at June 30, 2023 were \$20,024,009
- Valley's Capital fund remains fully funded with \$1.5 million in FY '23.
- The balance of the OPEB fund as of June 30, 2023 was \$6,598,707 making the Trust 78.5% funded.

»continued on back page

# Capping off a Great Season at Valley Elementary

Students and staff at Valley Elementary have had a busy, fun-filled fall. The arrival of the holidays means the celebration of giving, with gratitude-themed activities and events taking center stage in our classrooms. Here's a look at what our students have been up to.

## **Curious About George Book Reading**

Detective Bethany, former school resource officer and friend of our school, has written about her police dog George! She and George came to visit the school on September 15th for a book reading and presentation.

## **Clubs and Activities**

Throughout the fall students participated in football club on Friday afternoons, coming together across classrooms to have fun, learn about teamwork, and practice sportsmanship and kindness. Now that temperatures are dropping, we've moved indoors for soccer club. Classes have

also been going out in the community for hikes, meals, and other field trips.

## **Pumpkin Picking Field Trips**

Classes returned to Tyngsboro's Parlee Farms in October to pick pumpkins, take a hay-ride, visit farm animals, and enjoy apple cider and donuts.

## **Halloween Event**

On Halloween we had our annual dance and Trunk-or-Treat event! Families and staff decorated trunks and students walked around the school to trunk-or treat in costume.

## **Bullying Prevention Laser Show**

Prismatic Magic returned to the Elementary School on November 17th for the Bullying Prevention Laser Show. The program educated and inspired students with an interactive and musical laser show.

## **Thanksgiving Events**

This year, the Elementary School celebrated Thanksgiving through the week of November 20th with gratitude-themed activities across the school. On the half-day before Thanksgiving break, we hosted families for our annual community breakfast. More than 50 family members joined for a memorable morning filled with food, community, and conversation.

## **Ammaya Dance and Drum Performance**

Ammaya Drum and Dance visited our school on December 4th for an African drum and dance performance and assembly. Students learned about, enjoyed, and participated in West African drumming and dancing.



MORE THAN 50 FAMILY MEMBERS ATTENDED THE ANNUAL COMMUNITY BREAKFAST.

## **Holiday Event**

Students and staff got cozy with a seasonal event featuring cookies, hot cocoa, pajamas, and a community movie.

## **December Giving Project**

Throughout the month of December, classes participated in our annual giving project. With this giving project, students purchase a gift (\$5 or less) from another student's wish list, wrap it up, and exchange the gift at our end-of-the-season gift exchange. It's a great opportunity to teach students the meaning of selflessness and self-worth, and helps them gain the very important insight of perspective-taking and thinking about others.

## **December Caroling**

Music Therapist Meghan Pope and Speech and Language Pathologist Jillian Wendler brought a group of 20 Elementary School students to the Carleton-Willard Village in Bedford to perform for their memory care unit. This event was last held in December of 2019 and we're thrilled to see it return as it is a great chance for students to work towards a goal, and provide a service to individuals in need. ■



THIRD GRADER WILLIAM DESOUSA-DIAZ AT THE COMMUNITY BREAKFAST WITH HIS DAD.

# An ‘Enchanting’ Season for Valley Middle School Transitional Program

For students in Valley’s Middle School Transitional Program, the arrival of the holiday season brings with it one of the highlights of the school year. As temperatures drop and snow flurries fall, students head south: to Avon, home to the Enchanted Village. The magical display, run by Jordan’s Furniture, gives students the opportunity to immerse themselves in a celebration of all things holiday.

“They really look forward to it all year,” says special education teacher Shana Dunlevy. This year two middle school classes totalling 30 students made the trip. Among the highlights of the visit: a showing of the Polar Express. Students put on 3-D glasses, then buckled up for a 4-D viewing experience. “You can even smell the hot cocoa,” says Shana.

The final attraction of the trip is a thrilling ride down the Enchanted Tube. Think of a water slide without the water, or a sledding hill without the snow. Students climb aboard rubber floats then glide down a gentle slope, emerging 72 feet later to tell the tale.

