



# Chelmsford School Department School Committee

## *Notice of Public Meeting*

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

As required by G.L. c. 30 A, §18-25

Filed with Town Clerk:

**DATE: Tuesday January 21, 2025 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 21, 2025 to be scheduled to provide in-person input under the public participation portion(s) of the agenda.

### **CALL TO ORDER**

### **PLEDGE OF ALLEGIANCE**

### **CHAIR OPENING STATEMENT**

### **CONSENT AGENDA**

1. Approval of the minutes of the regular school committee meeting of January 7, 2025

### **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 minutes to allow others an opportunity to speak. The School Committee will not respond directly to public comments, however will try to address comments when the item is reached on the agenda.

### **NEW BUSINESS**

1. Spotlight on the Schools: Parker Middle School
2. Presentation – DMGroup: Strategic Plan Mid-Year Update
3. Reminder: 2025/26 School Year – Kindergarten Registration Dates
4. Update – 2024/25 School Committee Presentation Schedule: Schools & Departments

5. Update on High School MCAS Competency Determination
6. Cell Phone Use Guidelines and Policies
7. FY2025 Budget Report: 2<sup>nd</sup> Quarter Financials (October 1 – December 31, 2024)
8. Recommended FY2025 Budget Transfers
9. Update – FY2026 Budget Preparation
10. Approval of Contract for On-Call Engineering Services
11. Approval of MOU – Foster Care Transportation Reimbursement
12. Personnel Report: December 2024
13. Valley Collaborative – Quarterly Reports on Collaborative Business: FY2025 Second Quarter

#### **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 minutes to allow others an opportunity to speak. The School Committee will not respond directly to public comments, however will try to address comments at future meetings.

#### **ADJOURNMENT**

**CHELMSFORD SCHOOL COMMITTEE  
REGULAR MEETING  
January 7, 2025  
Meeting Minutes**

**Members Present:** Mr. Dennis King (Chair), Ms. Maria Santos (Vice Chair), and Ms. Susan Mackinnon. Ms. Diana Lebeaux and Mr. John Moses are not in attendance tonight.

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

**Call to Order**

Mr. King 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 Policy. 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 17, 2024**

**Ms. Santos moved to accept the minutes of the regular school committee meeting of December 17, 2024. Ms. Mackinnon seconded. Motion carries 3-0.**

2. **Approval of the minutes of the regular school committee meeting of December 30, 2024**

**Ms. Santos moved to accept the minutes of the regular school committee meeting of December 30, 2024. Ms. Mackinnon seconded. Motion carries 3-0.**

**CHS Student Representative Announcements**

Patrick wished everyone a Happy New Year! CHS hosted The Bruce Rich Invitational during winter break last Saturday with The Youth Tournament held the following day. Term three is coming on January 24<sup>th</sup>. Middle and high school students should expect schedule changes particularly with specialist classes. DECA will hold a fun raising event on January 14<sup>th</sup>.

Lana shared that before winter break CHS brought back “Listening Lunches” in the Learning Commons. On Friday, December 20<sup>th</sup> this featured musical performances from The Crescendos and The Thursdays as well as other musical performances both group and solo. Students are able to attend during their lunch block and enjoy!

## **Good News**

Dr. Hirsch welcomed all back to school and wished Happy New York to all! Ms. Santos added that she "loved the Holiday Newsletter"!

## **Public Comments**

None

## **New Business**

### **1. 2025/26 School Year – Kindergarten Registration Dates**

Ms. Johnson-Collins spoke to her memorandum included in tonight's agenda packet concerning kindergarten registration. Registration will take place on January 28<sup>th</sup> and 29<sup>th</sup> at Central Office from 9:00 a.m. until 6:00 p.m. Families are able to book a 15-minute appointment now on the district's website and included is a list of items families need to bring with them to register their student. Connect Ed messages are also being sent out and please "help us get the word out"!

## **Reports**

### **1. Liaison Reports**

None yet in the new year.

## **Action/New Items**

The Chair added that The School Building Committee will hold its first meeting tomorrow night at 6:00. The Superintendent will also meet with Town Manager Cohen to discuss the budget.

## **Public Comments**

None

**Adjournment: 6:20 p.m.**

**Ms. Santos motioned to adjourn the meeting. Ms. Mackinnon seconded. Motion carries 3-0.**

***Respectfully submitted,  
Sharon Giglio,  
Recording Secretary***



# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: January 17, 2025  
Re: Spotlight on the Schools: Parker Middle School

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

# Parker Middle School

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Presentation to the School Committee  
January 21, 2025



# Agenda

- Overview
- *Be the Change* Service Project
- Tier 2 Interventions





# Parker School Improvement Plan

*Student Achievement Goal: During the 2024-2025 school year, Parker students will exceed 100% median to Typical Growth on the iReady spring 2025 Math diagnostic.*

- We are actively monitoring iReady student usage and benchmark data. Student progress and areas of need are targeted with Tier 2 interventions and supports. A WIN Block was instituted to create additional time for Tier 2 implementation throughout the school.



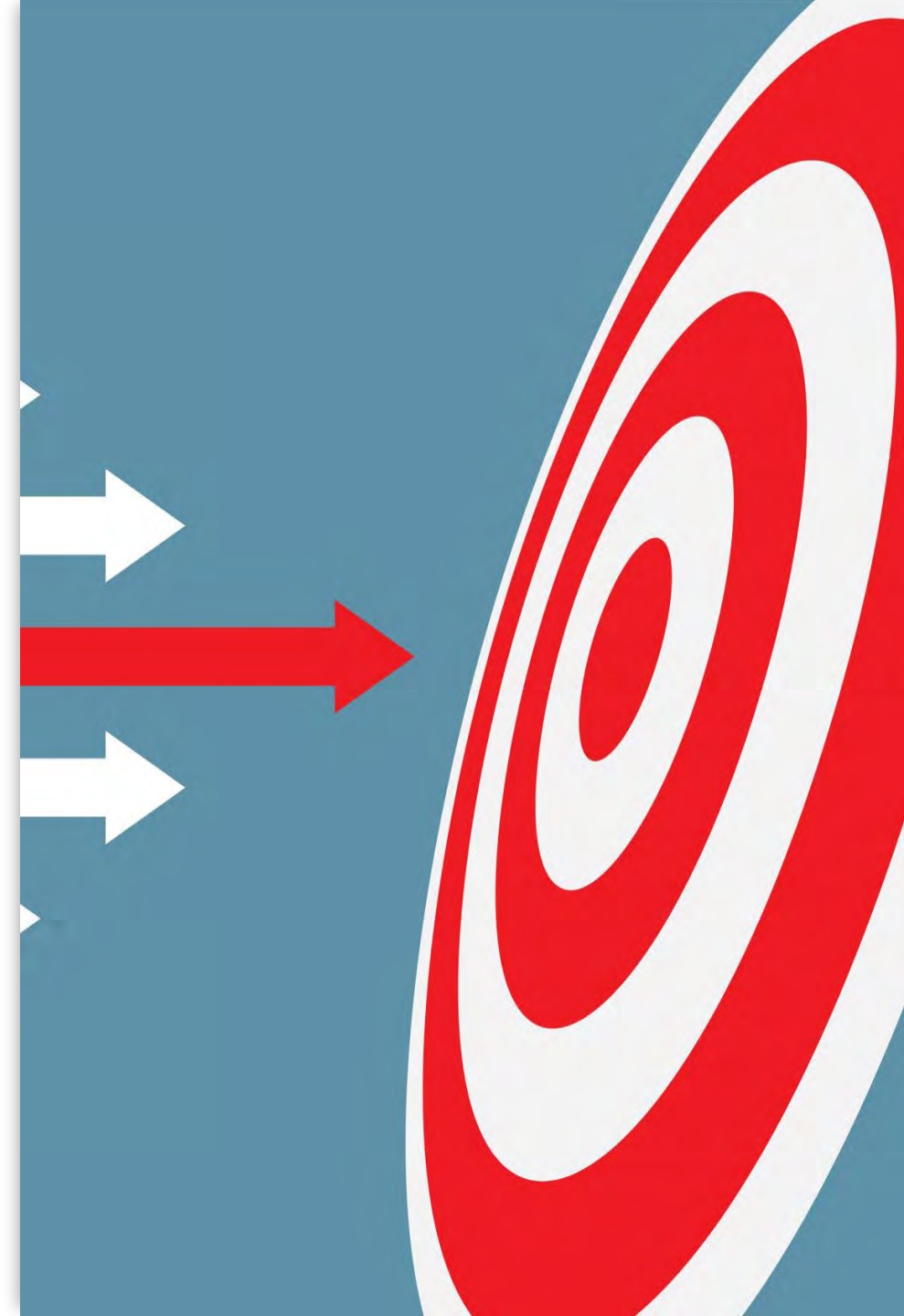
# School-Wide Tier 2 Targeted Interventions

Academic– Reading, writing and math goals

Behavioral– Minor classroom infractions like task avoidance, calling out, or coming to class unprepared

Social Emotional– Growth Mindset, Self-management, Social Awareness or Emotion Regulation

**These targeted interventions are developed by the classroom teachers and implemented during class, WIN Block, or at the outset or close of a class depending upon the intervention.**



## WIN (What I Need) Block

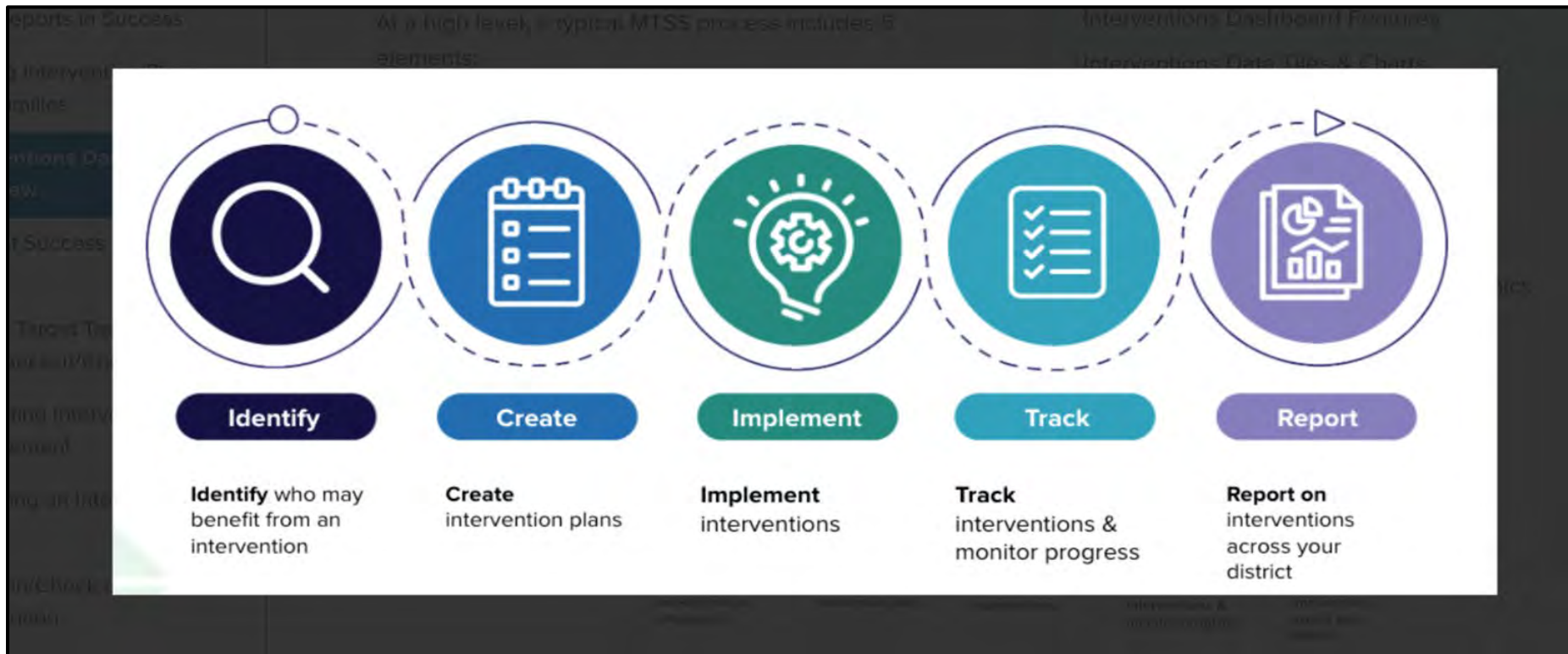


- Added 25-minute WIN Block to the schedule every Wednesday
- Utilized for:
  - Targeted intervention
  - Make up work
  - Enrichment
  - Whatever student needs



# Panorama

- Utilize Panorama to develop Tier 2 intervention groups and upload intervention plans and documentation.





# Parker School Improvement Goal

*Social Emotional Learning Goal: Parker will ensure students have strong relationships with staff and their peers so students feel welcomed, included and safe in school.*

- We have implemented a school wide SEL Block that meets at the same time on Wednesdays every week. Every staff member is assigned a small group of 10-12 students to deliver the Second Step social emotional curriculum. The smaller groups and utilization of all staff creates a more inclusive and safe environment where all students feel safe, seen, and heard.



# Parker Middle School



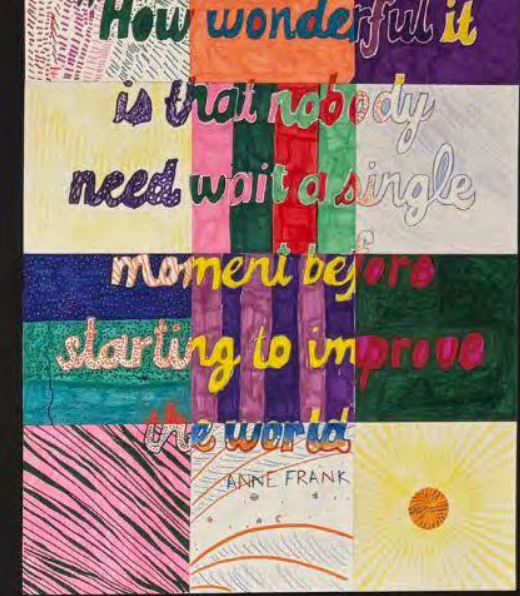
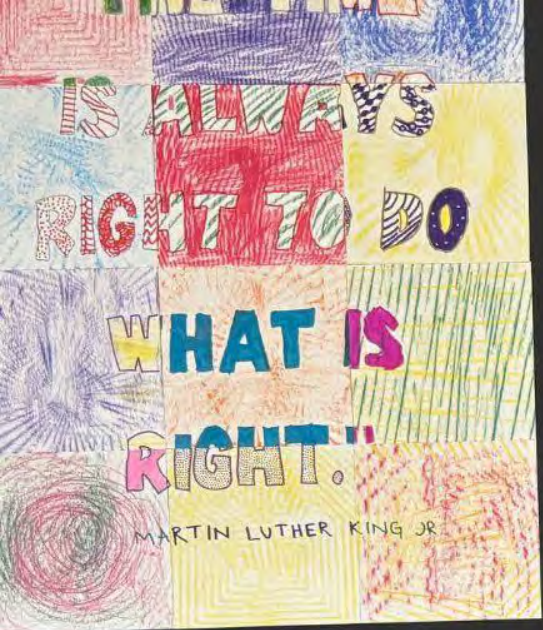
*“Be the change you want to see in the world” is a famous quote often attributed to Mahatma Gandhi, meaning that instead of waiting for others to make positive changes, individuals should actively take responsibility to create the change they desire in the world themselves’ essentially, to be the catalyst for positive transformation.”*



## The Parker Be the Change Project

The Parker students and staff took on the challenge of identifying a cause or need that they wanted to address throughout the month of December. The project was student driven and challenged them to take the initiative to make a positive change in their world. At Parker we seek to empower our students to become positive agents of change. The words of Anne Frank also inspired our collective efforts. “How wonderful it is that nobody need wait a single moment before starting to improve the world.”





## Be the Change Mural

Ashley Norman and her art students made a truly wonderful mural for the Be the Change Project. The mural of Anne Frank was created by different students making one of the panels to create the larger visage. Anne's message of service and hope is compelling and uplifting.

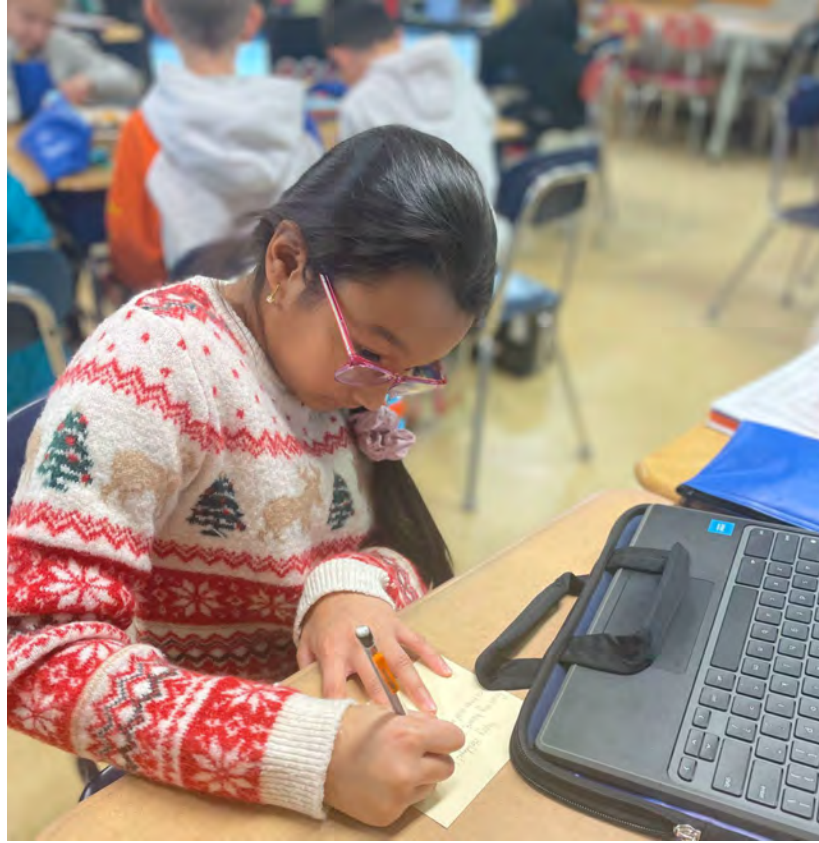




## TEAM 5A - EXPLORERS

- Project: Collect and assemble holiday goodie bags for the elderly and hospitalized. Students created personalized messages for each bag.





## TEAM 5A - EXPLORERS

- Team 5A students enjoyed assembling the goody bags and writing kindhearted messages to help brighten up the holidays for people who needed something a little extra special.