This is the sixth year that Valley students have made the trek to the Enchanted Village, which opens its doors an hour early just for Valley. The result is an experience that students can’t say enough good things about. “I like the 4-D theater and how the seats move,” said one Valley traveler. “I like the animatronics! They were very jolly,” added another. “I loved the bakery and the big cookies!” chimed in a third.

Students in Meaghan Norris’ class were just as eager to share their “thumbs up” reviews. Andrew said that he loves the Ray Charles display “because I like his take on his Christmas songs.” Dylan



praised the Hot Chocolate song from Polar Express. Nick enjoyed the speed of the Polar Express Ride, which Cassidy says is “like a roller coaster.” Jessica is a fan of the famous blueberry muffins. Also making the list of fan favorites: the Reindeer races, “because I won a prize,” says Cameron.

It’s not just the students who rave about the trip. Clinician Jackie Squeglia says that for her, the truly “enchanted” part of the trip is the group picture students and staff take together every year. “We can look back to see how much the students have grown throughout the years.”

Like any Valley field trip, this one also offers plenty of learning opportunities. The trek to the Enchanted



ABOVE: SHANA DUNLEAVY’S CLASS POSES FOR A GROUP PHOTO; BELOW: STUDENTS AWAIT THEIR CLASSMATES AT THE BOTTOM OF THE ENCHANTED TUBE.

Village gives students a chance to socialize and to practice their social skills in a community setting. But it’s the holiday-themed attractions that are the big draw here. “Of all of the field trips we take, this is probably #1 as far as the students are concerned,” says Shana. ■



# Ascending Great Heights with Transitional High School Alternative Programming Students

Outdoor education has long been a staple of Valley Middle and Transitional High School Alternative Programs. Students enjoy getting outside as a regular component of their Valley experience. Now ambitious outdoor expeditions, on hiatus during the pandemic, are back too, helping students to climb great heights.

That's how a recent weekend found six students and three Valley staff members scaling Mount Willard, one of New Hampshire's legendary White Mountains. Shane Young was one of the "Trailblazers" making the trek, along with students Austin, Jayden, Brady and Josh. Shane says that it didn't take long for the group to realize that this was no ordinary walk in the woods. "The trails were icy and slippery going up. It was a little sketchy."

Making it up to the top would require every bit of concentration and motivation the students had. Shane says that if one of their group fell behind, the others would cheer him on until one and all reached their destination.

Two-and-a-half hours later, the Trailblazers arrived at the summit, with its staggering views of Crawford Notch and the surrounding range. Shane and his fellow climbers celebrated with a mountain-top photo session, creating an optical illusion that made it look as though they were suspended in the air. "It was a little bit of an optical illusion," says Shane. "It was really cool."

For the Valley staff who accompanied the students on the trip, Cassandra Reitano, Josh Plunkett and Pete Loring, the students' celebration was confirmation about the importance of outdoor education. "It's not just about being in the outdoors

and walking around outside," explains Josh, teacher and outdoor education organizer. "There's a lot of team building that goes into it, including setting common goals, motivating each other to reach those goals, and working through frustration—that's all part of it."

For outdoor education instructor Pete Loring, seeing the satisfaction of students at accomplishing big goals is a key part of the experience. He recalls the first big hike of the school year when students made it to the top of another New Hampshire peak: Mount Major. "I think that was the first time when some of them really pushed themselves and saw that reward. They got to the summit and some of them called family members to say 'I made it to the top. I'm on top of a mountain.' That was so cool," recalls Pete.

By the time the group began its descent of Mount Willard, temperatures had risen, melting the ice that had made the ascent tricky. Before they knew it, they were at the base camp, enjoying dinner at the dining hall, before turning in for the night at their bunkhouse. Even better, the facility had a rec room where the students could compete for prizes. Shane would take home a small stuffed wolf that has since become his personal totem and a club mascot. "It stays with me everywhere I go," says



THE TRAILBLAZERS OF VALLEY'S OUTDOOR EDUCATION CLUB REACH THE SUMMIT OF NEW HAMPSHIRE'S MOUNT WILLARD ON A RECENT OVERNIGHT HIKING EXPEDITION.

Shane.