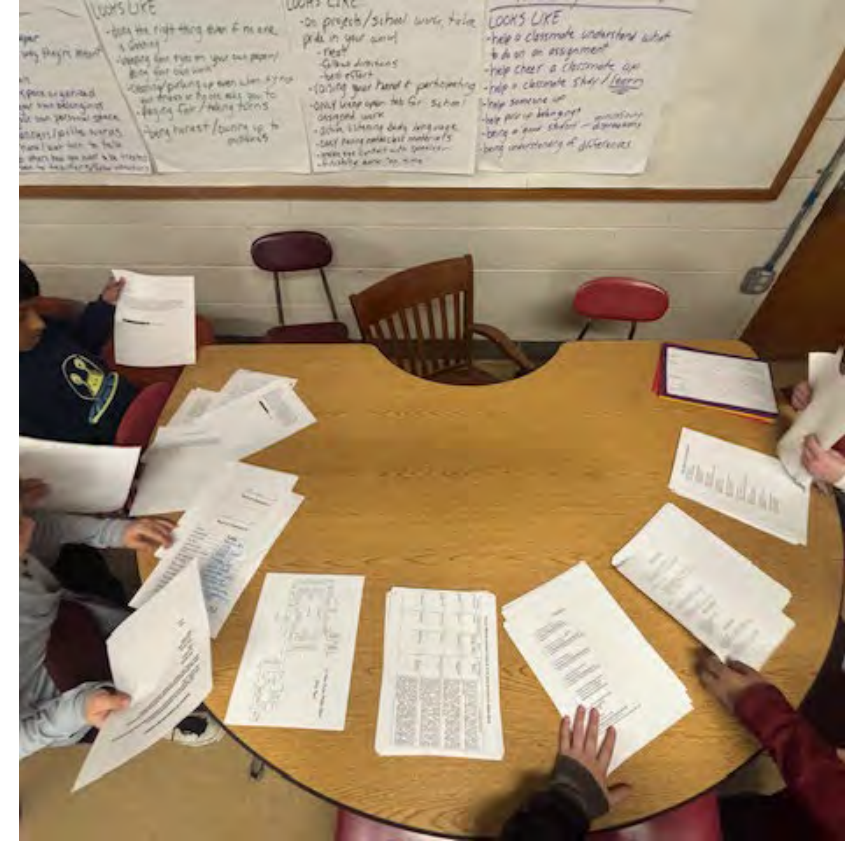




## TEAM 5B – VOYAGERS

Project: Students created welcome folders for students new to Parker and the town. Students wrote welcome letters and decorated welcome folders. Students stuffed the folders with a letter, 'best of' Chelmsford list, map of school, description of school activities, lists of sports, studios, churches and other useful information about the community.





## TEAM 5B - VOYAGERS

The folders are being stored in the office, every new student will receive a welcome packet. ~Thank you Team 5B!!



# TEAM 5C - NAVIGATORS

Project: Students  
created and delivered  
holiday cards to  
nursing homes in  
Chelmsford.





## TEAM 5C - NAVIGATORS





# TEAM 5D – INNOVATORS

Project: Students collected materials to build Pediatric Comfort Care Bags for Emerson Hospital in partnership with Emerson Hosp. Auxiliary and wrote motivational cards.





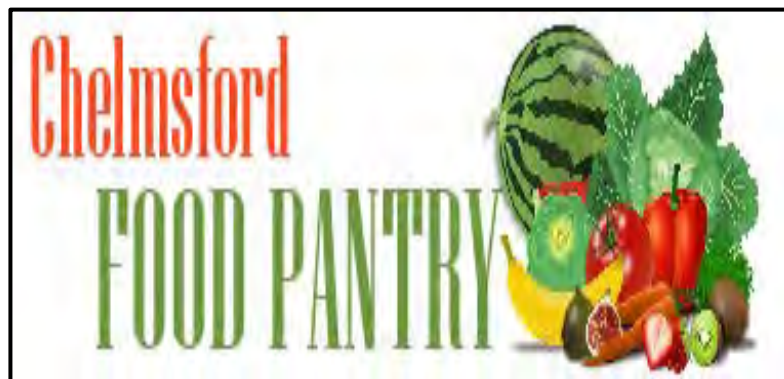
## TEAM 6A - ENTREPRENEURS

Project: Students ran a Food Drive/and wrote cards for hungry and less fortunate. All proceeds were delivered to the Chelmsford Food Pantry.



# TEAM 6A - ENTREPRENEURS

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## TEAM 6B - ENGINEERS

Project: Table of Plenty Outreach - Friendship Bracelets/Placemats/Crafts for elderly. Students brainstormed different ideas of what to decorate the placemats with such as holiday drawings, inspirational words or quotes etc.

# TEAM 6B - ENGINEERS





# TEAM 6C – INVENTORS

Project: Lack of clean/  
drinkable water in Africa–  
Raise Funds to provide  
help building wells and  
raise awareness re: use of  
water locally. Students  
signed up for choices for  
fundraising.





## TEAM 6C - INVENTORS

Team 6C students had the option of an “Art Choice” while they discussed the book A Long Walk to Water.

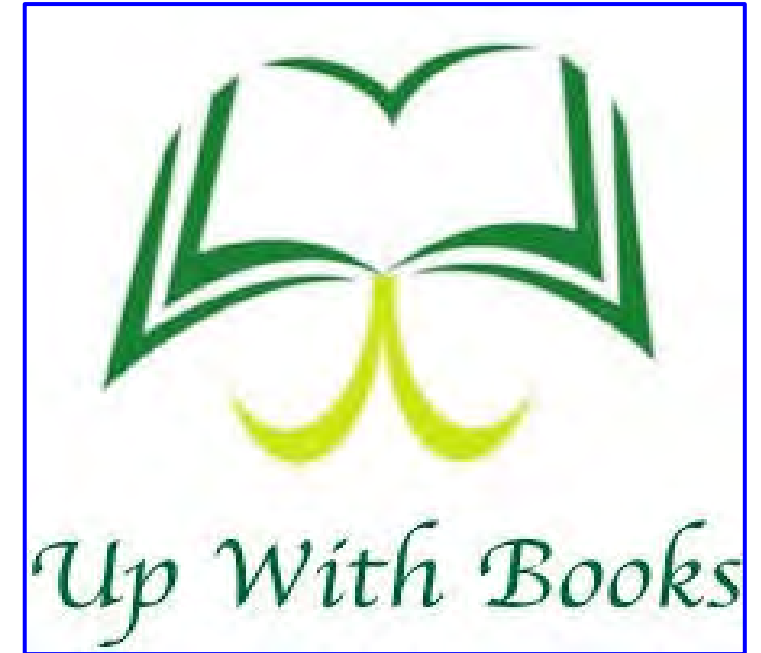
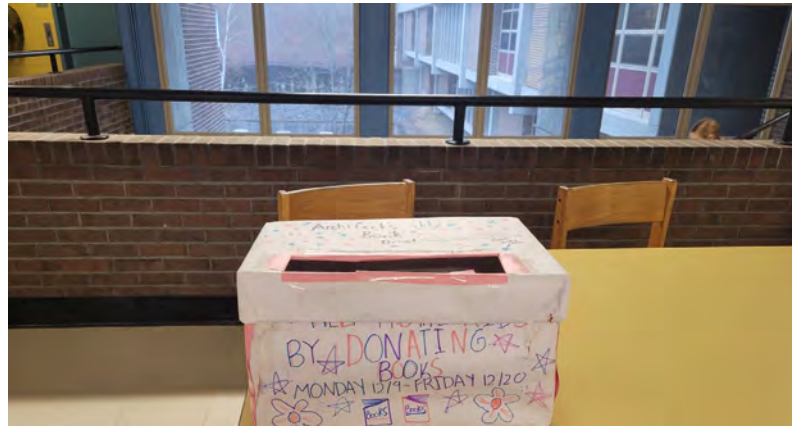
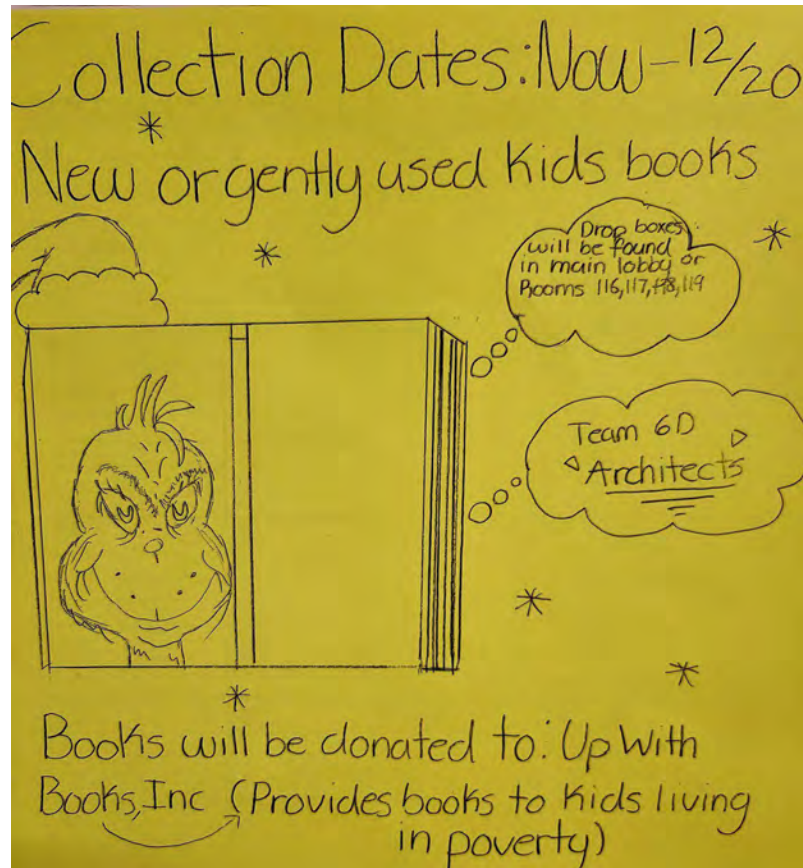




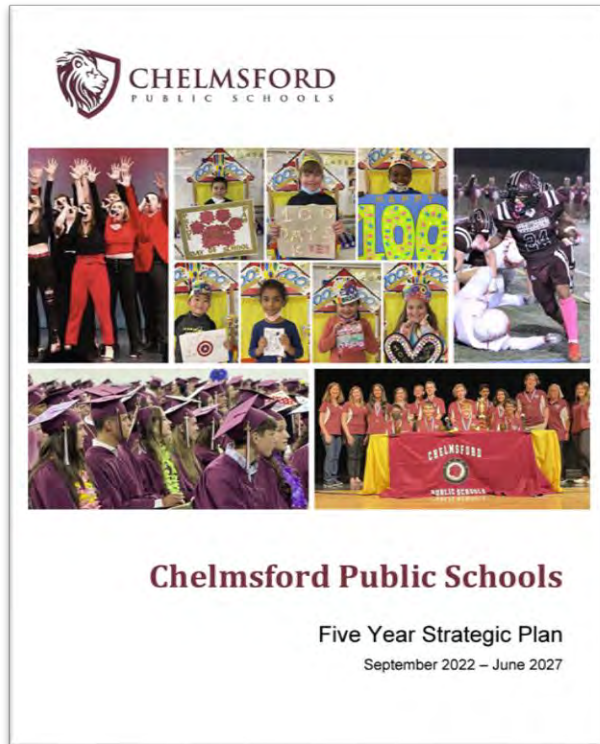
# TEAM 6D - ARCHITECTS

Project: Students ran a book drive collecting new or gently used books and decorated bookmarks. Students started making bookmarks and fliers. Students read announcements and brought in donations.





TEAM 6D - ARCHITECTS



# Strategic Plan Implementation School Committee Update

Chelmsford Public Schools

January 2025



**District Management Group** | Helping Schools and Students Thrive

# Agenda

## Strategic Plan Progress

### Paraeducator Work



**The Strategic Planning Steering Committee leads the implementation work to ensure all initiatives aligned to the strategic plan are implemented with fidelity.**

Name	Role	Priority Area
Susan Mackinnon	School Committee Member	Academic Achievement
Linda Hirsch	Assistant Superintendent	
Jeff Parks	Parker Middle School Principal	
Maria Santos	School Committee Member	Equity
Amy Reese	Director of Student Support Services	
Amy Matson	Asst. Director of Student Support Services	
Shannon Bischoff	Director of School Counseling and SEL	SEL
Jason Fredette	Byam Elementary School Principal	
Steve Murray	Chelmsford High School Principal	
Diana Lebeaux	School Committee Member	
Diane Carey	Director of Human Resources	Human Capital
Joanna Johnson-Collins	Director of Business and Finance	
Jay Lang	Superintendent	Operations and Facilities
Bill Silver	Director of Technology	

# The implementation phase of work is divided into two sub-phases.

## Sub-Phases of Implementation

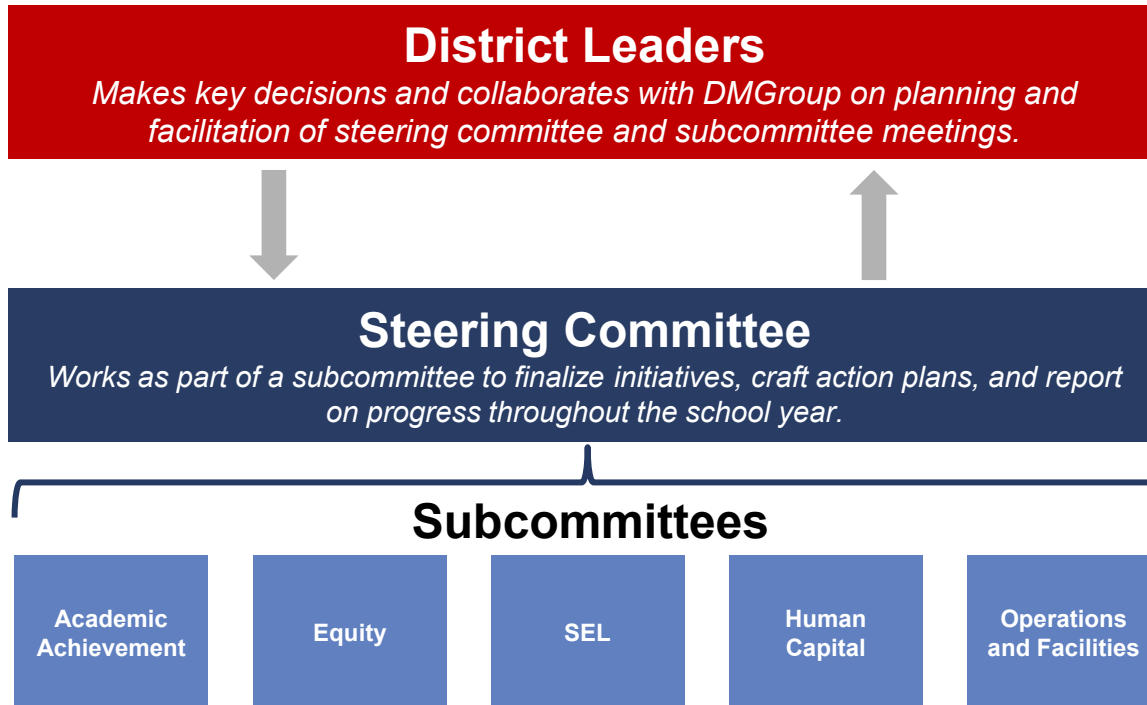


- **Review progress to targets for each measurable goal**
- **Finalize initiatives** aligned with stated priorities
- **Refine detailed action steps** for implementation
  - Specific and quantifiable tasks
  - Personnel assigned to each task
  - Timelines for deliverables
- **Track and monitor progress** of the implementation effort
- **Identify areas of further support** or resources as needed
- **Communicate strategic plan to all stakeholders** and connect to initiatives

# A nuanced working structure supports completion of initiatives to move this work forward and reach goals.

## Working Structure

### Chelmsford's Roles



### DMGroup's Role

- Provides overall project management support
- Outlines decision points for district leaders
- Synthesizes steering committees progress for district leaders

- Preps and facilitates all Steering Committee meetings
- Provides the process and templates for all key activities

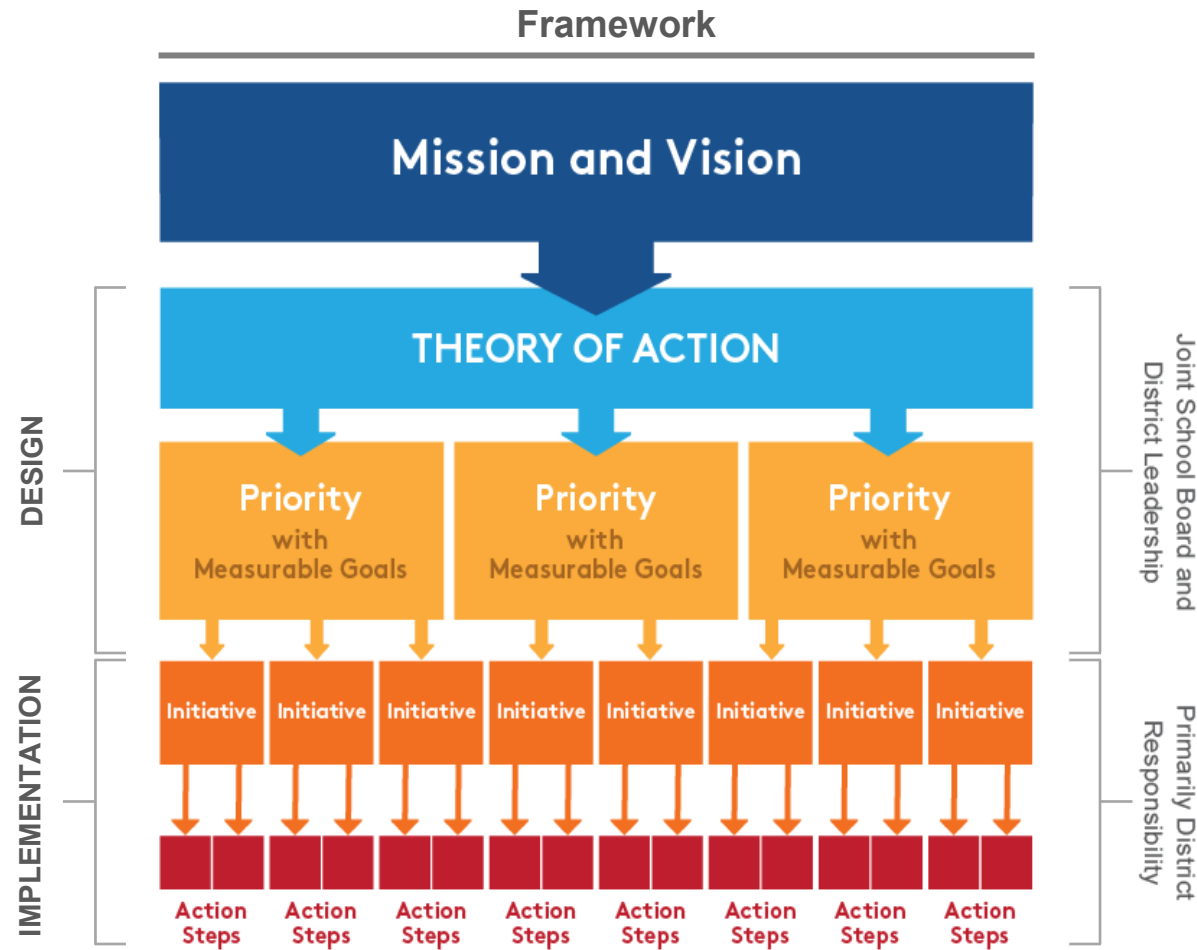
- Provides support on an as needed basis to subcommittees

*Other district and school staff provide input as necessary based on content expertise*



# By using DMGroup's Strategic Planning Framework, Chelmsford has been implementing the strategic plan.

## DMGroup Strategic Planning Framework



Source: DMGroup Strategic Planning Framework

## Definitions

**Mission and vision:** *Long term district aspirations*

**Theory of Action:** *Fundamental belief around what will lead to long term success in the district*

**Priorities:** *Broad areas of work that are key levers for district success*

**Measurable goals:** *Specific and measurable targets related to district priorities*

**Initiatives:** *Specific projects related to priorities that help to achieve the measurable goals*

**Action steps:** *An articulation of what steps need to occur, by when and by whom*



# Chelmsford Public Schools' mission and vision outline the school district's long-term aspirations.

## Chelmsford Mission and Vision

### MISSION

The mission of the Chelmsford Public Schools is to educate, engage, prepare, and empower well-rounded and knowledgeable learners who PERSEVERE through challenges, demonstrate RESPECT and INTEGRITY in their words and actions, are DEDICATED to their community, and display EMPATHY as global citizens while discovering and pursuing their full potential.

### VISION

The vision of the Chelmsford Public Schools is to provide all students with multiple pathways to optimize their own potential for academic excellence, leadership, and social and emotional wellness. We work from a rigorous curriculum that is aligned with state standards using multiple forms of data to inform innovative approaches to teaching. Our students' success is anchored in the high expectations of teachers who are part of a professional, collaborative culture that demands a continuous focus on instructional improvement. It is our responsibility that every student feels safe, cared for, appropriately challenged, and supported in our schools. Our students' successes are celebrated within and across schools as well as throughout the broader community. Parents and the Chelmsford community are connected to the daily life of our schools through consistent, multidirectional, and multi-modal communication, which builds external support for and pride in the district, schools, teachers, and students. As a result of high-quality teaching, meaningful partnerships, and well-resourced schools, our students contribute to the Chelmsford community as self-directed, creative, and well-rounded learners who are ready to become the innovative leaders of tomorrow.

Source: Chelmsford Strategic Plan: September 2022

# Chelmsford Public Schools' Theory of Action reflects core beliefs about what will lead to long-term success for students, families, community, and staff.

## Chelmsford Theory of Action

### IF...

- District leaders provide direction, rigorous curriculum, appropriate resources, and ongoing development, and
- Principals create the conditions, the culture and build buy-in to ensure initiatives are implemented faithfully in a welcoming environment, and
- Teachers foster an inclusive learning environment, ensure curriculum is accessible to each and every student, and build strong relationships with students and families

### THEN...

We will realize our vision that every student will reach their full academic potential, feel confident in themselves and their abilities, and grow into strong community members and citizens.






**The strategic priority areas provide focus that is critical to achieving success.**

**Chelmsford Strategic Priority Areas**



<b>Academic Achievement</b>
<b>Equity</b>
<b>Social - Emotional Learning</b>
<b>Human Capital</b>
<b>Operations and Facilities</b>

Source: Chelmsford Strategic Plan: September 2022

**Academic Achievement Priority** – The district will focus on mathematical achievement, particularly in elementary and middle grades (K-8), to build a strong foundation for academic success in high school and beyond.

School Year 2024-2025 Goals and Initiatives		2023 Actual	2024 Actual	2025 Target	2026 Target	2027 Target
 Metrics	Percentile of students with adequate annual growth in math (SGP based on MCAS).	52.4	55	55	56	57
	Percent of 3rd-graders meeting standards in reading based on i-Ready.	87%	83%	85%	86%	87%
	Percent of 3rd-graders meeting standards in math based on i-Ready.	74%	69%	72%	74%	76%
	Percent of 8th-graders meeting standards in math based on i-Ready.	55%	55%	58%	61%	64%
					Status	
 Initiatives	Review and adjust school schedules to maximize student learning time (focus on 7/8).					
	Enhance practices of the iReady program (e.g., My Path usage, standards mastery)					
	Promote inclusive instructional practices within the general education classroom to meet the needs of students with disabilities.					


**Equity Priority** – The district will focus on the achievement of students with disabilities as well as students who are economically disadvantaged in order to ensure equitable outcomes across the district.


School Year 2024-2025 Goals and Initiatives		2024 Actual	2025 Target	2026 Target	2027 Target
 <b>Metrics</b>	Percentile of students (with IEPs) with adequate annual growth in math (SGP based on MCAS).	49	50	52	54
	Percent of 3 <sup>rd</sup> grade students (with IEPs) meeting or exceeding standards in Reading based on iReady data.	49%	50%	52%	54%
	Percent of 8 <sup>th</sup> grade students (with IEPs) meeting or exceeding standards in Reading based on iReady data.	24%	26%	28%	30%
	Percent of 3 <sup>rd</sup> grade students (with IEPs) meeting or exceeding standards in Math based on iReady data.	42%	45%	48%	50%
	Percent of 8 <sup>th</sup> grade students (with IEPs) meeting or exceeding standards in Math based on iReady data.	12%	16%	20%	24%
	Percent of 3 <sup>rd</sup> grade students (Economically Disadvantaged) meeting or exceeding standards in Reading based on iReady data.	83%	85%	86%	87%
	Percent of 8 <sup>th</sup> grade students (Economically Disadvantaged) meeting or exceeding standards in Reading based on iReady data.	42%	44%	46%	48%
	Percent of 3 <sup>rd</sup> grade students (Economically Disadvantaged) meeting or exceeding standards in Math based on iReady data.	45%	47%	49%	51%
	Percent of 8 <sup>th</sup> grade students (Economically Disadvantaged) meeting or exceeding standards in Math based on iReady data.	34%	36%	38%	40%
				Status	
 <b>Initiatives</b>	Implement and progress monitor the rollout of the new paraeducator roles and responsibilities			●	
	Identify the continuum of educational supports to provide students with high-quality instruction in the least restrictive environment.			●	
	Continue to progress and monitor the utilization of Math/ELA benchmark assessment (iReady) in K-8 to identify improvement areas for SWD and economically disadvantaged students			●	
	Review student placements to develop an understanding of where students with disabilities are receiving instruction.			●	
	Set targets, goals, and actions to bolster number of students receiving services in the least restrictive environment for students			●	







**Social - Emotional Learning Priority** – The district will focus on sense of belonging and relationship building for K-12 students.

School Year 2024-2025 Goals and Initiatives		2023 Actual	2024 Actual	24-25 BOY	2025 Target	2026 Target	2027 Target
 Metrics	Percent of students that report feeling a sense of belonging in school across grades 3-5.	69%	71%	70%	72%	74%	76%
	Percent of students that report feeling a sense of belonging in school across grades 6-12.	53%	55%	64%	57%	59%	61%
	Percent of students that report having supportive relationships across grades 3-5.	88%	89%	90%	90%	91%	92%
	Percent of students that report having supportive relationships across grades 6-12.	86%	86%	87%	87%	88%	89%

		Status
 Initiatives	Utilize the SEL data collection and analysis tool (Panorama) to measure and respond to student data.	●
	Implementation of DEI practices and protocols.	●
	Review and enhance transition protocols and practices between levels to support students' SEL needs.	●



**Human Capital Priority** – The district will focus on teacher prep partnerships as staff development in order to ensure strong academic instruction for diverse student populations.

School Year 2024-2025 Goals and Initiatives

		2023 Actual	2024 Actual	2025 Target	2026 Target	2027 Target
 Metrics	Percent of <b>teachers</b> who indicate that they feel adequately prepared to differentiate for diverse student populations.	34%	37%	40%	42%	44%
	Percent of staff who indicate that they feel adequately prepared to differentiate for diverse student populations.	46%	35%	40%	45%	50%
	Percent of <b>teachers</b> who report feeling equipped to provide culturally responsive instruction.	61%	60%	62%	64%	66%
	Percent of staff who report feeling equipped to provide culturally responsive instruction.	70%	71%	72%	73%	74%
					Status	
 Initiatives	Identify teacher collaboration programs that will diversify staff applicant pool.				●	
	Support the growth of staff’s cultural responsiveness to all students.				●	
	Understand and analyze staff attitudes towards culturally responsive practices and instruction				●	



## Operations & Facilities Priority – The district will enhance educational facilities to provide students with safe and modern facilities that support innovative student learning.

School Year 2024-2025 Goals and Initiatives		2023 Actual	2024 Actual	2025 Target	2026 Target	2027 Target
 Metrics	Annual review of short-term capital plans (to determine what priority areas have been completed), and if the district was early/late/on-time and over/under budget.	\$ 2.1 million approved at 4.24.23 Town Meeting	\$ 2.4 million approved at 4.29.24 Town Meeting	\$ 2 million in town/school capital funding approved/allocated for school facility improvements.	\$ 2.1 million in town/school capital funding approved/allocated for school facility improvements.	\$ 2.2 million in town/school capital funding approved/allocated for school facility improvements.
	Annual review of maintenance work orders submitted and completed.	Review of Work Order entry, tracking and closure	Preliminary review of monthly, mid-year and yearend reports of work order status	Review of quarterly and annual work order reports provided by DPW to ascertain response and resolution rates.	Review of quarterly and annual work order reports provided by DPW to ascertain response and resolution rates.	Review of quarterly and annual work order reports provided by DPW to ascertain response and resolution rates.
	Annual review of building conditions for APPA standard of cleaning.	100% APPA assessments completed – Level 2 Achieved	100% APPA assessments completed – Level 2 Achieved	APPA building assessments completed annually with cleanliness Levels 2-3 achieved 100% of the time.	APPA building assessments completed annually with cleanliness Levels 2-3 achieved 100% of the time.	APPA building assessments completed annually with cleanliness Levels 2-3 achieved 100% of the time.
					Status	
 Initiatives	Determine appropriate projects to complete and in which order to provide safety updates, upgrades, and enhancements, to best serve the needs of students and staff.					●
	Implement an efficient process for work order opening, assignment, priority level, and closure times to achieve the best possible outcomes.					●
	Maintain a baseline of current building cleanliness.					●
	Transition the new school building project from eligibility phase to feasibility study, with a focus on long-term impact.					●

# Agenda

**Strategic Plan Progress**

**Paraeducator Work**



**Below are the goals and intended outcomes for continuing our efforts this school year.**

**Project Goals For SY 24-25**

- 1 Develop and execute training and professional development around the adjusted roles and responsibilities of paraeducators in the district.
- 2 Define measures of success, set goals, and develop tools to progress monitor change management efforts around the role of paraeducators.
- 3 Assess effectiveness and adjust course as necessary to ensure success for paraeducators in the district.





**The Paraeducator Working Group leads the implementation work to ensure all initiatives aligned to the strategic plan are implemented with fidelity.**

### Paraeducator Working Group Participants

Name	Role
Jay Lang	Superintendent
Amy Reese	Director of Student Support Services
Amy Matson	Asst. Director of Student Support Services
Shawna Mottram	Special Education Coordinator
Josh Blagg	Principal
Betsy Dolan	Assistant Principal
Colleen Marino	General Education Teacher
Jennifer Komperda	Special Education Teacher
Sarah Kivlan	CHIPs Paraeducator
Jennifer Colbert	Elementary Paraeducator
Katie Finn	Middle Paraeducator
Kathy Peluso	High Paraeducator

# The progress monitoring phase of work is divided into two sub-phases.

## Sub-Phases of Progress Monitoring

### Progress Monitor

#### I. Roll Out New paraeducator Responsibilities District-Wide

- Provide training to district leadership on paraeducator roles and responsibilities
- Provide professional development to school-based staff

#### II. Progress Monitor and Course Correct

- Define measures of success
- Develop progress monitoring tools
- Assess effectiveness
- Monitor progress and adjust

Fall 2024 – Spring 2025

The working committee will meet three times over the course of the year to review data, monitor progress, and make adjustments.

There will continue to be paraeducator professional development throughout the school year to support role refinement and changes.

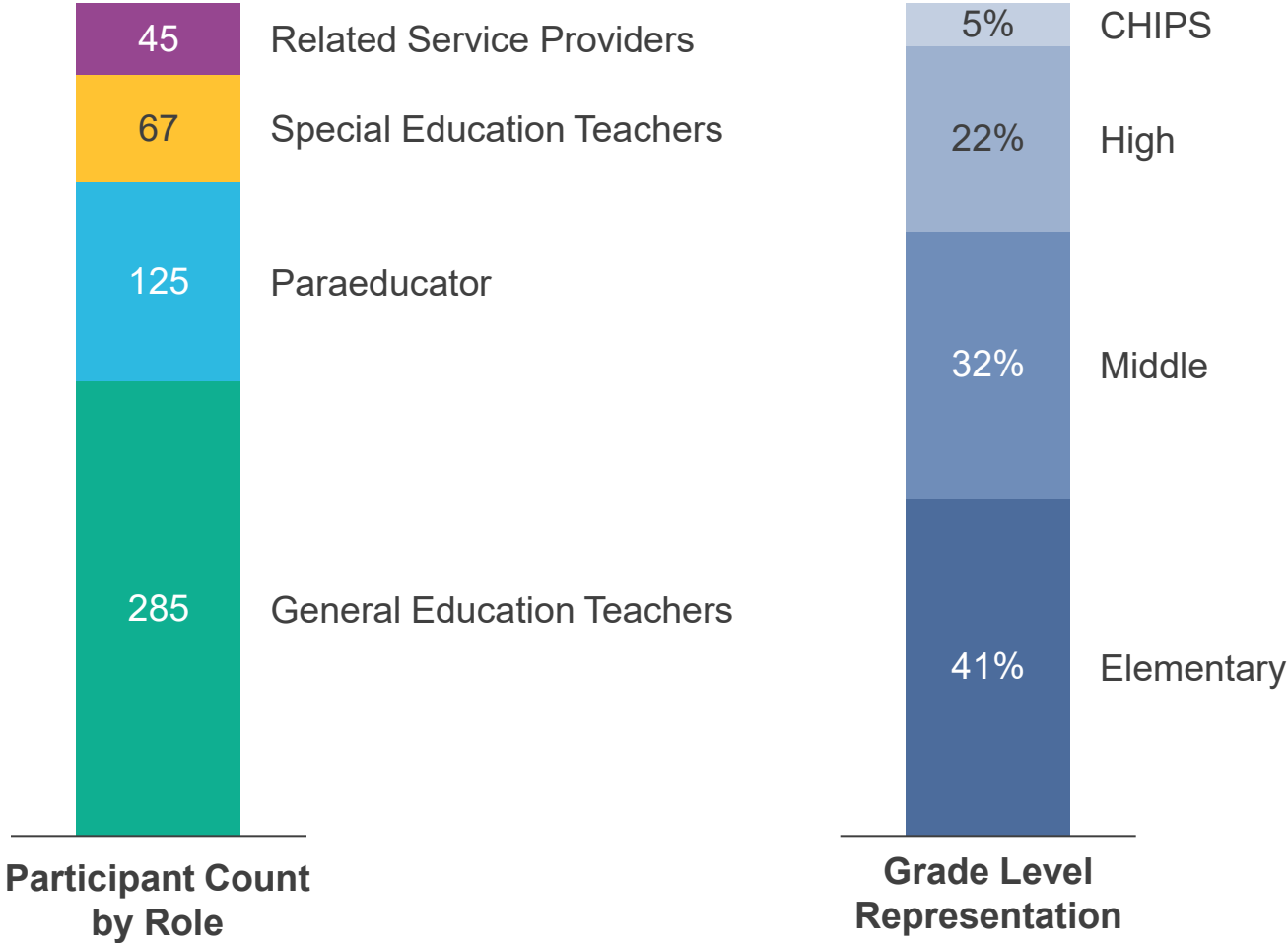
## Paraeducator Scope and Sequence

Session	Objectives	Audience	Timeline
<b>Topic 1:</b> <i>The Role of the Paraeducator and Best Practices</i>	<ul style="list-style-type: none"> <li>Participants will understand the central purpose and role of Paraeducators in Chelmsford Public Schools</li> <li>Participants will engage with best practices associated with Paraeducators for academics, social-emotional learning, and duties</li> <li>Participants will understand what is the responsibility of the Paraeducator and what is not</li> </ul>	<b>Paraeducators</b> , Special Education Teachers, General Education Teachers	September 2024
<b>Topic 2:</b> <i>Adult Collaboration to Support Students</i>	<ul style="list-style-type: none"> <li>Participants will understand the roles and responsibilities of the special education teacher and general education teacher in relationship with the Paraeducators</li> <li>Participants will know what collaboration structures exist to support all teachers and professionals</li> <li>Participants will discuss best practices and scenarios for adult collaboration</li> </ul>	<b>Paraeducators</b> , Special Education Teachers, General Education Teachers	September 2024
<b>Topic 3:</b> <i>Supporting the Diverse Needs and Disabilities of Students</i>	<ul style="list-style-type: none"> <li>Paraeducators will understand the basic tenets of IDEA and its implications for student supports</li> <li>Paraeducators will gain a cursory understanding of common disability types they may support</li> <li>Paraeducators will understand the basics of the IEP and their role in providing the supports within the IEP, including accommodations and modifications.</li> </ul>	<b>Paraeducators</b> , others optional	October 2024
<b>Topic 4:</b> <i>Supporting Students' Social-Emotional Learning and Growth</i>	<ul style="list-style-type: none"> <li>Paraeducators will understand what social-emotional learning is and the importance of developing SEL for students</li> <li>Paraeducators will understand their role in proactive SEL supports</li> <li>Paraeducators will understand their role in reactive SEL supports</li> </ul>	<b>Paraeducators</b> , others optional	January 2025
<b>Topic 5:</b> <i>Supporting Students' Academic Success</i>	<ul style="list-style-type: none"> <li>Paraeducators will understand the kinds of academic support they may be expected to provide</li> <li>Paraeducators will understand how to utilize curricular resources to support students</li> </ul>	<b>Paraeducators</b> , others optional	March 12 <sup>th</sup> , 2025

# 522 participants completed the feedback survey after the September 18<sup>th</sup> professional development opportunity.

Participation of Staff in September PD  
*Breakdown of Staff Participants and Survey Respondents*

Staff were surveyed to collect feedback on **overall changes to the paraeducator role** and provide ideas **for adult collaboration strategies** after the initial professional development opportunity.

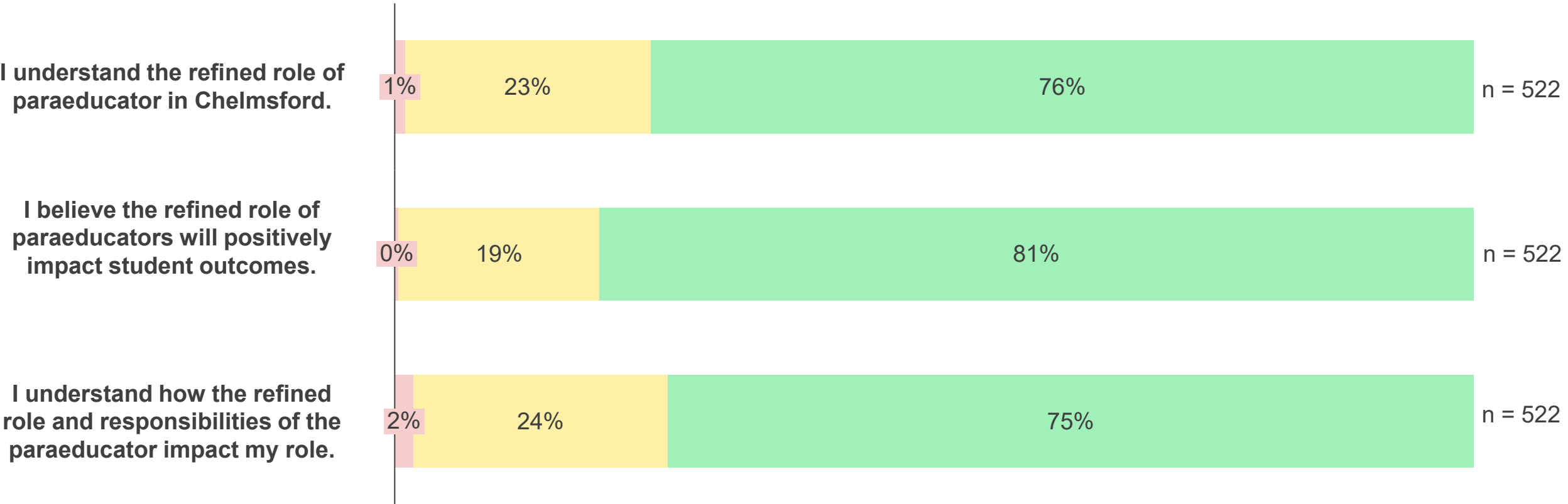


Source: CPS September PD Exit Tickets



September - Staff largely understood and believed in the changes made to the paraeducator role.