When students attempt their next climb next spring, the wolf will no doubt accompany them, a small reminder that the effort required to get to the summit is worth it. "Carrying that little wolf up the mountain with us is all part of the team building experience," says Pete. "It's a reminder that we're all in this together. We're a family." ■

# Adult Services: Caring for the Community



FROM LEFT: CHRIS DUNN, ERIC HORAN, JACOB BETTENCOURT, ALINE HAUNTON AND ANDREW BLAIS DROPPING OFF TOYS FOR THE TOYS FOR TOTS DRIVE SPONSORED BY THE BILLERICA FIRE DEPARTMENT.

The holiday season is always an exciting time for Valley Collaborative's Adult Programming. The individuals show their support and caring for the community throughout the year, but never does this charity shine through brighter than during the holiday season.

For the past several years during the holiday season, the Adult Program has participated in a food drive and toy drive, with this year being no different. Valley partners with the Merrimack Valley Food Bank to run a food drive collecting canned goods and non-perishable food items. Valley collects the donations on site and then donates them to the Food Bank by the middle of December to ensure that food can be distributed out to community members in need, in time for the holidays. Last year the Valley Adult Program donated 370 pounds of food to the Merrimack

5

Valley Food Pantry as a result of the food drive and this year

**The philanthropic side of the individuals that Valley serves ascends to a whole new level when the holidays arrive.**

is shaping up to produce a similar number.

Additionally, the Adult Program participates in a Toys for Tots toy drive sponsored by the Billerica Fire Department. Valley collects all the toy donations on site, then delivers them to the Billerica Fire Department on December 8th to ensure time for the toys to be gifted to children in the community who need a bit of extra support. Valley individuals take great pride in providing less fortunate community members with the things they need to create a more festive and joyful holiday. We regularly see this philanthropic side

of the individuals, but it ascends to another level during the holiday season. The large box used to collect and store these toys has to be emptied on several occasions over our two-week collection period just to be able to fit them all because of the overwhelming generosity.

Beyond just tangible goods, Valley adults also create holiday cards to send to our community partners and others who might benefit from some kind words (who doesn't!). The individuals love to show off their amazing artistic skills by creating holiday cards with kind messages and words of thanks for all the different supports offered to them throughout the year.

While there is never a bad time to thank someone for their support, the holidays offer a special occasion to make sure our community partners understand how grateful we all are for the opportunities and support they provide. ■

# Celebrating the Incredible Dedication of Valley Collaborative's Staff

Valley Collaborative is fortunate to have incredibly dedicated staff who are devoted to helping those we serve realize the best possible outcomes. This season we are pleased to recognize our outstanding staff who've been part of the Valley community for five, ten and fifteen or more years. Thanks for all you do to make Valley such a special place!

## **Fifteen or more years of service**

Abate, Joanna  
 Blackburn, Karen  
 Casey, Janette  
 Cronin, Joseph  
 Curran, Sean  
 Davidson, Kristen  
 Donato, Susan  
 Gamache, Sandra  
 Glow Tessier, Jennifer  
 Gounaris, Nikki  
 Leighton, Vivi  
 Metrakas, Chrystalia  
 Mihalek, Brian  
 Morin, Scott  
 Noska, Nicole  
 Rowe, Karen  
 Thomas, Bryan  
 Tryder-Carbone, Cristen  
 Venskus, Joseph  
 Winch, Katlyn

## **Ten to fourteen years of service**

Aprile, Amanda  
 Carrabba, Tina  
 Chamberlin, Angela  
 Ebert, Libby  
 Fisette, Angela  
 Kenney, Brenda  
 Landry, Robert  
 MacKay, Heather  
 Mercurio, Joia  
 Morrin, Kari  
 Murphy, Amy  
 Peterson, Tammy

Quirbach, Chanelle  
 Scalzi, Jessica  
 Scott, Chris  
 Stuart, Denise  
 Tanguay, Elizabeth  
 Waters, Meghan