Feedback on Paraeducator Role Refinement  
Percentage of Staff Respondents



**LEGEND**

1 & 2

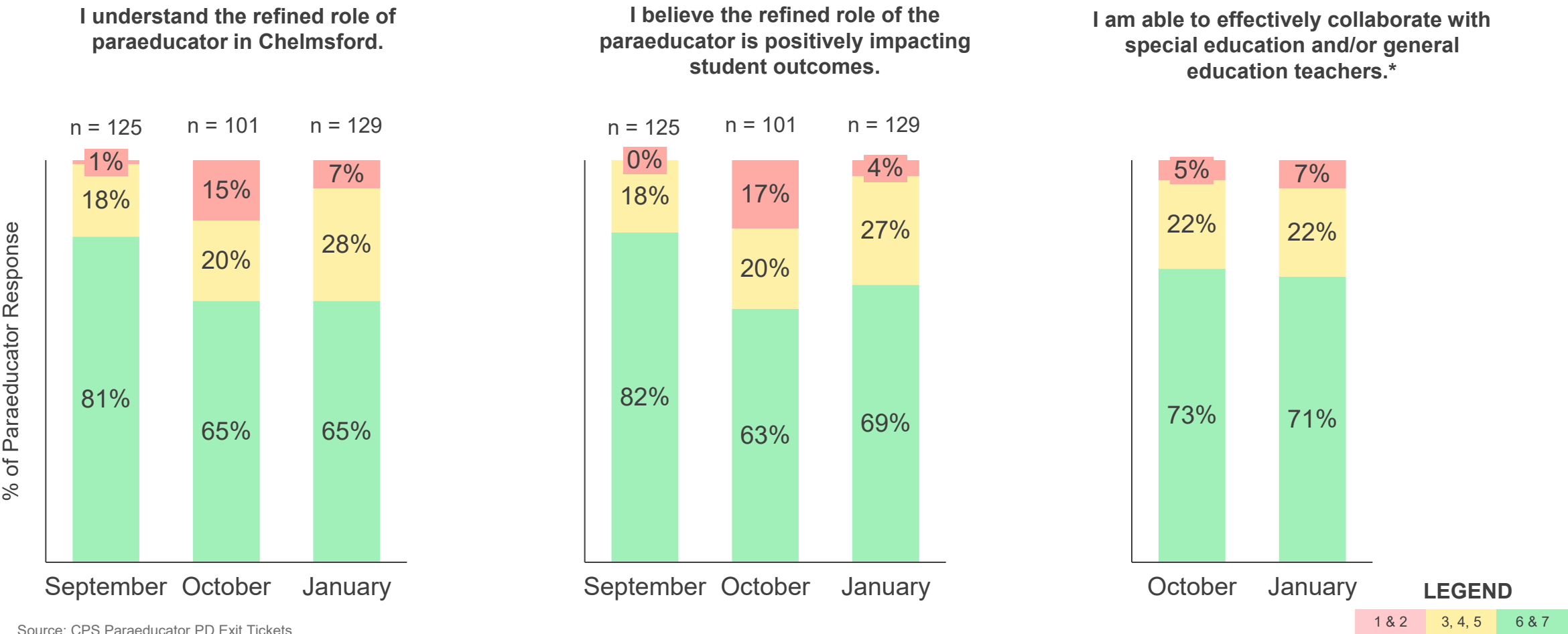
3, 4, 5

6 & 7

Source: CPS September PD Exit Tickets

# Paraeducator feedback on the changes to the role and its impact on student outcomes and collaboration have been largely positive after each PD offering, with some fluctuation over time.

Feedback on Paraeducator Role Refinement  
Percentage of Paraeducators Response to Paraeducator Role Refinement



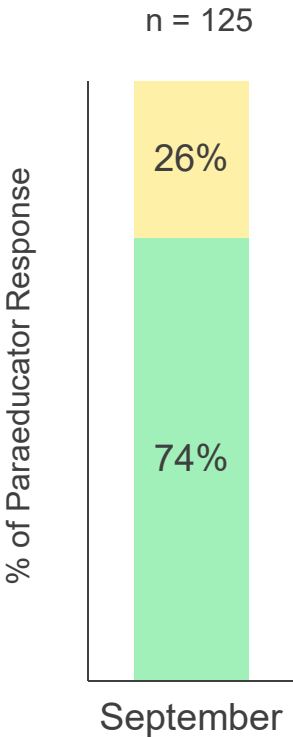
Source: CPS Paraeducator PD Exit Tickets  
\*The September PD focused on collaboration and assessed understanding based on a different question. See next slide.

# Feedback on content has been largely positive after each PD.

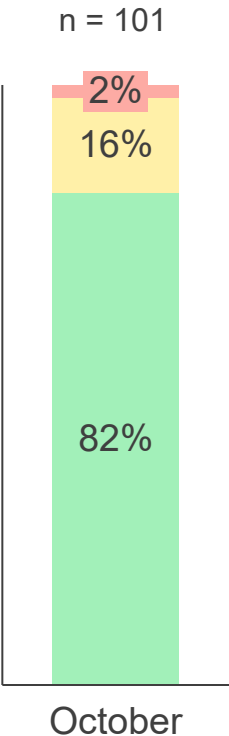
## Feedback on PD Content

Percentage of Paraeducators Response to PD Content

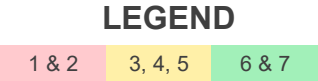
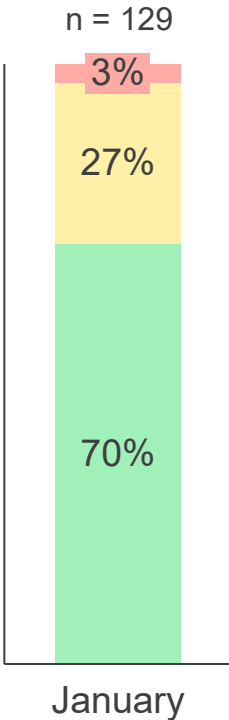
Following today's PD, I can confidently identify solutions and/or ideas to support successful paraeducator and teacher collaboration.



Following today's PD, I have a better understanding of disability categories.



Following today's PD, I have a better understanding of what social emotional learning is and the importance of developing SEL for students.



Source: CPS Paraeducator PD Exit Tickets



## Next Steps

- DMGroup and Steering Committee to incorporate feedback from today's conversation.
- Steering Committee and DMGroup to continue to meet every 6 weeks to discuss initiative implementation progress and track data.
- Paraeducator Working Group to continue monitoring progress of implementation and adjust course as needed.



Q & A



## District Management Group

Helping Schools and  
Students Thrive

If you have any comments or questions about the contents of this document, please contact District Management Group:

**Tel:** (877) 362-3500

**Email:** [info@dmgroupK12.com](mailto:info@dmgroupK12.com)

**Fax:** (617) 491-5266

**Web:** [www.dmgroupK12.com](http://www.dmgroupK12.com)

**Mail:** 133 Federal Street, Boston, MA 02110

# 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 2, 2025

Re: 2025/26 School Year – Kindergarten Registration Dates

---

Kindergarten Registration for the 2025/26 school year will begin January 28, 2025 and January 29, 2025 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 School 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.



## 2025-26 Kindergarten Registration Open

*Kindergarten registration for the 2025-26 academic year must be made by appointment.*

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

### **WHEN:**

- Tuesday, Jan. 28, 2025 from 9:00 a.m.-6:00 p.m.
- Wednesday, Jan. 29, 2025 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, 2025.
- 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'

5.

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

Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee

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

Date: January 15, 2025

Re: 2024/25 School Committee Presentation Schedule: Schools

Below please find an updated schedule of the school and department presentations that will be made at the regular meetings of the school committee throughout the remainder of the 2024/25 school year. I have asked each school principal and department coordinator to provide a brief PowerPoint presentation highlighting a focus of their work this year in alignment with their school improvement plan and the districts strategic plan. I have found these presentations to be informative and highlight for the community the good work that is occurring in the schools and departments throughout the district.

School Committee Meeting Date	School	Department/Group
November 19, 2024	South Row Elementary School	
December 3, 2024		
December 17, 2024	McCarthy Middle School	
January 7, 2025		
January 21, 2025	Parker Middle School	DMGroup: Strategic Plan Mid-Year Update
February 4, 2025		
February 25, 2025	Chelmsford High School	English (Grades 5-12)
March 11, 2025		Fine and Performing Arts (K-12)
March 25, 2025	Byam Elementary School	ELL/Reading (K-12)
April 8, 2025	CHIPs / Community Education Programs	Mathematics (K-12)
April 29, 2025	Center Elementary School	Social Emotional Learning (SEL) and Counseling
May 6, 2025		Social Studies and World Language & Cultural Exchange Programs
May 20, 2025	Harrington Elementary School	Physical Education/Health/Family Consumer Science
June 3, 2025		Science
June 17, 2025		DMGroup: Strategic Plan End-of-Year Update



# CHELMSFORD PUBLIC SCHOOLS

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Dr. Linda Hirsch, Assistant Superintendent

## MEMORANDUM

To: Dr. Jay Lang, Superintendent  
Members of the School Committee  
From: Dr. Linda Hirsch, Assistant Superintendent *Linda Hirsch*  
Date: January 17, 2025  
RE: Update/Recommendation on High School Graduation Competency Determination

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In your packet is a presentation regarding recent changes in the high school Competency Determination (CD) law, which eliminates the use of MCAS as a CD requirement effective December 5, 2024. Students who have not yet earned the CD, including those on an Educational Proficiency Plan (EPP), can no longer earn a CD through an MCAS test or retest process, and instead must earn a CD that follows a process as described in the new law. This modification to the graduation requirements requires immediate attention for students in this cohort, and a formal vote from the School Committee is required to adopt the new recommended CD for students in the class of 2025 at Chelmsford High School.

The key change involves outlined in the new law for students who have not yet earned a CD include that they must now demonstrate *mastery of a common core of skills, competencies and knowledge...*, by *satisfactorily completing coursework that has been certified by the student's district as showing mastery of the skills, competencies and knowledge contained in the state academic standards and curriculum frameworks in the areas measured by the MCAS high school tests described in section one I administered in 2023* as their CD process. In accordance with the updated law, students will be required to take and earn credit in identified courses in ELA, math, and science/technology/engineering to show their competency to meeting the CD graduation requirement.

In response to this the new CD law, the school administration and curriculum department met to discuss the changes and to provide a recommendation for a new CD requirement for any students in the Class of 2025 who have not met the requirement through MCAS prior to December 5, 2024. This recommendation along with the additional implications for future CD requirements from this change will be presented tonight for your consideration and vote.

Once the presentation is complete, a formal vote will be required to approve the adoption of the new Competency Determination (CD) for only the Class of 2025. Below is the proposed language for the vote.

---

### Proposed Vote:

"I move that the School Committee approve the adoption of the updated Competency Determination (CD) language for the Class of 2025, which includes the identification of specific coursework in ELA, math, and Science/Technology/Engineering that meet the 2023 standards as the graduation requirement, in accordance with the new law."





A dark wooden background with a graduation cap and a rolled diploma tied with a red ribbon. The cap is black with a brown band and a red tassel. The diploma is white and rolled up, tied with a red ribbon.

# MCAS Update

High School Competency Determination

# Is MCAS Going Away?

- Short answer, No.
- Districts will still administer MCAS in Grs. 3 - 8 and HS for ELA, Math, and Science as scheduled.
- New law applies to HS Competency Determination (CD) only
  - Law took effect on December 5, 2024.



# What is a HS Competency Determination?

- In accordance with [M.G.L. c. 69, § 1D \(i\)](#) and DESE Regulation [603 CRM 30.00](#) a Competency Determination (CD) is a condition for high school graduation.
- Standards for a CD Class 2025
  - MCAS ELA – score of 472 or higher OR score between 455 - 471 and an EPP
  - MCAS Math – score of 486 or higher OR score between 469 - 485 and an EPP
  - MCAS STE – score of 220 on legacy test OR score of 467 (Bio)/470 Physics
- Standards for a CD Class 2026 and Beyond
  - MCAS ELA – score of 486 or higher OR score between 470 - 485 and an EPP
  - MCAS Math – score of 486 or higher OR score between 470 - 485 and an EPP
  - MCAS STE – score of 470 or higher on one of the MCAS science tests





# CHS Graduation Requirements

- In addition to CD, students must meet the following HS graduation requirements to earn a diploma:

Department/Academic Area	
English	40 credits
Mathematics	40 credits
Science	30 credits
Social Sciences	30 credits *
World Language	20 credits **
Fine & Performing Arts	10 credits
Practical Arts	5 credits
Physical Education	10 credits (Grades 10 & 11)
Health and Wellness	10 credits (Grades 9 & 12)
Other Courses/Electives	45 credits
Total Credits for Graduation	240 credits

\* Requirements: Modern World History , US History I, and US History II or AP US History.

\*\* Two years of the same World Language.

For a student to make successful progress toward graduation requirements and remain on par with her/his grade level, she/he must earn a minimum of 60 credits per school year. **Seniors, in addition to meeting all other requirements, you must earn at least 60 credits in your senior year.**

## Question 2: Elimination of MCAS as a High School Graduation Requirement

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The "competency determination" shall be based on the academic standards and curriculum frameworks for tenth graders in the areas of mathematics, science and technology, history and social science, foreign languages, and English, and shall represent a determination that a particular student has demonstrated mastery of a common core of skills, competencies and knowledge in these areas, ~~as measured by the assessment instruments described in section one I~~ by satisfactorily completing coursework that has been certified by the student's district as showing mastery of the skills, competencies, and knowledge contained in the state academic standards and curriculum frameworks in the areas measured by the MCAS high school tests described in section one I administered in 2023, and in any additional areas determined by the board.

# What does the new language mean?

Student who...

- Passed MCAS (Up to 11/2024 retake sessions) - Classes of 2025 & 2026
  - Earned CD to graduate
- Did Not Pass MCAS - Class of 2025 and all future graduating classes
  - Can no longer earn a CD through MCAS test
  - Must earn a CD through a process described in the new law.
- District Requirement for CD Process
  - Aligned with the [new language of the statute](#) in a way that allows districts to demonstrate students have met the new requirements
  - **Approved by the governing board of the district (e.g., school committee, board of trustees, etc.)**
  - Shared with all students, families/guardians, and district stakeholders
  - Publicly available in multiple languages



# What is MCAS applicable to with new language?

- District Accountability and Data
- Use for course placement as the specific levels
- High School Scholarships
  - Abigail Adams Scholarship
  - Stanley Z. Koplik Certificate of Mastery Award
  - State Seal of Biliteracy Award



# Number of Students Affected - Not Meeting CD Requirement

## Class of 2025

Total Number: 8

- 2 New Move-ins
- ELA – 6 Students
- Math – 4 Students
- STE – 6 Students

## Class of 2026

Total Number: 24

- ELA – 13 Students
- Math – 14 Students
- STE – 22 Students

## Class 2027

Total Number: All

- Honors Biology STE MCAS in 2024
- 114 met the MCAS STE CD
- Remainder of students are not eligible
- Students are not eligible to meet the MCAS CD requirement in ELA and Math

## Class 2028

Total Number: All

- Students are not eligible to meet CD requirement through MCAS in ELA, Math, and STE

# CHS New CD Review Process

- Guidance still forthcoming – DESE Three Part CD Approach
  - Short-term (Class of 2025)
  - Medium-term (current high school students)
  - Long-term (students not yet in grade 9) – further legislation; BESE regulations
- Focus on Class of 2025
  - Current seniors are priority
- Review Process
  - Administrators met to review new language and DESE FAQ
  - Attendance of DESE webinar
  - Review of current students not meeting CD
  - Collaboration of area districts to share ideas around CD requirements
  - Review of prior CD waivers during COVID
  - Review of approved courses for CD requirements

## Recommendation: CHS Class of 2025 New MCAS CD Language (Requiring a Vote)

- Recommendation for Class of 2025 Student CD
  - For English language arts and mathematics – upon district certification that the student earned full-year credit for a relevant course aligned to the appropriate curriculum framework in that subject matter and has demonstrated competency in that subject.
  - For science and technology/engineering – upon demonstration that the student earned full-year credit for a relevant course aligned to the appropriate curriculum framework in the subject matter and demonstrated competency in one of the four tested disciplines (biology, chemistry, introductory physics, technology/engineering) during their high school career.

*\*Adapted from the DESE Modified Competency Determination Language*



# ELA - Class of 2025 CD Accepted Courses

DESE Course Code	DESE Course Name	CHS Course Name	Meets CD Requirement
01001	General English 9	English 9	YES, plus English 10
01001	General English 10	English 10	YES, plus English 9
01001	English/Language Arts I (Gr. 9)	English 9 CP & Honors	YES, plus English 10 CP/H
01002	English/Language Arts II (Gr. 10)	CP English 10 CP & Honors	YES, plus English 9 CP/H
01008	English as a Second Language	ESL Beginning, Intermediate/Advanced & ESL Skills	YES, two years or in combination with English 9/10

*\*For move in students – review of transcripts and program of studies from sending school to identify equivalent coursework to meet CD Requirement.*

# Math - Class of 2025 CD Accepted Courses

DESE Course Code	DESE Course Name	CHS Course Name	Meets CD Requirement
02002	General Math	Math 9	YES, plus Math 10
02002	General Math	Math 10	YES, plus Math 9
02052	Algebra I	Algebra I	YES, plus Geometry
02072	Geometry	Geometry	YES, plus Algebra I

*\*For move in students – review of transcripts and program of studies from sending school to identify equivalent coursework to meet CD Requirement*

# STE - Class of 2025 CD Accepted Courses

DESE Course Code	DESE Course Name	CHS Course Name	Meets CD Requirement
3051	Biology	Biology CP & H	YES
3101	Chemistry	Chemistry CP & H	YES
3151	Physics	Physics CP & H	YES
21017	PLTW Introduction to Engineering Design	PLTW IED CP & H	YES

*\*For move in students – review of transcripts and program of studies from sending school to identify equivalent coursework to meet CD Requirement*

## Students not meeting CD requirements in graduating classes prior to 2025

- Apply the same CD requirement for the Class of 2025
- Review transcripts
- Issue diplomas
- Two former students have contacted CHS regarding their diploma





---

# Next Steps

- Continue focus on Class of 2025 students
- Review additional guidance from DESE on the matter
- Investigate and determine CD requirement for future graduating classes
- Make updates to district documents including handbooks and program of studies
- Communicate all changes and updates to students, families, and community



# Questions



# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: January 15, 2025  
Re: Cell Phone Use Guidelines and Policies

---

I have reviewed the Chelmsford Public Schools approved documentation pertaining to the use of cell phones and in this report summarize the findings.

There is one approved school committee policy that includes references to cell phone use. School Committee Policy IJNDD – Policy on Social Media, attached as Appendix A, contains two (2) references to the use of phones and/or cell phones, directed at staff, not students, as follows:

- 1(e) Teachers will not give out their private cell phone or home phone numbers without prior approval of the district.
- 1(f) Inappropriate contact via phone or electronic device is prohibited.

The CPS Staff Empowered Digital Use Guidelines revised in June 2024 contain the same reference to the use of cell phones, directed at staff, not students. See Appendix B.

The CPS Student & Family Handbook for the 2024/25 school year contains a section as follows pertaining to student use of cell phones:

### **Phone Usage**

If students need to contact home, they should see their teacher/administrator to receive permission to use the phone in the classroom or office. Conversely, if a parent needs to speak with a student, the parent should call the school office. All cell phones should be off while in school, unless in use for instructional purposes. Any student using a cell phone for noninstructional purposes while school is in session will have that cell phone confiscated by administration. A first offense will lead to a warning and the administrator will return the phone to the student at the end of the day. Second and subsequent offenses will result in the phone being returned only to the parent and/or further disciplinary actions.

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

The Chelmsford High School (CHS) Student & Family Handbook Addendum for the 2024/25 school year contains two references to student use of cell phones and a section pertaining to consequences for inappropriate use of cell phones. See Appendix C.

In conversation with the elementary principals, cell phone use by students at this level is not a significant issue. While there is no specific policy, due to the age of students, possession/use of cell phones is not common. The elementary principals have communicated cell phones are not allowed in school, and if a student has a cellphone or smart watch, they are asked to leave it in their bag and not use it during school hours, including to/from school on the bus. More recently, the use of smart watches by students at the elementary level has become an issue. I have provided sample communications in Appendix D that elementary principals have shared with students and families about the use of cell phones and smart watches.

At the middle school level, student access to/possession of cell phones is more commonplace. Neither middle school allows students to have cell phones out or to use them during school hours. Both schools ask students to leave their phones powered off and in their lockers during the school day. Appendix E provides an outline of what each middle school administration has communicated with parents pertaining to student cell phone use infractions.