## **Five to nine years of service**

Ayers, Leslie  
 Bennett, Cheryl  
 Cain, April  
 Campbell, April  
 Christenson, Richard  
 Clauson, Victoria  
 Collins, James  
 Curran, Maggie  
 Cymbura, Deneen  
 Davis, Stephanie  
 Diaz, Kathleen  
 Diaz, Matthew  
 Fedak, Michael  
 Fitts, Kelly  
 Frazier, Erin  
 Gentile, Matthew  
 Goulakos, Stephen  
 Gray, Zachary  
 Horn, Sokkhunna  
 Hutchinson, Shannon  
 Illg, David  
 Joslin, Christine  
 LeClair, Nicholas  
 Loring, Peter  
 MacAulay, Ian  
 Maiuri, Brittany  
 McNamara, Ashley  
 McNulty, Pamela  
 Morency, Sandra

Moriarty, Hannah  
 Nelson, Tyler  
 Newman, Ryan  
 Nutile, Kathryn  
 O'Brien, Susan  
 Ouellet, David  
 Pedreira, William  
 Perkins, Robert  
 Ramos, Elis  
 Resteghini, John  
 Richard, Kathryn  
 Shea, John  
 Silva, Renato  
 Spampinato, Nicole  
 Squeglia, Jaclyn  
 Stoicescu, Vlad  
 Vangelist, Colleen  
 Watford, Dana  
 Wendler, Jillian  
 Yutkins, Richard



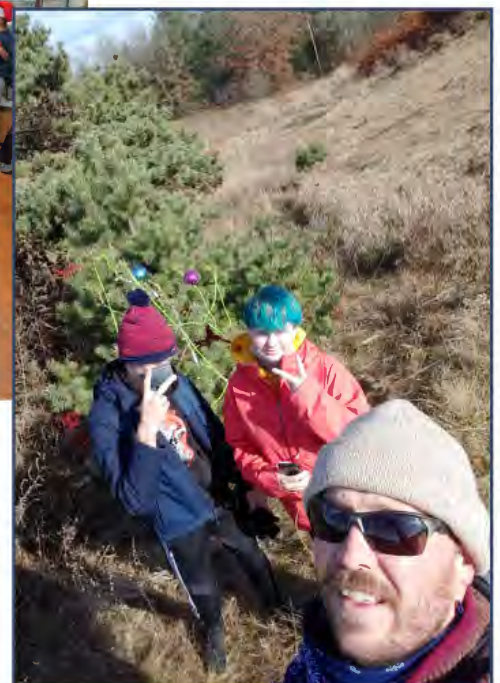
# Tis the Season: Celebrating the Holidays, Valley Style



INDIVIDUALS IN THE ADULT SERVICES PROGRAM AT THE BILLERICA FIRE STATION, WHERE THEY DROPPED OFF A MOUNTAIN OF TOYS FOR TOYS FOR TOTS.

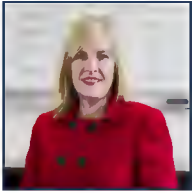


BELOW: NICHOLAS SCHWEFLER AND BRITTANY DORNEY, STUDENTS, WITH OUTDOOR EXPERIENTIAL EDUCATION TEACHER PETE LORING ON THE ANNUAL DECORATED TREE HUNT IN CHELMSFORD. THE TREE THAT VALLEY STUDENTS DECORATED IS LOCATED IN DEEP BROOK RESERVATION IN NORTH CHELMSFORD.



ABOVE LEFT: FOURTH GRADER BRODY ROMANO PRACTICES FOR A CAROLING EXPEDITION TO THE MEMORY CARE UNIT AT THE CARLETON-WILLARD VILLAGE IN BEDFORD; CENTER: CAROLING AT THE MEMORY CARE UNIT.