At the high school level, student access to/possession of cell phones is the norm. Cell phones should be powered off and locked in a locker during the instructional day, powered off and left in the student's backpack during the school day, or powered off and placed in the phone holder provided in each classroom during instructional time.



## **POLICY ON SOCIAL MEDIA**

The Superintendent and the School Principals will annually remind staff members and orient new staff members concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person. Employees must conduct themselves in ways that do not distract from or disrupt the educational process. The orientation and reminders will give special emphasis to:

- 1) Improper fraternization with students using social media or other electronic means.
  - a. Teachers may not friend or follow current students on social media.
  - b. All electronic contacts with students should be through the district's computer and telephone system, except emergency situations.
  - c. Team, class, or student organization pages, accounts, or groups will be created only in conjunction with the coach or faculty advisor. All groups must include the appropriate administrator as a member. Access to the page will remain with the coach or faculty advisor.
  - d. All contact and messages by coaches and faculty advisors with team members shall be sent to all team members, except for messages concerning medical or academic privacy matters, in which case the messages will be copied to the appropriate administrator.
  - e. Teachers will not give out their private cell phone or home phone numbers without prior approval of the district.
  - f. Inappropriate contact via phone or electronic device is prohibited.
- 2) Inappropriateness of posting items with sexual content.
- 3) Inappropriateness of posting items exhibiting or advocating use of drugs and alcohol.
- 4) Examples of inappropriate behavior from other districts, as behavior to avoid.
- 5) Monitoring and penalties for improper use of district computers and technology.
- 6) The possibility of penalties, including dismissal from employment, for failure to exercise good judgment in on-line conduct.

The Superintendent or designees will periodically conduct internet searches to see if teachers have posted inappropriate materials on-line. When inappropriate use of computers and websites is discovered, the School Principals and Superintendent will promptly bring that inappropriate use to the attention of the staff member and may consider and apply disciplinary action up to and including termination.

## Social Media & Communication

This policy will serve as a reminder to staff concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person. All users must conduct themselves in ways that do not distract from or disrupt the educational process.

- Improper fraternization with students using social media or other electronic means.
  - Teachers may not friend or follow current students on social media.
  - All electronic contacts between staff and students should be through the district's computer and telephone system, except for emergency situations.
  - Team, class, or student organization pages, accounts, or groups will be created only in conjunction with the coach or faculty advisor. All groups must include the appropriate staff as a member. Access to the page will remain with the staff member overseeing the organization.
  - All contact and messages by staff with students shall be sent to all students, except for messages concerning medical, academic, or private matters, in which case the messages will be copied to the appropriate administrator.
  - Staff will not give out their private cell phone or home phone numbers without prior approval of the district.
  - Inappropriate contact via phone or electronic device is prohibited.
  - During times of school closure (e.g. Remote Learning), staff will only use approved applications to convene with students.
- Staff will not post items with sexual content.
- Staff will not post items exhibiting or advocating the use of drugs and alcohol.
- Staff will not post inappropriate behavior from other districts, as behavior to avoid.

The possibility of penalties, including dismissal from employment for failure to exercise good judgment in on-line conduct.

The Superintendent or designees will periodically conduct Internet searches to see if staff have posted inappropriate materials on-line. When inappropriate use is discovered, the Superintendent or designee will promptly bring that inappropriate use to the attention of the offender and may consider and apply disciplinary action up to and including termination.

## **Managers**

Varsity Letter – Good attendance, loyalty, service and contributions made to the team.

## **Varsity Jackets**

In April of 2021 the Booster Club decided to discontinue the purchase of jackets for athletes due to cost. With the loss of revenue for 18 months for the booster club it would become impossible to furnish all players with jackets. As a result, the Booster Club will now direct their funds towards helping teams directly and for facility upgrades.

Varsity Jackets will still be available to purchase from Center Sports in Chelmsford. The Booster Club will distribute a process for which jackets can be ordered through Center Sports and deadlines for fittings/payment. Players will receive their varsity letters at Awards Nights as well as the patches for their jackets of the sports they have competed in to go on their jackets.

Players will now be able to purchase and wear a jacket after their first Varsity Season of a sport and add to that jacket throughout high school. Currently players could not receive a jacket until they have received 2 varsity letters per sport on top of participating in 50% or more of Varsity Contests. This will allow the student-athletes to get more use out of their jackets.

If there are student-athletes who would like a jacket but cannot afford the jacket, they can apply to the Booster Club for financial help and the Booster Club will review on a case-by-case basis.

Trophies and Plaques for Scholar Athlete, Most Improved and Most Valuable will be awarded to the athletes deserving of the award as selected by the coaching staff or team vote. In addition, special coaching awards may be given to a student-athlete in recognition of outstanding achievements, dedication, specific accomplishments, devotion or other extraordinary characteristics not provided for in standard awards.

## **Team Banquet Guidelines**

Team dinners and banquets are not sanctioned by the athletic department.

## **Smartphone/Cell Phone**

The use of cell phones has become commonplace among student-athletes. Students are strictly prohibited from using cellular telephones with camera or photo capability in locker rooms or restrooms. Any student-athlete found inappropriately using cell phones with camera or photo capability in a restricted area will have their phone confiscated and face disciplinary action as per the CHS Student Handbook.

## **Social Media**

As an educational institution, Chelmsford High School supports the rights of individuals to free speech. However, the student-athletes should be concerned with any behavior that might embarrass themselves, their families, their community, and/or Chelmsford High School. This includes activities online through social networking sites.

Participation in athletics at Chelmsford High School is a privilege, not a right. As a student-athlete, you are representative of the school and the community, as such; you are always in the public eye. This fact places certain additional demands on how you must live your life. Keep the following guidelines in mind as you participate in any of type of media:

1. Before participating in any online community, understand that anything posted online is available to anyone in the world. Any text or photo posted online is completely out of your control at the moment it is placed online, even if you limit access to your site.
2. You are not to post information, photos, or other items that could embarrass you, your

## **Cell Phones, Smart Phones, and/or Electronic Devices**

Schools exist for the main purpose of education. That goal cannot be achieved if the student's focus is being drawn away from the tasks at hand. With the preponderance of technological devices and the availability to retrieve, share, and analyze information on these devices, these tools should be used to enhance the learning experience for our students. As such, these devices cannot be used in classrooms. Cell phones may be permitted in specific classes where their use is warranted (Digital Photography, Digital Filmmaking). Students are expected to comply with the classroom expectations set forth by their instructors regarding the use of this technology.

With the potential for these devices to compromise the academic integrity of tests, quizzes, and other assessments, students are reminded to keep these devices away during assessments unless consent is provided by the classroom teacher. If a student is found to have a device out during a test, the electronic device may be confiscated, and the student may be subject to the consequences outlined in the honor code section of the handbook.

If a student needs to contact home, they should see their Dean to receive permission to use the phone in the house office. Conversely, in the event that a parent needs to speak with a student, the parent should contact the house office.

Any student using an electronic device in violation of classroom policies will be reminded to put the device away. Violations will result in additional consequences that may include confiscation for a class period, confiscation for a school day, and/or contacting the parent to arrange for parental pick-up of the device.

## **REMOVAL OF BYOD**

In response to evolving challenges in maintaining educational integrity and ensuring a conducive learning environment, we have made the decision to transition away from our current Bring Your Own Device (BYOD) policy. While BYOD once offered flexibility, recent observations have highlighted several concerns that compromise the educational experience and pose significant cybersecurity risks.

One of the primary issues we've encountered is the misuse of personal devices to circumvent our CIPA compliant filtering systems. Additionally, the ability for students to freely install non-educational applications on their devices has become a significant source of distraction during class time. This not only disrupts learning but also undermines the continuity of educational activities.

Moreover, the presence of personally owned devices on our network introduces a heightened risk of network compromise and security breaches. By standardizing the devices used within our educational environment, we can implement more robust security measures and better safeguard sensitive information.

Furthermore, aligning students with district-managed devices ensures continuity in educational tools and resources. Teachers rely on specific applications and features for instructional purposes, such as locked Google Forms for assessments, which are only accessible on managed devices. Additionally, state testing (MCAS) must be run on district-managed devices, and AP/SAT testing



#### 3rd and Subsequent Offenses:

- Discipline according to M.G.L. c. 71 § 37H3/4,
- meeting with the parents and student.
- Loss of parking privilege for the remainder of the academic year.

### **14.0 Unauthorized Use of Technology**

Chelmsford High School recognizes the importance of the responsible use of technology within our schools. Technology is omnipresent in our society and is becoming more vital to the current and future success of our students. As such, we encourage and promote students to engage in behaviors commensurate with our Acceptable Use Policy. When a student violates the tenets of this agreement, the learning environment can become compromised which may impact the physical and emotional safety of students and staff members. As such, engaging in behaviors that compromise our current technological infrastructure or network or the safety of others, including but not limited to the unauthorized distribution of text, data, voice recordings, photographs, or videos of staff or students, at school, on buses, or at a school function, will result in discipline under MGL c. 71 § 37H ¾, with the possibility of losing the privilege to use personal and school provided technology during the school day, and may result in the notification of the proper authorities. In addition, students may be expected to participate in a media literacy course with an instructor to help support the student's understanding of the behavior.

#### **14.1 Unauthorized Recording**

**Students may not record other students, staff or visitors without permission from administration or a staff member**

##### 1st Offense:

- 3 school detentions
- parent notification

##### 2nd Offense:

- Discipline according to M.G.L. c. 71 § 37H3/4
- Parent notification

##### 3rd and Subsequent Offenses:

- Discipline according to M.G.L. c. 71 § 37H3/4
- meeting with the parents and student.
- Student will no longer be permitted to bring their cell phone to school.

### **14.2 Possession and/or distributions of pornographic materials**

- Immediate notification of the authorities
- Parental notification
- Discipline according to M.G.L. c. 71 § 37H3/4

### **14.3 Cell Phones**

##### 1st Offense:

- Verbal warning from the teacher

##### 2nd Offense:

- Phone turned into House Office for the remainder of the day
- Referral to the student's dean and receive one detention

##### 3rd Offense:

- Phone turned into House Office for the remainder of the day

- Referral to the student's Dean and receive an additional detention
- Parent/Guardian will pick up the cell phone and meet with the Dean

**4th Offense:**

- Phone turned into the House Office for the remainder of the day
- Referral to the student's Dean
- Parent/Guardian will pick up the cell phone and meet with the dean
- The student will receive another detention, or more, depending on the situation.

**15.0 Cutting Class**

When a student is present in the building, but chooses not to attend class, it is a class cut.

**1st Offense:**

- 3 School detentions
- Parental notification

**2nd Offense:**

- 6 school detentions
- Parental notification

**3rd Offense:**

- Discipline according to M.G.L. c. 71 § 37H3/4
- Parental notification

**\* CHS reserves the right to revise and update this handbook at any time.**

Message to parents of Center Elementary School students and parents from the administration at the beginning of the school year and repeated throughout as necessary:

Increasingly, more students are bringing cellphones and smart watches to school. Please be mindful of the district policy regarding cell phone use:

If students need to contact home they should see their teacher/administrator to receive permission to use the phone in the classroom or office. Conversely, if a parent needs to speak with a student, the parent should call the school office. All cell phones should be off while in school, unless in use for instructional purposes. Any student using a cell phone/smart watch for non-instructional purposes while school is in session will have that cell phone/smart watch confiscated by a staff member and turned into the office. A first offense will lead to a warning and the administrator will return the phone to the student at the end of the day. Second and subsequent offenses will result in the phone being returned only to the parent and/or further disciplinary actions (pg. 18 of the student handbook).

Additionally, students are not allowed to take pictures of others on the bus or during the school day due to privacy issues.

Message to parents of South Row Elementary School students and parents from the administration at the beginning of the school year:

**Smart Watches:** Some students have been wearing them to school, which has been causing students and their peers to be distracted. Although watches are not directly mentioned in our student handbook they do have **SMART** capabilities (i.e., taking pictures, games, texting, and some have voice recording capabilities) and should **NOT** be used or worn in school. Please refer to page 19 in the handbook and below for more information. Thank you for your partnership and support.

- The Student/Family Handbook on page 19 states *"If students need to contact home, they should see their teacher/administrator to receive permission to use the phone in the classroom or office. Conversely, if a parent needs to speak with a student, the parent should call the school office. All cell phones should be off while in school, unless in use for instructional purposes. Any student using a cell phone for noninstructional purposes while school is in session will have that cell phone confiscated by administration. A first offense will lead to a warning and the administrator will return the phone to the student at the end of the day. Second and subsequent offenses will result in the phone being returned only to the parent and/or further disciplinary actions."*

## IN SOUTH ROW PARENT HANDBOOK

### CELL PHONES

Please do not send cell phones to school with your children. If you feel it is necessary for your child to have a cell phone for use before or after school, please let school personnel know. We will ask that the cell phone be kept in the child's backpack, brought to the school office at the beginning of the day, or held by classroom teachers for safekeeping. Cell phones are prohibited from use while riding on school buses.

### **Parker Middle School Cell Phone Guideline**

First Offense: Verbal Warning from teacher/staff member

Second Offense: Phone is turned into the main office for the remainder of the day. Referral to the supervisor of students. Student receives the phone at the end of the day.

Third Offense: Phone turned into the office for the remainder of the day. Parent/Guardian will be required to pick-up the phone at the end of the day and meet with the Supervisor of Students/AP/Principal.

Fourth Offense: Phone turned into the office for the remainder of the day. Referral to the Supervisor of Students/AP/Principal. Parents will meet with the administration upon retrieval of the device with the student. After school detentions will be issued.

### **McCarthy Middle School Cell Phone Guideline**

Cell phones should be powered off and locked in lockers during the instructional day.

1st Offense: Phone is brought to the office and available for student pick up @ dismissal

2nd Offense: Phone is brought to the office and available for parent pick-up only

3rd Offense: Phone is required to be checked into the office upon arrival and available for student pick-up @ dismissal

### **Chelmsford High School**

Cell phones should be powered off and locked in a locker during the instructional day, powered off and left in the student's backpack during the school day, or powered off and placed in the phone holder provided in each classroom during instructional time.

The Chelmsford High School (CHS) Student & Family Handbook Addendum for the 2024/25 school year contains consequences for inappropriate use of cell phones. See Appendix C.



# 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 15, 2025

Re: FY2025 Financial Report – 2<sup>nd</sup> Quarter (July 2024 through December 2024)

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Attached please find a Year-to-Date Budget Report from MUNIS detailing the school department's financial activity through December 2024 for the \$ 73.880M 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 2024), 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.

### Pages 5 –7 Instruction – Classroom Teachers: \$265,877 favorable variance

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 \$ 265,877.

The FY2025 local budget has one line item of \$ 171,049 to account for the lane changes for employees who achieved a higher degree (i.e. Bachelors to Masters). At the September 17, 2024 school committee meeting, the committee approved a budget transfer of \$ 146,942 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 has a favorable variance of \$24,107.

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 8 is now in that position, the account is unfavorable. The differences in salaries result in a favorable variance of approximately \$ 177,000. Another contributing factor to the favorable variance in salaries is approved unpaid leaves of absences (LOA) for various employees.

### Pages 7 – 8 Specialist Teachers: \$ 204,216 favorable 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 FY2025, if needed, and the category will be even more favorable.

Page 15 Medical / Health Services: \$ 144,148 favorable variance

This category contains the budget and actuals for medical, nursing and health services. This category will remain favorable by \$ 84,000 in FY2025 since one newly hired RN salary is less than budgeted and the contracted mental health service cost (Care Solace and Cartwheel) is funded from the final year of the ESSER III grant.

Page 19 Employee Separation Costs: \$ 164,725 favorable 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 2024 (FY2025), were paid in June 2024 (FY2024) due to favorable budget variances in FY2024. At the September 17, 2024 school committee meeting, the committee approved a budget transfer of \$ 27,758 to move funds from this favorable category to the capital land & buildings category for the CHS art rooms and science laboratory renovations. This category will remain favorable by \$ 94,516 in FY2025.

Page 19 Tuition Non-Public Schools: (\$ 1,279,438) unfavorable 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 (\$ 5.4M total of the \$ 6.9M originally estimated/budgeted). A few journal entries will be made at the end of FY2025 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.

	7/1/24 Balance (carry over)	12/31/24 Receipts (Revenue) YTD	Current Balance	Estimated Receipts Jan -June 2025	Total carry over and new (budget)	Total SPED OOD Tuitions	6/30/2025 Estimated Balance
Local Account *						6,952,532	
Circuit Breaker	2,285,026	2,203,743	4,488,769	1,574,044	6,062,813	(2,501,416)	3,561,397
School Choice Original Offset						0	
Original Valley Collab credit						(300,000)	
Pre-Paid Tuitions						0	
Total*						4,151,116	

\*The original FY2025 budget amount of \$ 4,151,116 reflects an offset from circuit breaker funds in the amount of \$ 2,501,416, no school choice funds offset, a \$ 300,000 Valley Collaborative tuition credit/refund, and no Pre-Paid Student OOD Tuitions. Since the time of finalizing the FY2025 budget, the final circuit breaker figures have been released by MA DESE and totaled \$ 2,505,762 for FY2024 and will total \$ 3,557,051 for FY2025, the Valley Collaborative tuition credit/refund will equal \$ 294,216, and the pre-paid tuition amount was greater than planned (\$ 1,725,300 paid in FY2024 due to favorable variances in FY2024). 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 tuitions are slightly higher than 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 SPED OOD Tuition	Early Current Outlook	Favorable Variance
Pre-Paid Tuitions in FY24		1,725,300	
Paid and Encumbered Tuitions in FY25		5,430,554	
Subtotal		7,155,854	
Upcoming Encumbrances			
Potential Encumbrances			
Local Account *	6,952,532	7,155,854	
Circuit Breaker Offset	(2,501,416)	(2,505,762)	
School Choice Original Offset	0	0	
Valley Collab credit	(300,000)	(294,216)	
Pre-Paid Tuitions in FY24	0	(1,725,300)	
Total	4,151,116	2,630,576	1,520,540
Potential Prepaid Tuitions again in FY25 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.

	7/1/24 Balance (carry over)	12/31/24 Receipts (Revenue) YTD	Current Balance	Estimated Receipts Jan – June 2025	Total carry over and new (budget)	Less SPED OOD Tuition and 1:1 initiative	6/30/2025 Estimated Balance
School Choice	2,820,570	200,756	3,021,326	49,244	3,070,570		2,830,547
Offset for SPED OOD						0	
Offset for 1:1 initiative (Grades 8 & 12)						(127,459)	
Offset for 1-1 initiative (Grades 5 & 9)						(112,264)	

Thank you for the opportunity to provide this update.