# Valley Collaborative Leadership Team



**Chris A. Scott, PhD**

Executive Director,  
Finance and Operations  
cscott@valleycollaborative.org



**Heather Mackay**

Principal, Valley  
Elementary School  
hmackay@valleycollaborative.org



**James George**

Business Manager/Accountant  
jgeorge@valleycollaborative.org



**Nicole Noska**

Principal  
Valley Middle School,  
Valley Transitional High School  
Transitional Programming  
nnoska@valleycollaborative.org



**Joia Mercurio**

Deputy Director  
jmercurio@valleycollaborative.org



**Nick LeClair**

Principal  
Valley Transitional High School  
Alternative Programming  
nieclair@valleycollaborative.org



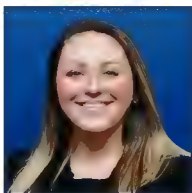
**Kari Morrin**

Director of HR, Title IX and  
504 Coordinator  
kmorrin@valleycollaborative.org



**Matthew Gentile**

Director of DDS Services  
mgentile@valleycollaborative.org



**Jessica Scalzi**

Lead Nurse  
jscalzi@valleycollaborative.org

# Valley Collaborative Board

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

**Dr. Kerry Clery**  
Superintendent, Billerica 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

# Giving Thanks for an Extraordinary Community

*»continued from cover*

- According to Valley's OPEB administrator, Valley is fully funded and future contributions could put it in a position to be "super funded." Also, Valley has one of the highest funded OPEB Trusts among Collaboratives in the Commonwealth.
- The Collaborative's net position, end of year, remains solid at \$11 million. This is the result of strong Board oversight, solid financial management, proper billing, as well as collections of receivables.
- In the spirit of continuous improvement, the Collaborative made significant capital purchases in FY '23 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. The DDS programmatic and administrative audit resulted in an impressive score of 86%/98% respectively.

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

Chris A. Scott, Ph. D.  
Executive Director

## **Approval of Field Trip Requests**

1.) McCarthy Middle School

Students Enrolled in French

Cultural/Language Experience

Quebec City, Canada

April 26 – 28, 2024

FIELD TRIP FORM APPLICATION – McCarthy Middle School  
250 North Road  
Chelmsford, MA. 01824

Please fill out application form completely. Please print. \* Apply for only one trip per form.

School Requesting Permission McCarthy Middle School

Day(s) of Week for Trip: MON \_\_\_ TUE \_\_\_ WED \_\_\_ THR \_\_\_ FRI ✓ SAT ✓ SUN ✓

Trip Date: 4/26/24 If Overnight Trip, Return Date: 4/28/24  
Requests for school day field trips should be made at least thirty calendar days in advance. All overnight trip requests should be two months in advance and will be submitted to the School Committee for final approval.

Faculty Trip Sponsor: Mike Kantor Cell Phone: 206-462-9887

Grade, Group, Class(es) or Course(es): \_\_\_\_\_

Total Number of Students: 25-50?  
Number of Students Assigned Per Chaperone: 8

Total Number of Chaperones: 3/6 Number of Male 2 Number of Female 4  
Non-faculty chaperones must be over 25 years of age and must have a CORI submitted at time of application.

Faculty/Chaperones (Names): Rima El-Haddad Cell Phone #: \_\_\_\_\_

Faculty/Chaperone with Epi-Pen Designation (Name): \_\_\_\_\_  
If applicable

Is a Nurse Needed? Yes \_\_\_ No \_\_\_

Prior to booking a field trip, speak to your building school nurse to evaluate if there are individuals with special or medical needs participating in this trip. If yes, the nurse will need to evaluate whether a parent, staff member, or nurse will be required to attend the trip with student.

Reviewed by: Ronan O'Leary Date: 10/12/23  
Signature of School Nurse \_\_\_\_\_ Date \_\_\_\_\_

Event/Purpose of the Trip: French Language Practice/Cultural Experience  
Curriculum Standard Addressed by Trip (Reason for the Trip) Historical

Destination: Quebec City \_\_\_\_\_  
Name of Facility \_\_\_\_\_ Facility Telephone \_\_\_\_\_

Facility Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

Estimated Leave Time: 7 <sup>Friday</sup> (a.m.) / p.m. Estimated Return Time: 8 a.m. (p.m.) <sup>Sunday</sup>

No. of Regular School Buses Needed: 0 No. of Wheel Chair Accessible Buses Needed: \_\_\_\_\_

District Transportation Department will try to secure bus(es) from Transportation Company. Transportation to and from school takes precedent over any other field trip transportation request. After your bus request is processed, you will receive a quoted price and written confirmation from the Transportation Department. If no Chelmsford buses are needed, what are your alternate transportation arrangements?