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 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	6,110	0	6,110	2,350.00	.00	3,760.00	38.5%	
11110000 54000 SC SUPPLIES	200	0	200	40.00	.00	160.00	20.0%	
11110000 57130 SC CONFERENCE	3,000	0	3,000	1,239.08	.00	1,760.92	41.3%	
11110000 57800 SC OTHER EXPENSE	25,000	0	25,000	22,225.80	281.94	2,492.26	90.0%	
TOTAL SCHOOL COMMITTEE	34,310	0	34,310	25,854.88	281.94	8,173.18	76.2%	
1210 SUPERINTENDENT								
11210000 51003 ADMINISTRATOR	16,132	0	16,132	.00	.00	16,132.00	.0%	
11210000 51050 SUPT SALARY	245,209	0	245,209	122,604.30	122,604.30	.40	100.0%	
11210000 51060 COMMUNICATIONS-M	66,950	0	66,950	33,475.00	33,475.00	.00	100.0%	
11210000 51070 SUPT SECRETARY S	64,100	0	64,100	32,049.81	32,049.81	.38	100.0%	
11210000 53990 CONTRACTED SERVI	50,000	0	50,000	8,622.50	6,075.00	35,302.50	29.4%	
11210000 54000 SUPPLIES	10,000	0	10,000	144.80	.00	9,855.20	1.4%	
11210000 57800 OTHER CHARGES/EX	46,050	0	46,050	35,726.41	58.89	10,264.70	77.7%	
TOTAL SUPERINTENDENT	498,441	0	498,441	232,622.82	194,263.00	71,555.18	85.6%	
1220 ASST. SUPERINTENDENT								
11220000 51003 ADMINISTRATOR	11,710	0	11,710	.00	.00	11,710.00	.0%	
11220000 51050 ASST. SUPT. SALA	177,996	0	177,996	90,997.95	86,997.95	.10	100.0%	
11220000 51070 ASST. SUPT. SEC.	64,100	0	64,100	32,049.81	32,049.81	.38	100.0%	
11220000 54000 ASST SUPT SUPPLI	5,000	0	5,000	1,251.71	.00	3,748.29	25.0%	
11220000 57800 ASST SUPT OTH EX	19,000	0	19,000	10,648.55	.00	8,351.45	56.0%	
TOTAL ASST. SUPERINTENDENT	277,806	0	277,806	134,948.02	119,047.76	23,810.22	91.4%	
1230 DISTRICT WIDE								
11230000 53140 COPIER - ADMINIS	200,000	-20,000	180,000	74,208.03	60,719.18	45,072.79	75.0%	



# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 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	18,378.81	.00	1,621.19	91.9%
11230000	53420	POSTAGE	36,200	0	36,200	7,697.14	2,366.52	26,136.34	27.8%
11230000	53990	ADVERTISING	1,500	0	1,500	220.06	.00	1,279.94	14.7%
11230000	54206	SOFTWARE	250,000	0	250,000	227,508.09	19,637.76	2,854.15	98.9%
11230000	57100	COOR. TRAVEL & C	6,500	0	6,500	4,762.37	.00	1,737.63	73.3%
11230000	57800	COOR. DUES	6,500	0	6,500	79.00	.00	6,421.00	1.2%
TOTAL DISTRICT WIDE			500,700	0	500,700	332,853.50	82,723.46	85,123.04	83.0%
1410 BUSINESS AND FINANCE									
11410000	51003	ADMINISTRATOR	10,711	0	10,711	.00	.00	10,711.00	.0%
11410000	51050	SAL/BUSINESS MAN	162,805	0	162,805	81,402.49	81,402.49	.02	100.0%
11410000	51070	BUS OFFICE- SECR	294,641	0	294,641	151,820.42	147,320.42	-4,499.84	101.5%
11410000	53990	BUS OFFICE-CONTR	15,000	0	15,000	.00	.00	15,000.00	.0%
11410000	54000	BUSINESS OFFICE-	3,100	0	3,100	1,713.94	77.73	1,308.33	57.8%
11410000	57800	BUSINESS OFFICE-	6,900	0	6,900	6,046.01	155.54	698.45	89.9%
TOTAL BUSINESS AND FINANCE			493,157	0	493,157	240,982.86	228,956.18	23,217.96	95.3%
1420 HUMAN RESOURCES									
11420000	51003	ADMINISTRATOR	6,246	0	6,246	.00	.00	6,246.00	.0%
11420000	51050	SAL/HR/DIRECTOR	142,406	0	142,406	71,202.95	71,202.95	.10	100.0%
11420000	51060	H/R SUBSTITUTES	39,467	0	39,467	16,914.42	22,552.56	.02	100.0%
11420000	51070	HR SEC SALARY	125,388	0	125,388	69,108.45	62,693.93	-6,414.38	105.1%
11420000	53990	CONTRACTED SERVI	30,000	0	30,000	8,092.00	.00	21,908.00	27.0%
11420000	54000	HR SUPPLIES	3,000	0	3,000	425.62	165.99	2,408.39	19.7%
11420000	57800	HR OTHER EXPENSE	10,000	0	10,000	4,303.54	450.00	5,246.46	47.5%
TOTAL HUMAN RESOURCES			356,507	0	356,507	170,046.98	157,065.43	29,394.59	91.8%
1430 LEGAL SERVICES									
11430000	53040	LEGAL FEES	75,000	0	75,000	3,031.50	.00	71,968.50	4.0%
11430076	53040	LEGAL FEES - SPE	45,000	0	45,000	26,294.15	.00	18,705.85	58.4%
TOTAL LEGAL SERVICES			120,000	0	120,000	29,325.65	.00	90,674.35	24.4%
1435 LEGAL SETTLEMENTS									

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11435076 53990 SPED - LEGAL SET	3,000	0	3,000	.00	.00	3,000.00	.0%
TOTAL LEGAL SETTLEMENTS	3,000	0	3,000	.00	.00	3,000.00	.0%
1450 DISTRICTWIDE MIS							
11450000 51003 ADMINISTRATOR	10,711	0	10,711	.00	.00	10,711.00	.0%
11450000 51050 MIS DIR SALARY	162,805	0	162,805	81,402.49	81,402.49	.02	100.0%
11450000 51060 SALARIES	164,970	0	164,970	82,485.00	82,485.00	.00	100.0%
11450000 52470 TECHNOLOGY SERVI	80,000	0	80,000	61,899.86	10,107.50	7,992.64	90.0%
11450000 54000 SUPPLIES & MATER	20,000	0	20,000	12,296.69	58.34	7,644.97	61.8%
11450000 54204 SCHOOL SECURITY	150,000	0	150,000	56,367.01	46,527.70	47,105.29	68.6%
11450000 57100 TRAVEL IN STATE	20,000	0	20,000	11,861.07	295.00	7,843.93	60.8%
11450000 57800 OTHER CHARGES/EX	12,000	0	12,000	55.00	.00	11,945.00	.5%
11450000 58510 EQUIPMENT- TECHN	70,000	0	70,000	49,937.49	15,982.53	4,079.98	94.2%
14400000 51056 SAL/NETWORK	440,711	0	440,711	220,355.59	220,355.59	-.18	100.0%
14400000 52472 COMPUTER SERVICE	460,000	0	460,000	104,299.04	95,024.59	260,676.37	43.3%
TOTAL DISTRICTWIDE MIS	1,591,197	0	1,591,197	680,959.24	552,238.74	357,999.02	77.5%
2110 CURRICULUM DIRECTORS							
12110000 51050 SAL/SYS/CURR	1,303,417	0	1,303,417	665,177.67	652,538.47	-14,299.14	101.1%
12110000 51070 SAL/SYS/SEC	43,966	0	43,966	21,983.00	.00	21,983.00	50.0%
12110000 51310 CURRICULUM STIPE	5,000	0	5,000	4,117.68	.00	882.32	82.4%
12110000 53170 STAFF DEVELOPMEN	10,000	0	10,000	2,243.31	.00	7,756.69	22.4%
12110000 53990 CONTRACTED SERVI	35,000	0	35,000	13,705.02	.00	21,294.98	39.2%
12110000 54000 SUPPLIES - CURR	2,000	3,000	5,000	3,724.95	.00	1,275.05	74.5%
12110000 57140 COURSE REIMBURSE	10,000	-3,000	7,000	.00	.00	7,000.00	.0%
12110000 58510 EQUIPMENT	5,000	0	5,000	.00	.00	5,000.00	.0%
12110023 53990 ELL CONTRACTED S	7,000	0	7,000	795.72	804.28	5,400.00	22.9%
12110076 51003 SALARIES ASSISTA	125,065	0	125,065	63,784.50	63,784.50	-2,504.00	102.0%
12110076 51050 SALARIES SUPERVI	165,805	0	165,805	84,402.49	81,402.49	.02	100.0%
12110076 51310 SALARIES-OVERTIM	10,908	0	10,908	.00	.00	10,908.00	.0%
12110076 54000 PARENT ADVISORY	1,000	0	1,000	499.00	.00	501.00	49.9%
12110076 54200 SUPPLIES SUPERVI	6,000	0	6,000	2,196.56	1,073.85	2,729.59	54.5%
12110076 54204 COMPUTER EQUIPME	3,500	0	3,500	.00	.00	3,500.00	.0%
12110076 57100 TRAVEL IN STATE	9,200	0	9,200	3,416.50	.00	5,783.50	37.1%
12110076 57310 DUES/OTHER	15,000	0	15,000	8,870.00	1,500.00	4,630.00	69.1%

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12110176	51050	SALARIES PROFESS	479,050	0	479,050	221,835.54	237,852.94	19,361.52	96.0%
12110176	51070	SALARIES SECRETA	100,491	0	100,491	50,245.78	24,953.76	25,291.46	74.8%
12110976	51050	SAL/CHIPS/SUPERV	119,188	0	119,188	59,593.95	59,593.95	.10	100.0%
TOTAL CURRICULUM DIRECTORS			2,456,590	0	2,456,590	1,206,591.67	1,123,504.24	126,494.09	94.9%
2210 SCHOOL LEADERSHIP-BUILDING									
12210100	51003	DEANS	360,798	0	360,798	180,399.05	180,399.05	-.10	100.0%
12210100	51050	SAL/CHS/PRINCIPA	159,878	0	159,878	79,938.95	79,938.95	.10	100.0%
12210100	51060	SALARIES - CLERK	113,192	0	113,192	39,393.41	12,857.16	60,941.43	46.2%
12210100	51070	SAL/CHS/CLER/SEC	193,490	0	193,490	83,781.13	.00	109,708.87	43.3%
12210100	51310	HS ACCREDITATION	7,000	0	7,000	2,500.00	.00	4,500.00	35.7%
12210100	53920	HS GRADUATION	33,800	0	33,800	-4,820.76	4,000.00	34,620.76	-2.4%
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	1,030.00	.00	12,123.00	7.8%
12210100	54000	SUPPLIES HIGH SC	9,025	0	9,025	4,695.14	1,180.15	3,149.71	65.1%
12210100	54205	COMPUTER SUPP CH	15,000	0	15,000	5,451.77	.00	9,548.23	36.3%
12210100	54206	SOFTWARE HIGH SC	40,000	0	40,000	17,222.00	360.00	22,418.00	44.0%
12210100	57310	PRINCIPAL DUES C	16,940	0	16,940	9,206.00	.00	7,734.00	54.3%
12210100	57810	PRINCIPAL CONFER	12,800	0	12,800	8,951.20	.00	3,848.80	69.9%
12210200	51003	ASSISTANT PRINCI	120,976	0	120,976	60,487.96	60,487.96	.08	100.0%
12210200	51050	SAL/McCARTHY/PRI	148,097	0	148,097	76,048.47	72,048.47	.06	100.0%
12210200	51051	SALARIES - COPY	19,604	0	19,604	6,786.00	.00	12,818.00	34.6%
12210200	51060	SALARIES - CLERK	28,540	0	28,540	12,231.45	.00	16,308.55	42.9%
12210200	51070	SAL/McCARTHY/SEC	86,583	0	86,583	37,698.56	.00	48,884.44	43.5%
12210200	53990	PRINTING MCCARTH	2,000	0	2,000	128.00	372.00	1,500.00	25.0%
12210200	54000	SUPPLIES MCCARTH	8,000	0	8,000	152.97	203.43	7,643.60	4.5%
12210200	54205	COMPUTER SUPPLIE	7,000	0	7,000	4,003.92	.00	2,996.08	57.2%
12210200	57310	DUES/CONFERENCES	5,000	0	5,000	1,787.94	698.00	2,514.06	49.7%
12210300	51003	ASSISTANT PRINCI	123,976	0	123,976	61,988.03	61,988.03	-.06	100.0%
12210300	51050	SAL/PARKER/PRINC	137,803	0	137,803	68,901.56	68,901.56	-.12	100.0%
12210300	51051	SALARIES - COPY	21,162	0	21,162	7,325.28	.00	13,836.72	34.6%
12210300	51060	SALARIES - CLERK	26,170	0	26,170	11,215.71	.00	14,954.29	42.9%
12210300	51070	SAL/PARKER/SEC	81,806	0	81,806	35,590.59	.00	46,215.41	43.5%
12210300	53990	PRINTING PARKER	2,500	0	2,500	569.30	.00	1,930.70	22.8%
12210300	54000	SUPPLIES PARKER	7,000	0	7,000	3,422.86	.00	3,577.14	48.9%
12210300	54205	COMPUTER SUPPLIE	7,000	0	7,000	4,003.92	.00	2,996.08	57.2%
12210300	57310	DUES/CONFERENCES	5,000	0	5,000	.00	.00	5,000.00	.0%
12210400	51003	ASSISTANT PRINCI	121,976	0	121,976	60,987.94	60,987.94	.12	100.0%
12210400	51050	SAL/BYAM/PRINCIP	139,658	0	139,658	71,329.04	68,329.04	-.08	100.0%
12210400	51060	SALARIES - CLERK	22,842	0	22,842	10,259.12	.00	12,582.88	44.9%

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12210400	51070	SAL/BYAM/CLER/SE	44,931	0	44,931	19,256.13	.00	25,674.87	42.9%
12210400	53990	PRINTING BYAM	600	195	795	795.00	.00	.00	100.0%
12210400	54000	SUPPLIES BYAM	2,000	-1,700	300	.00	.00	300.00	.0%
12210400	54205	COMPUTER SUPPLIE	7,000	0	7,000	2,230.00	.00	4,770.00	31.9%
12210400	57310	DUES/CONFERENCES	2,000	1,505	3,505	4,330.86	.00	-825.86	123.6%
12210500	51003	ASSISTANT PRINCI	119,188	0	119,188	59,593.95	59,593.95	.10	100.0%
12210500	51050	SAL/CENTER/PRINC	139,658	0	139,658	71,329.04	68,329.04	-.08	100.0%
12210500	51060	SALARIES - CLERK	20,822	0	20,822	8,923.68	.00	11,898.32	42.9%
12210500	51070	SAL/CENTER/CLER/	41,810	0	41,810	14,472.72	.00	27,337.28	34.6%
12210500	53990	PRINTING	500	-220	280	.00	.00	280.00	.0%
12210500	54000	SUPPLIES	2,500	-900	1,600	1,599.24	.00	.76	100.0%
12210500	54205	COMPUTER SUPPLIE	7,000	0	7,000	2,230.00	.00	4,770.00	31.9%
12210500	57310	DUES/CONFERENCE	2,000	1,120	3,120	3,120.13	.00	-.13	100.0%
12210600	51003	ASSISTANT PRINCI	120,188	0	120,188	60,094.06	60,094.06	-.12	100.0%
12210600	51050	SAL/HARR./PRINCI	139,658	0	139,658	71,329.04	68,329.04	-.08	100.0%
12210600	51060	SALARIES - CLERK	20,361	0	20,361	7,137.05	.00	13,223.95	35.1%
12210600	51070	SAL/HARR./CLER/S	50,584	0	50,584	25,292.02	.00	25,291.98	50.0%
12210600	53990	PRINTING HARRING	800	0	800	.00	.00	800.00	.0%
12210600	54000	SUPPLIES HARRING	3,000	0	3,000	1,881.29	268.00	850.71	71.6%
12210600	54205	COMPUTER SUPPLIE	7,000	0	7,000	2,230.00	.00	4,770.00	31.9%
12210600	57310	DUES/CONFERENCES	2,000	0	2,000	349.00	.00	1,651.00	17.5%
12210700	51003	ASSISTANT PRINCI	120,976	1,000	121,976	60,987.94	60,987.94	.12	100.0%
12210700	51050	SAL/SO.ROW/PRINC	134,638	0	134,638	67,318.94	67,318.94	.12	100.0%
12210700	51060	SALARIES - CLERK	22,173	0	22,173	9,566.10	.00	12,606.90	43.1%
12210700	51070	SAL/SO.ROW/CLER/	44,931	0	44,931	18,733.68	.00	26,197.32	41.7%
12210700	53990	PRINTING SOUTH R	200	0	200	.00	.00	200.00	.0%
12210700	54000	SUPPLIES SOUTH R	2,500	0	2,500	1,629.74	160.00	710.26	71.6%
12210700	54205	COMPUTER SUPPLIE	7,000	0	7,000	2,230.04	.00	4,769.96	31.9%
12210700	57310	DUES/CONFERENCES	1,000	0	1,000	.00	.00	1,000.00	.0%
12210976	51060	SALARIES - CLERK	40,861	0	40,861	17,511.84	.00	23,349.16	42.9%
TOTAL SCHOOL LEADERSHIP-BUILDING			3,209,298	1,000	3,210,298	1,496,838.00	1,057,832.71	655,627.29	79.6%
2300 INSTRUCTION-TEACHING SERVICES									
12300000	51310	SALARIES-OVERTIM	7,773	0	7,773	3,885.00	.00	3,888.00	50.0%
12300000	51311	SALARIES - STIPE	36,274	0	36,274	18,130.00	.00	18,144.00	50.0%
12300000	51312	SALARIES - STIPE	28,501	0	28,501	14,214.00	.00	14,287.00	49.9%
TOTAL INSTRUCTION-TEACHING SERVICES			72,548	0	72,548	36,229.00	.00	36,319.00	49.9%
2305 CLASSROOM TEACHERS									
12305000	51450	LONGEVITY	18,295	0	18,295	18,295.00	.00	.00	100.0%