(Changes in plans must be reported to the Principal's Office before the day of the trip.)

Bus Pick-Up Location (be specific): McCarthy - By small gym

Equipment Space Needed (such as music instruments) Yes \_\_\_\_\_ NO X

Equipment: \_\_\_\_\_  
Please indicate if bus space is needed for equipment. All equipment (athletic, music, or luggage) must be secured, must not obstruct the vision of the bus driver, and the bus aisle must be kept clear.

Meal Plans: Included in trip cost by Explorica except 3 days of lunch

TRIP COST/FUNDING

Price per Bus: \$ \_\_\_\_\_ Total Cost of Bus Transportation \$ \_\_\_\_\_

Total Price of event \$ \_\_\_\_\_

Additional Costs \_\_\_\_\_ \$ \_\_\_\_\_

Total Cost of Trip \$ \_\_\_\_\_

School/Org. to pay for: \_\_\_\_\_ \$ \_\_\_\_\_

Student paying \$ 875.00 per person for: \_\_\_\_\_ \$ \_\_\_\_\_

Please list any other circumstances that may affect the trip:

Submitted by: [Signature]  
Signature of Trip Sponsor Date 12/04/23

Approved by: \_\_\_\_\_  
Signature of Dept. Head/Coordinator Date \_\_\_\_\_

[Signature] 12/20/23  
Signature of Building Principal Date

If an overnight trip, attach an itinerary and lodging information complete with name, location, & phone numb





## Québec City

[explorica.com/Chelmsford-2024](http://explorica.com/Chelmsford-2024)

April 26 - April 28, 2024

### Day 1 Bonjour Québec

Travel to Québec City  
Meet your tour director  
Québec tour director-led sightseeing: l'Escalier casse-cou (breakneck steps), Notre-Dame-des-Victoires, Rue Saint-Jean  
Crêperie dinner

### Day 2 Québec City landmarks

Breakfast  
Tour Director led Plains of Abraham battlefield re-enactment  
Soldier of the Martello Tower  
Village des Hurons guided visit  
Dinner and traditional entertainment at a sugar shack

### Day 3 Au revoir Québec City

Breakfast  
Beaupré Coast panoramic tour  
Basilica of Sainte-Anne-de-Beaupré tour  
Montmorency Falls visit  
Montmorency Falls Gondola ride  
Travel home



QUÉBEC

Québec City(3)

Montréal



# Reserve Your Spot!



Tour Center ID: Chelmsford-2024  
Registration deadline: December 31, 2023

## What's included

We provide everything you need for a remarkable trip:

- Round-trip transportation
- 2 overnight stays (3 with extension) in hotels with private bathrooms
- Breakfast daily (except arrival day)
- Dinner daily (except departure day)
- Full-time services of a professional Tour Director
- Guided sightseeing tours and city walks as per itinerary
- Visits to select attractions as per itinerary
- Overnight security chaperone
- Tour Diary™
- Note: Tour cost does not include airline-imposed baggage fees, or fees for any required passport or visa. Optional excursions, optional pre-paid Tour Director and multi-day bus driver tipping, among other individual and group customizations will be listed as separate line items in the total trip cost, if included.

## Tour investment

Students (travelers under the age of 23): \$796  
Adults (age 23 and over): \$931

### Automatic monthly payment plan

Pay just \$50 upon enrollment and the balance will be divided into equal monthly payments, charged automatically to your credit card or checking account. As of December 06, 2023, your monthly payment would be just \$373.00. (Manual plan also available; learn more on [explorica.com/paymentplans](http://explorica.com/paymentplans).)

## Travel protection

Most Explorica travelers protect their investment with one of our trusted plans, starting from just \$16 per day. To learn more, visit [explorica.com/cfar](http://explorica.com/cfar).

Enroll online,  
by phone, or by mail

Visit [explorica.com/Chelmsford-2024](http://explorica.com/Chelmsford-2024)



Use Chelmsford-2024 to register

1-888-310-7121



Download and complete  
a paper application on  
[explorica.com/resources](http://explorica.com/resources)

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Shelton, CT 06484-9033