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FOR 2025 06			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12305000	51460	SALARY RESERVE -	171,049	-146,942	24,107	.00	.00	24,107.00	.0%
12305039	51050	SAL/DIST.WIDE/TE	172,259	0	172,259	55,196.01	104,259.13	12,803.86	92.6%
12305056	51050	SALARIES - PROFE	142,000	0	142,000	69,104.07	130,529.91	-57,633.98	140.6%
12305102	51050	SAL/CHS/ART	264,897	0	264,897	91,695.15	173,201.95	-.10	100.0%
12305106	51050	SAL/CHS/BUS.	191,904	0	191,904	74,336.40	117,567.50	.10	100.0%
12305124	51050	SAL/CHS/ ENGLISH	1,371,989	0	1,371,989	492,175.53	879,813.69	-.22	100.0%
12305128	51050	SAL/CHS/F.LANG.	758,936	17,794	776,730	254,100.46	478,245.23	44,384.31	94.3%
12305134	51050	SAL/CHS/HLTH. ED	274,796	0	274,796	87,469.46	179,674.36	7,652.18	97.2%
12305136	51050	SAL/CHS/FAM. SCI.	95,952	0	95,952	33,214.14	62,737.82	.04	100.0%
12305139	51050	SAL/CHS/TECH. ED	254,078	0	254,078	104,495.40	174,534.50	-24,951.90	109.8%
12305156	51050	SAL/CHS/MATH	1,488,628	0	1,488,628	525,918.24	946,446.12	16,263.64	98.9%
12305158	51050	SAL/CHS/MUSIC	287,856	0	287,856	99,642.42	188,213.46	.12	100.0%
12305174	51050	SAL/CHS/PHYS. ED	382,305	0	382,305	132,336.36	249,968.68	-.04	100.0%
12305178	51050	SAL/CHS/SCIENCE	1,431,407	4,997	1,436,404	543,096.35	867,354.21	25,953.44	98.2%
12305184	51050	SAL/CHS/SOC.ST.	1,287,315	0	1,287,315	430,380.81	812,941.53	43,992.66	96.6%
12305202	51050	SAL/MCCARTHY/ART	183,451	-24,263	159,188	52,836.30	99,801.90	6,549.70	95.9%
12305224	51050	SAL/MCCARTHY/ENG	722,269	6,550	728,819	249,909.58	447,720.71	31,188.71	95.7%
12305228	51050	SAL/MCCARTHY/F.L	502,662	0	502,662	190,667.07	345,548.21	-33,553.28	106.7%
12305234	51050	SAL/MCCARTHY/HLT	191,904	0	191,904	66,428.28	125,475.64	.08	100.0%
12305239	51050	SAL/MCCARTHY/TEC	289,518	0	289,518	100,217.79	189,300.27	-.06	100.0%
12305256	51050	SAL/MCCARTHY/MAT	754,653	0	754,653	261,555.03	494,048.39	-950.42	100.1%
12305258	51050	SAL/MCCARTHY/MUS	261,163	0	261,163	98,310.69	162,852.27	.04	100.0%
12305274	51050	SAL/MCCARTHY/PHY	197,211	0	197,211	68,265.36	128,945.68	-.04	100.0%
12305278	51050	SAL/MCCARTHY/SCI	674,038	4,764	678,802	256,565.97	422,235.81	.22	100.0%
12305284	51050	SAL/MCCARTHY/SOC	761,290	9,829	771,119	269,317.99	464,045.09	37,755.92	95.1%
12305302	51050	SAL/PARKER/ART	95,263	24,263	119,526	41,296.14	70,614.77	7,615.19	93.6%
12305334	51050	SAL/PARKER/HLTH.	176,481	0	176,481	61,258.23	115,709.99	-487.22	100.3%
12305339	51050	SAL/PARKER/TECH.	61,323	0	61,323	21,227.22	40,095.86	-.08	100.0%
12305358	51050	SAL/PARKER/MUSIC	326,008	0	326,008	112,848.93	213,159.09	-.02	100.0%
12305374	51050	SAL/PARKER/PHYS.	292,213	0	292,213	108,455.04	182,716.78	1,041.18	99.6%
12305396	51050	SAL/PARKER/GRADE	1,478,073	5,307	1,483,380	514,617.30	972,054.90	-3,292.20	100.2%
12305397	51050	SAL/PARKER/GRADE	1,511,398	4,869	1,516,267	509,929.98	972,214.99	34,122.03	97.7%
12305400	51050	SAL/BYAM/CLASSRO	1,778,410	15,378	1,793,788	641,178.67	1,176,658.80	-24,049.47	101.3%
12305402	51050	SAL/BYAM/ART	82,349	0	82,349	28,505.43	53,843.59	-.02	100.0%
12305458	51050	SAL/BYAM/MUSIC	98,375	0	98,375	34,052.85	64,322.05	.10	100.0%
12305474	51050	SAL/BYAM/PHYS. E	170,244	0	170,244	58,930.56	111,313.28	.16	100.0%
12305491	51050	SAL/BYAM/KINDERG	460,115	0	460,115	159,270.57	300,844.41	.02	100.0%
12305500	51050	SAL/CENTER/CLASS	1,513,230	6,550	1,519,780	565,453.08	1,015,446.14	-61,119.22	104.0%
12305502	51050	SAL/CENTER/ART	77,585	0	77,585	33,250.68	44,334.24	.08	100.0%
12305558	51050	SAL/CENTER/MUSIC	71,000	0	71,000	30,428.55	40,571.40	.05	100.0%
12305574	51050	SAL/CENTER/PHYS.	102,189	0	102,189	35,373.15	66,815.95	-.10	100.0%
12305591	51050	SAL/CENTER/KINDE	368,369	0	368,369	118,771.39	210,489.74	39,107.87	89.4%
12305600	51050	SAL/HARR./CLASSR	1,552,890	14,296	1,567,186	518,661.12	947,150.42	101,374.46	93.5%
12305602	51050	SAL/HARR./ART	78,397	0	78,397	27,137.43	51,259.59	-.02	100.0%

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FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12305658	51050	SAL/HARR./MUSIC	77,585	0	77,585	22,296.78	42,116.14	13,172.08	83.0%
12305674	51050	SAL/HARR./PHYS.	95,952	0	95,952	33,214.14	62,737.82	.04	100.0%
12305691	51050	SAL/HARR./KINDER	321,894	0	321,894	111,424.86	210,469.18	-.04	100.0%
12305700	51050	SAL/SO. ROW/CLAS	1,498,750	6,550	1,505,300	528,327.99	980,264.32	-3,292.31	100.2%
12305702	51050	SAL/SO. ROW/ART	95,952	0	95,952	33,214.14	62,737.82	.04	100.0%
12305758	51050	SAL/SO. ROW/MUSI	95,002	0	95,002	32,885.28	62,116.64	.08	100.0%
12305774	51050	SAL/SO. ROW/PHYS	93,145	0	93,145	32,242.50	60,902.50	.00	100.0%
12305791	51050	SAL/SO. ROW/KIND	339,962	0	339,962	89,557.00	222,282.65	28,122.35	91.7%
TOTAL CLASSROOM TEACHERS			26,043,979	-50,058	25,993,921	9,129,338.87	16,598,705.12	265,877.01	99.0%
2310 SPECIALIST TEACHERS									
12310000	51050	TUTORING	367,920	0	367,920	61,490.85	.00	306,429.15	16.7%
12310023	51050	PROF SAL/ELL/DIS	71,000	4,522	75,522	39,277.71	52,370.28	-16,125.99	121.4%
12310076	51054	SALARIES SPECIAL	1,234,179	0	1,234,179	458,184.88	779,288.41	-3,294.29	100.3%
12310076	51110	BOARD CERTIFIED	598,722	0	598,722	219,724.60	395,987.66	-16,990.26	102.8%
12310076	51120	OTHER SALARIES -	150,000	0	150,000	145,651.96	.00	4,348.04	97.1%
12310123	51050	SAL/CHS/ELL	84,334	4,808	89,142	30,856.86	58,285.18	-.04	100.0%
12310176	51054	SALARIES SPECIAL	1,235,968	0	1,235,968	439,084.71	806,760.33	-9,877.04	100.8%
12310177	51050	SAL/CHS/READING	101,259	0	101,259	35,051.22	66,207.86	-.08	100.0%
12310223	51050	SAL/McCARTHY/ELL	84,334	4,808	89,142	30,856.86	58,285.18	-.04	100.0%
12310276	51054	SALARIES SPECIAL	970,217	0	970,217	333,069.22	593,714.78	43,433.00	95.5%
12310277	51050	SAL/McCARTHY/REA	169,895	0	169,895	68,584.23	129,547.99	-28,237.22	116.6%
12310323	51050	SAL/PARKER/ELL	87,126	0	87,126	24,576.93	46,423.09	16,125.98	81.5%
12310376	51054	SALARIES SPECIAL	1,203,917	9,677	1,213,594	389,210.68	778,703.87	45,679.45	96.2%
12310377	51050	SAL/PARKER/READI	198,141	0	198,141	68,587.29	129,553.77	-.06	100.0%
12310423	51050	SAL/BYAM/ELL	95,952	0	95,952	33,214.14	62,737.82	.04	100.0%
12310476	51054	SALARIES SPECIAL	631,432	0	631,432	222,529.68	402,645.29	6,257.03	99.0%
12310477	51050	SAL/BYAM/READING	203,448	0	203,448	78,769.89	124,678.27	-.16	100.0%
12310523	51050	SAL/CENTER/ELL	95,952	0	95,952	31,636.89	62,737.82	1,577.29	98.4%
12310576	51054	SALARIES SPECIAL	550,296	0	550,296	185,620.40	344,712.06	19,963.54	96.4%
12310577	51050	SAL/CENTER/READI	202,518	0	202,518	70,102.44	132,415.72	-.16	100.0%
12310623	51050	SAL/HARR./ELL	95,952	0	95,952	33,214.14	62,737.82	.04	100.0%
12310676	51054	SALARIES SPECIAL	713,214	0	713,214	252,278.46	476,525.98	-15,590.44	102.2%
12310677	51050	SAL/HARR./READIN	196,271	0	196,271	67,940.01	128,331.13	-.14	100.0%
12310723	51050	SAL/SO.ROW/ELL	71,000	0	71,000	35,373.16	66,815.95	-31,189.11	143.9%
12310776	51054	SALARIES SPECIAL	582,949	5,307	588,256	210,618.27	380,929.76	-3,292.03	100.6%
12310777	51050	SAL/SO.ROW/READI	191,904	0	191,904	66,428.28	125,475.64	.08	100.0%
12310976	51054	SALARIES- SPECIA	548,527	15,378	563,905	243,113.49	435,791.77	-115,000.26	120.4%
TOTAL SPECIALIST TEACHERS			10,736,427	44,500	10,780,927	3,875,047.25	6,701,663.43	204,216.32	98.1%

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12320076 51053	SAL MEDICAL/THER		404,210	0	404,210	145,770.48	258,439.49	.03	100.0%
12320076 51054	SALARIES- PHYSIC		136,416	0	136,416	49,875.75	86,539.85	.40	100.0%
TOTAL MEDICAL/THERAPEUTIC SERVICES			540,626	0	540,626	195,646.23	344,979.34	.43	100.0%
2325 SUBSTITUTES									
12325000 51005	DTD SUBSTITUTE T		420,000	-100,250	319,750	156,050.82	.00	163,699.18	48.8%
12325000 51006	LTS SUBSTITUTE T		185,000	0	185,000	63,400.00	.00	121,600.00	34.3%
12325000 51008	RETIREE SUBSTITU		54,000	0	54,000	28,121.09	.00	25,878.91	52.1%
12325000 53990	CONTRACTUAL SER/		0	100,250	100,250	62,850.00	37,300.00	100.00	99.9%
12325076 51004	SUBSTITUTE PSP		152,000	0	152,000	41,041.00	.00	110,959.00	27.0%
TOTAL SUBSTITUTES			811,000	0	811,000	351,462.91	37,300.00	422,237.09	47.9%
2330 PARAPROFESSIONALS/ INST ASST									
12330076 51060	SPED - PSP'S - S		25,200	0	25,200	.00	.00	25,200.00	.0%
12330100 51060	SAL/CHS/PSP		32,713	0	32,713	11,835.66	.00	20,877.34	36.2%
12330176 51060	SPED PSP SALARY		791,734	0	791,734	257,336.65	.00	534,397.35	32.5%
12330200 51060	SAL/MCCARTHY/PSP		77,849	0	77,849	26,696.43	.00	51,152.57	34.3%
12330276 51060	SPED PSP SALARY		511,408	0	511,408	190,887.81	.00	320,520.19	37.3%
12330300 51060	SAL/PARKER/PSP		85,450	0	85,450	31,225.55	.00	54,224.45	36.5%
12330376 51060	SPED PSP SALARY		537,093	0	537,093	223,348.24	.00	313,744.76	41.6%
12330400 51060	SAL/BYAM/PSP		78,378	0	78,378	32,174.84	.00	46,203.16	41.1%
12330476 51060	SPED PSP SALARY		533,067	0	533,067	222,492.29	.00	310,574.71	41.7%
12330500 51060	SAL/CENTER/PSP		78,575	0	78,575	32,074.65	.00	46,500.35	40.8%
12330576 51060	SPED - PSP SALAR		461,767	0	461,767	180,501.99	.00	281,265.01	39.1%
12330600 51060	SAL/HARR./PSP		77,320	0	77,320	31,910.74	.00	45,409.26	41.3%
12330676 51060	SPED PSP SALARY		537,331	0	537,331	223,624.60	.00	313,706.40	41.6%
12330700 51060	SAL/SO.ROW/PSP		79,436	0	79,436	34,044.12	.00	45,391.88	42.9%
12330776 51060	SPED - PSP SALAR		389,960	0	389,960	131,322.76	.00	258,637.24	33.7%
12330976 51060	PSP/CHIPS		517,759	0	517,759	150,906.34	.00	366,852.66	29.1%
TOTAL PARAPROFESSIONALS/ INST ASST			4,815,040	0	4,815,040	1,780,382.67	.00	3,034,657.33	37.0%
2340 LIBRARIANS MEDIA CENTER DIRECT									
12340100 51050	SAL/CHS/LIBRARY		101,259	0	101,259	35,051.22	66,207.86	-.08	100.0%

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12340100	51060	SAL/CHS/PSP/LIBR	58,657	0	58,657	20,304.36	.00	38,352.64	34.6%
12340200	51050	SAL/MCCARTHY/LIB	93,145	0	93,145	27,605.61	36,807.48	28,731.91	69.2%
12340200	51051	TECHNOLOGY ASSIS	47,807	0	47,807	10,512.45	14,016.60	23,277.45	51.3%
12340300	51050	SAL/PARKER/LIBRA	71,000	0	71,000	32,242.50	60,902.50	-22,145.00	131.2%
12340300	51051	TECHNOLOGY ASSIS	47,807	0	47,807	10,512.45	14,016.60	23,277.45	51.3%
12340400	51051	TECHNOLOGY ASSIS	51,559	0	51,559	16,115.22	30,439.86	5,003.92	90.3%
12340400	51060	SAL/BYAM/PSP/LIB	51,559	0	51,559	22,096.71	29,462.28	.01	100.0%
12340500	51051	TECHNOLOGY ASSIS	49,058	0	49,058	21,024.90	28,033.20	-.10	100.0%
12340500	51060	SAL/CENTER/PSP/L	58,358	0	58,358	20,200.86	38,157.18	-.04	100.0%
12340600	51051	TECHNOLOGY ASSIS	49,058	0	49,058	21,024.90	28,033.20	-.10	100.0%
12340600	51060	SAL/HARR./PSP/LI	49,058	0	49,058	21,909.90	28,033.20	-885.10	101.8%
12340700	51050	SAL/SO.ROW/LIBRA	51,559	0	51,559	17,847.36	33,711.68	-.04	100.0%
12340700	51051	TECHNOLOGY ASSIS	58,358	0	58,358	19,952.10	26,602.80	11,803.10	79.8%
TOTAL LIBRARIANS MEDIA CENTER DIRECT			838,241	0	838,241	296,400.54	434,424.44	107,416.02	87.2%
2357 PROFESSIONAL DEVELOPMENT STIPE									
12357000	51310	MENTOR STIPENDS	35,000	0	35,000	18,192.00	.00	16,808.00	52.0%
12357000	53170	CONSULTANT SERVI	50,000	0	50,000	2,071.90	.00	47,928.10	4.1%
12357000	57130	TEACHERS CONFERE	10,000	0	10,000	24,930.00	.00	-14,930.00	249.3%
12357000	57140	TEACHERS COURSE	75,000	0	75,000	19,744.52	.00	55,255.48	26.3%
12357000	57800	SEC/PARA COURSE	5,000	0	5,000	.00	.00	5,000.00	.0%
12357100	57130	CHS - TEACHER CO	18,175	0	18,175	11,865.03	870.00	5,439.97	70.1%
12357200	57130	MCCARTHY TEACHER	6,000	0	6,000	.00	600.00	5,400.00	10.0%
12357300	57130	PARKER TEACHER C	6,000	0	6,000	3,000.00	875.00	2,125.00	64.6%
12357400	57130	BYAM TEACHER CON	2,000	0	2,000	2,115.00	.00	-115.00	105.8%
12357500	57130	CENTER TEACHER C	5,000	0	5,000	1,950.00	.00	3,050.00	39.0%
12357600	57130	HARRINGTON TEACH	4,100	0	4,100	2,836.00	.00	1,264.00	69.2%
12357700	57130	SOUTH ROW TEACHE	2,500	0	2,500	2,314.00	.00	186.00	92.6%
TOTAL PROFESSIONAL DEVELOPMENT STIPE			218,775	0	218,775	89,018.45	2,345.00	127,411.55	41.8%
2410 TEXTBOOKS & MEDIA MATERIALS									
12410000	53990	REBINDING	4,000	0	4,000	1,235.36	.00	2,764.64	30.9%
12410000	54000	TEXTBOOK ADOPTIO	127,000	-27,000	100,000	12,390.09	.00	87,609.91	12.4%
12410023	54000	TEXTS/ELL/GENERA	3,000	0	3,000	253.41	.00	2,746.59	8.4%
12410076	54000	SUPPLIES/CURRICU	42,000	0	42,000	17,210.17	2,272.77	22,517.06	46.4%
12410106	54000	TEXTS/CHS/BUS.	12,000	0	12,000	11,716.00	.00	284.00	97.6%



# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12410124	54000	TEXTS/CHS/ENGLIS	14,200	0	14,200	10,640.82	1,329.00	2,230.18	84.3%
12410128	54000	TEXTS/CHS/F. LAN	6,000	0	6,000	2,150.50	257.48	3,592.02	40.1%
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	803.18	.00	1,196.82	40.2%
12410178	54000	TEXTS/CHS/SCIENC	1,000	0	1,000	945.00	.00	55.00	94.5%
12410184	54000	TEXTS/CHS/SOC. S	7,000	-150	6,850	4,030.58	468.31	2,350.96	65.7%
12410224	54000	TEXTS/McCARTHY/E	6,000	27,000	33,000	29,505.44	.00	3,494.56	89.4%
12410228	54000	TEXTS/McCARTHY/F	5,000	0	5,000	2,336.55	.00	2,663.45	46.7%
12410256	54000	TEXTS/McCARTHY/M	2,500	0	2,500	.00	.00	2,500.00	.0%
12410277	54000	TEXTS/McCARTHY/R	2,000	0	2,000	335.80	.00	1,664.20	16.8%
12410278	54000	TEXTS/McCARTHY/S	27,000	0	27,000	.00	.00	27,000.00	.0%
12410284	54000	TEXTS/McCARTHY/S	6,000	0	6,000	5,945.15	.00	54.85	99.1%
12410324	54000	TEXTS/PARKER/ENG	5,000	0	5,000	2,600.40	.00	2,399.60	52.0%
12410356	54000	TEXTS/PARKER/MAT	2,500	0	2,500	.00	.00	2,500.00	.0%
12410377	54000	TEXTS/PARKER/REA	2,000	0	2,000	669.11	.00	1,330.89	33.5%
12410384	54000	TEXTS/PARKER/SOC	3,000	150	3,150	3,150.15	.00	.00	100.0%
12410451	54000	TEXTS/BYAM/LANG.	15,000	0	15,000	266.00	.00	14,734.00	1.8%
12410456	54000	TEXTS/BYAM/MATH	2,500	0	2,500	.00	.00	2,500.00	.0%
12410484	54000	TEXTS/BYAM/SOC.	2,500	0	2,500	434.00	.00	2,066.00	17.4%
12410551	54000	TEXTS/CENTER/LAN	15,000	0	15,000	1,826.71	.00	13,173.29	12.2%
12410556	54000	TEXTS/CENTER/MAT	2,500	0	2,500	.00	.00	2,500.00	.0%
12410584	54000	TEXTS/CENTER/SOC	2,500	0	2,500	496.93	134.22	1,868.85	25.2%
12410651	54000	TEXTS/HARR./LANG	15,000	0	15,000	331.75	.00	14,668.25	2.2%
12410656	54000	TEXTS/HARR./MATH	2,500	0	2,500	.00	.00	2,500.00	.0%
12410684	54000	TEXTS/HARR./SOC.	2,500	0	2,500	434.00	.00	2,066.00	17.4%
12410751	54000	TEXTS/SO. ROW/LA	15,000	0	15,000	1,193.15	.00	13,806.85	8.0%
12410756	54000	TEXTS/SO. ROW/MA	2,500	0	2,500	.00	.00	2,500.00	.0%
12410784	54000	TEXTS/SO. ROW/SO	2,500	0	2,500	434.00	.00	2,066.00	17.4%
TOTAL TEXTBOOKS & MEDIA MATERIALS			361,700	0	361,700	111,334.25	4,461.78	245,903.97	32.0%
2415 OTHER INSTRUCTIONAL MATERIALS									
12415000	53990	CURRICULUM DEVEL	50,000	0	50,000	27,720.00	.00	22,280.00	55.4%
12415058	54000	SUPPLIES/MUSIC	10,624	0	10,624	1,635.67	1,608.00	7,380.33	30.5%
12415100	53990	CONTRACTUAL SERV	6,000	0	6,000	6,000.00	.00	.00	100.0%
12415100	54000	LIBRARY SUPPLIES	10,000	0	10,000	5,504.00	635.00	3,861.00	61.4%
12415200	54000	LIBRARY SUP/MCCA	7,000	0	7,000	1,000.00	635.00	5,365.00	23.4%
12415300	54000	LIBRARY SUPPLIES	7,000	0	7,000	1,000.00	635.00	5,365.00	23.4%
12415400	54000	LIBRARY GENERAL	4,500	0	4,500	3,894.75	.00	605.25	86.6%
12415500	54000	LIBRARY GEN SUPP	4,500	0	4,500	3,252.78	1,223.22	24.00	99.5%
12415600	54000	LIBRARY GENERAL	4,500	0	4,500	1,842.72	.00	2,657.28	40.9%

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12415700	54000	LIBRARY GENERAL	4,500	0	4,500	2,402.34	.00	2,097.66	53.4%
TOTAL OTHER INSTRUCTIONAL MATERIALS			108,624	0	108,624	54,252.26	4,736.22	49,635.52	54.3%
2420 INSTRUCTIONAL EQUIPMENT									
12420000	58510	EQUIP/CENT/GENER	50,000	0	50,000	300.00	.00	49,700.00	.6%
12420002	53990	CONTRACTED SERVI	600	0	600	.00	.00	600.00	.0%
12420074	58510	EQUIPMENT MAINT/	10,000	0	10,000	9,389.87	.00	610.13	93.9%
12420100	58510	EQUIP/CHS/GENERA	6,000	0	6,000	.00	.00	6,000.00	.0%
12420138	52460	MACHINE MAINT/IN	2,000	0	2,000	.00	.00	2,000.00	.0%
12420138	58510	EQUIP/CHS/INDUST	3,500	0	3,500	1,227.99	.00	2,272.01	35.1%
12420139	52460	MACHINE MAINT/TE	3,500	0	3,500	250.00	.00	3,250.00	7.1%
12420139	58510	EQUIP/CHS/TECH.E	26,000	0	26,000	737.65	.00	25,262.35	2.8%
12420174	58510	EQUIP/CHS/PHYS.E	4,000	0	4,000	3,836.34	.00	163.66	95.9%
12420178	52460	MACHINE MAINT/SC	1,500	0	1,500	.00	.00	1,500.00	.0%
12420178	53810	WASTE DISPOSAL	7,500	0	7,500	9,535.00	.00	-2,035.00	127.1%
12420178	58510	EQUIP/CHS/SCIENC	18,000	0	18,000	11,033.78	5,276.87	1,689.35	90.6%
12420200	58510	EQUIP/McCARTHY/G	5,000	0	5,000	.00	.00	5,000.00	.0%
12420274	58510	EQUIP/McCARTHY/P	2,500	0	2,500	2,500.00	.00	.00	100.0%
12420278	58510	EQUIP/McCARTHY/S	6,000	0	6,000	680.02	5.75	5,314.23	11.4%
12420300	58510	EQUIP/PARKER/GEN	5,000	0	5,000	.00	.00	5,000.00	.0%
12420374	58510	EQUIP/PARKER/PHY	2,500	0	2,500	2,267.61	.00	232.39	90.7%
12420378	52460	MACH MAINT/SCIEN	2,000	0	2,000	.00	.00	2,000.00	.0%
12420378	58510	EQUIP/PARKER/SCI	4,000	0	4,000	2,484.55	.00	1,515.45	62.1%
12420400	58510	EQUIP/BYAM/GENER	5,000	0	5,000	.00	.00	5,000.00	.0%
12420474	58510	EQUIP/BYAM/PHYS.	1,000	0	1,000	924.54	.00	75.46	92.5%
12420500	58510	EQUIP/CENTER/GEN	5,000	0	5,000	.00	.00	5,000.00	.0%
12420574	58510	EQUIP/CENTER/PHY	1,000	0	1,000	856.31	.00	143.69	85.6%
12420600	58510	EQUIP/HARR./GENE	5,000	0	5,000	.00	.00	5,000.00	.0%
12420674	58510	EQUIP/HARR./PHYS	1,000	0	1,000	971.19	.00	28.81	97.1%
12420700	58510	EQUIP/SO. ROW/GE	5,000	0	5,000	105.99	.00	4,894.01	2.1%
12420774	58510	EQUIP/SO. ROW/PH	1,000	0	1,000	637.28	.00	362.72	63.7%
TOTAL INSTRUCTIONAL EQUIPMENT			183,600	0	183,600	47,738.12	5,282.62	130,579.26	28.9%
2430 GENERAL SUPPLIES									
12430000	54200	COPIER PAPER	54,000	0	54,000	31,912.40	5,358.76	16,728.84	69.0%
12430023	54000	SUPP./SYSTEMWIDE	3,000	0	3,000	800.00	.00	2,200.00	26.7%

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FOR 2025 06			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12430058	57800	OTHER EXPENSE/MU	15,400	0	15,400	1,142.95	8,913.92	5,343.13	65.3%
12430076	54000	SUPPLIES SPECIAL	42,500	0	42,500	31,624.05	711.70	10,164.25	76.1%
12430084	57800	OTHER CHARGES/EX	3,200	0	3,200	2,560.00	.00	640.00	80.0%
12430100	54000	SUPP./CHS/GENERA	68,225	0	68,225	22,132.94	2,237.75	43,854.31	35.7%
12430102	54000	SUPP./CHS/ART	23,723	0	23,723	23,444.46	.00	278.54	98.8%
12430106	54000	SUPP./CHS/BUS.	8,000	0	8,000	80.28	.00	7,919.72	1.0%
12430124	54000	SUPP./CHS/ENGLIS	1,500	0	1,500	1,303.73	11.79	184.48	87.7%
12430128	54000	SUPP./CHS/F. LAN	5,000	0	5,000	2,975.95	32.85	1,991.20	60.2%
12430134	54000	SUPP./CHS/HLTH.	2,400	0	2,400	2,217.21	.00	182.79	92.4%
12430138	54000	SUPP./CHS/INDUST	7,500	0	7,500	6,982.01	.00	517.99	93.1%
12430139	54000	SUPP./CHS/TECH.	11,000	0	11,000	4,082.23	.00	6,917.77	37.1%
12430156	54000	SUPP./CHS/MATH	2,350	0	2,350	743.61	.00	1,606.39	31.6%
12430158	54000	SUPP./CHS/MUSIC	8,933	0	8,933	3,690.95	40.00	5,202.05	41.8%
12430177	54000	SUPP./CHS/READIN	1,500	0	1,500	339.61	.00	1,160.39	22.6%
12430178	54000	SUPP./CHS/SCIENC	21,000	0	21,000	4,004.36	5,310.24	11,685.40	44.4%
12430184	54000	SUPP./CHS/SOC. S	3,000	0	3,000	1,780.45	141.78	1,077.77	64.1%
12430200	54000	SUPP./MCCARTHY/G	19,000	0	19,000	9,878.26	2,197.41	6,924.33	63.6%
12430202	54000	SUPP./MCCARTHY/A	7,900	0	7,900	6,587.71	1,037.91	274.38	96.5%
12430224	54000	SUPP./MCCARTHY/E	1,500	0	1,500	1,212.24	287.77	-.01	100.0%
12430228	54000	SUPP./MCCARTHY/F	2,500	0	2,500	986.92	.00	1,513.08	39.5%
12430234	54000	SUPP./MCCARTHY/H	800	0	800	845.19	.00	-45.19	105.6%
12430239	54000	SUPP./MCCARTHY/T	11,000	0	11,000	9,526.84	181.30	1,291.86	88.3%
12430256	54000	SUPP./MCCARTHY/M	3,000	0	3,000	1,712.40	361.90	925.70	69.1%
12430258	54000	SUPP./MCCARTHY/M	6,150	0	6,150	4,169.01	275.00	1,705.99	72.3%
12430277	54000	SUPP./MCCARTHY/R	2,000	0	2,000	1,433.58	.00	566.42	71.7%
12430278	54000	SUPP./MCCARTHY/S	8,500	0	8,500	2,189.65	1,112.28	5,198.07	38.8%
12430284	54000	SUPP./MCCARTHY/S	1,500	0	1,500	1,215.69	50.00	234.31	84.4%
12430300	54000	SUPP./PARKER/GEN	15,500	0	15,500	7,715.21	1,652.75	6,132.04	60.4%
12430302	54000	SUPP./PARKER/ART	6,125	0	6,125	6,135.73	.00	-10.73	100.2%
12430324	54000	SUPP./PARKER/ENG	2,000	0	2,000	1,924.39	75.61	.00	100.0%
12430334	54000	SUPP./PARKER/HLT	800	0	800	701.25	.00	98.75	87.7%
12430339	54000	SUPP./PARKER/TEC	11,000	0	11,000	3,940.96	.00	7,059.04	35.8%
12430356	54000	SUPP./PARKER/MAT	3,000	0	3,000	1,658.03	461.87	880.10	70.7%
12430358	54000	SUPP./PARKER/MUS	7,100	0	7,100	3,374.69	.00	3,725.31	47.5%
12430377	54000	SUPP./PARKER/REA	2,000	0	2,000	1,300.77	.00	699.23	65.0%
12430378	54000	SUPP./PARKER/SCI	12,000	0	12,000	5,763.77	3,041.26	3,194.97	73.4%
12430384	54000	SUPP./PARKER/SOC	3,000	0	3,000	2,428.41	13.06	558.53	81.4%
12430400	54000	GENERAL SUPPLIES	39,500	0	39,500	22,015.86	1,540.56	15,943.58	59.6%
12430402	54000	SUPP./BYAM/ART	3,400	0	3,400	3,349.68	.00	50.32	98.5%
12430439	54000	SUPP./BYAM/TECH.E	3,500	0	3,500	1,748.57	72.56	1,678.87	52.0%
12430451	54000	SUPP./BYAM/LANG.	2,500	0	2,500	585.14	.00	1,914.86	23.4%
12430456	54000	SUPP./BYAM/MATH	2,500	0	2,500	1,181.21	.00	1,318.79	47.2%
12430458	54000	SUPP./BYAM/MUSIC	1,300	0	1,300	1,140.41	49.65	109.94	91.5%
12430478	54000	SUPP./BYAM/SCIEN	6,500	0	6,500	5,380.01	.00	1,119.99	82.8%

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12430484	54000	SUPP./BYAM/SOC.	2,500	0	2,500	1,635.59	.00	864.41	65.4%
12430500	54000	SUPP./CENTER/GEN	25,700	0	25,700	18,365.42	204.00	7,130.58	72.3%
12430502	54000	SUPP./CENTER/ART	3,400	0	3,400	3,321.86	.00	78.14	97.7%
12430539	54000	SUPP/CENTER/TECH	3,500	0	3,500	950.00	72.56	2,477.44	29.2%
12430551	54000	SUPP./CENTER/LAN	2,500	0	2,500	2,123.30	.00	376.70	84.9%
12430556	54000	SUPP./CENTER/MAT	2,500	0	2,500	1,257.75	.00	1,242.25	50.3%
12430558	54000	SUPP./CENTER/MUS	1,300	0	1,300	1,124.90	49.65	125.45	90.4%
12430578	54000	SUPP./CENTER/SCI	6,500	0	6,500	5,090.33	766.07	643.60	90.1%
12430584	54000	SUPP./CENTER/SOC	2,500	0	2,500	1,582.07	.00	917.93	63.3%
12430600	54000	SUPP./HARR./GENE	26,000	0	26,000	21,638.46	.00	4,361.54	83.2%
12430602	54000	SUPP./HARR./ART	3,500	0	3,500	3,399.93	.00	100.07	97.1%
12430639	54000	SUPP/HARR./TECH.	3,500	0	3,500	1,204.03	72.56	2,223.41	36.5%
12430651	54000	SUPP./HARR./LANG	2,500	0	2,500	507.07	.00	1,992.93	20.3%
12430656	54000	SUPP./HARR./MATH	2,500	0	2,500	1,273.19	.00	1,226.81	50.9%
12430658	54000	SUPP./HARR./MUSI	1,300	0	1,300	995.19	49.65	255.16	80.4%
12430678	54000	SUPP./HARR./SCIE	6,500	0	6,500	5,021.23	842.91	635.86	90.2%
12430684	54000	SUPP./HARR./SOC.	2,500	0	2,500	1,465.99	.00	1,034.01	58.6%
12430700	54000	SUPP./SO. ROW/GE	25,000	0	25,000	16,391.29	31.50	8,577.21	65.7%
12430702	54000	SUPP./SO. ROW/AR	3,152	0	3,152	3,109.72	.00	42.28	98.7%
12430739	54000	SUPP/SO.ROW./TEC	3,500	0	3,500	950.00	572.55	1,977.45	43.5%
12430751	54000	SUPP./SO. ROW/LA	2,500	0	2,500	2,247.96	.00	252.04	89.9%
12430756	54000	SUPP./SO. ROW/MA	2,500	0	2,500	1,383.76	.00	1,116.24	55.4%
12430758	54000	SUPP./SO. ROW/MU	1,100	0	1,100	925.85	49.68	124.47	88.7%
12430778	54000	SUPP./SO. ROW/SC	6,500	0	6,500	6,200.88	196.28	102.84	98.4%
12430784	54000	SUPP./SO. ROW/SO	2,500	0	2,500	1,554.51	.00	945.49	62.2%
TOTAL GENERAL SUPPLIES			613,258	0	613,258	355,639.05	38,077.09	219,541.86	64.2%
2440 OTHER INSTRUCTIONAL SERVICES									
12440076	53981	TUTORING/INSTRUC	20,000	0	20,000	2,159.52	1,778.18	16,062.30	19.7%
12440076	53990	CONTRACTUAL SERV	140,000	0	140,000	37,520.10	1,380.00	101,099.90	27.8%
12440076	54000	CONTINGENCY EXPE	55,000	0	55,000	18,256.98	2,937.65	33,805.37	38.5%
TOTAL OTHER INSTRUCTIONAL SERVICES			215,000	0	215,000	57,936.60	6,095.83	150,967.57	29.8%
2451 CLASSROOM INST TECHNOLOGY									
12451100	54204	INSTR TECH/CHS	100,000	0	100,000	10,479.03	9,254.23	80,266.74	19.7%
12451128	54205	INSTR TECH/CHS/F	10,000	0	10,000	4,650.00	.00	5,350.00	46.5%



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FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12451200	54204	INSTR TECH/MCC	60,000	0	60,000	8,691.31	546.43	50,762.26	15.4%
12451300	54204	INSTR TECH PARKE	60,000	0	60,000	8,691.31	546.43	50,762.26	15.4%
12451414	54204	COMPUTER/EQUIP/B	25,000	0	25,000	4,408.11	546.43	20,045.46	19.8%
12451514	54204	COMPUTER EQUIPME	25,000	0	25,000	4,408.11	546.43	20,045.46	19.8%
12451614	54204	INSTR TECH/HARR/	25,000	0	25,000	4,408.11	546.43	20,045.46	19.8%
12451714	54204	INSTR TECH/SROW/	25,000	0	25,000	4,765.91	546.43	19,687.66	21.2%
TOTAL CLASSROOM INST TECHNOLOGY			330,000	0	330,000	50,501.89	12,532.81	266,965.30	19.1%
2455 INSTRUCTIONAL SOFTWARE									
12455000	54000	INSTRUCTIONAL SO	455,000	0	455,000	384,657.21	1,750.00	68,592.79	84.9%
TOTAL INSTRUCTIONAL SOFTWARE			455,000	0	455,000	384,657.21	1,750.00	68,592.79	84.9%
2710 GUIDANCE COUNSELORS									
12710000	51050	SAL/SOCIAL WORKE	247,560	0	247,560	99,431.37	148,128.41	.22	100.0%
12710000	51310	MTSS/SEL STIPEND	42,500	0	42,500	21,250.00	.00	21,250.00	50.0%
12710100	51050	GUID SALARIES /C	637,270	0	637,270	220,593.42	416,676.46	.12	100.0%
12710100	51060	CAREER ED/CHS	68,508	0	68,508	34,253.83	34,253.83	.34	100.0%
12710100	51070	SAL/SEC/GUID	47,749	0	47,749	23,874.50	.00	23,874.50	50.0%
12710100	51310	STIPEND - GUIDAN	21,600	0	21,600	13,084.43	.00	8,515.57	60.6%
12710100	54000	SUPP./CHS/GUID	14,000	0	14,000	11,207.99	.00	2,792.01	80.1%
12710200	51050	GUID SALARIES /M	363,509	0	363,509	136,545.57	238,312.51	-11,349.08	103.1%
12710200	54000	SUPP./MCCARTHY/G	8,515	0	8,515	4,505.47	87.83	3,921.70	53.9%
12710300	51050	GUID SALARIES /P	203,138	0	203,138	70,317.00	132,821.00	.00	100.0%
12710300	54000	SUPP./PARKER/GUI	6,040	0	6,040	3,668.15	754.07	1,617.78	73.2%
12710327	51050	SAL/PARKER/S.W.	82,349	0	82,349	22,296.78	42,116.14	17,936.08	78.2%
12710400	51050	GUID SALARIES/BY	80,877	0	80,877	27,995.85	52,881.05	.10	100.0%
12710400	54000	SUPP./BYAM/GUID	3,100	0	3,100	2,719.86	.00	380.14	87.7%
12710500	51050	GUID SALARIES /C	95,952	0	95,952	39,303.21	104,853.96	-48,205.17	150.2%
12710500	54000	SUPP./CENTER/GUI	3,100	0	3,100	2,719.86	.00	380.14	87.7%
12710600	51050	GUID SALARIES /H	71,000	0	71,000	24,576.93	46,423.09	-.02	100.0%
12710600	54000	SUPP./HARR./GUID	3,100	0	3,100	2,719.86	.00	380.14	87.7%
12710700	51050	GUID SALARIES /S	71,000	4,558	75,558	26,154.72	49,403.36	-.08	100.0%
12710700	54000	SUPP./SO.ROW/GUI	3,100	0	3,100	3,054.59	.00	45.41	98.5%
TOTAL GUIDANCE COUNSELORS			2,073,967	4,558	2,078,525	790,273.39	1,266,711.71	21,539.90	99.0%
2800 PSYCHOLOGICAL SERVICES									
12800100	51050	SAL/CHS/PSYCH	295,447	0	295,447	102,270.15	193,176.95	-.10	100.0%

# TOWN OF CHELMSFORD

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FOR 2025 06			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12800200	51050	SAL/McCARTHY/PSY	161,068	0	161,068	56,654.78	98,676.22	5,737.00	96.4%
12800300	51050	SAL/PARKER/PSYCH	177,752	0	177,752	81,400.38	127,131.10	-30,779.48	117.3%
12800400	51050	SAL/BYAM/PSYCH	97,218	0	97,218	24,125.22	45,569.86	27,522.92	71.7%
12800500	51050	SAL/CENTER/PSYCH	91,112	0	91,112	33,193.15	.00	57,918.85	36.4%
12800600	51050	SAL/HARR./PSYCH	80,534	0	80,534	34,514.55	46,019.40	.05	100.0%
12800700	51050	SAL/SO.ROW/PSYCH	107,186	0	107,186	37,102.86	70,083.18	-.04	100.0%
TOTAL PSYCHOLOGICAL SERVICES			1,010,317	0	1,010,317	369,261.09	580,656.71	60,399.20	94.0%
3200 MEDICAL/HEALTH SERVICES									
13200000	51007	NURSES/SUB	60,000	0	60,000	12,150.00	.00	47,850.00	20.3%
13200000	51310	SCHOOL NURSES-ST	2,200	0	2,200	.00	.00	2,200.00	.0%
13200000	53170	DOCTOR SALARY	5,000	0	5,000	2,500.00	2,500.00	.00	100.0%
13200000	53990	CONTRACTUAL SERV	58,883	0	58,883	5,853.00	.00	53,030.00	9.9%
13200000	57140	COURSE REIMBURSE	4,000	0	4,000	.00	.00	4,000.00	.0%
13200100	51050	SAL/CHS/NURSE	159,188	0	159,188	61,412.88	98,323.21	-548.09	100.3%
13200100	54000	SUPP/CHS/NURSE	4,200	0	4,200	1,663.63	.00	2,536.37	39.6%
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	51,559	0	51,559	22,096.71	29,462.28	.01	100.0%
13200200	51050	SAL/McCARTHY/NUR	95,952	0	95,952	27,974.60	36,828.60	31,148.80	67.5%
13200200	53990	INSUR./McCARTHY/	1,375	0	1,375	120.00	.00	1,255.00	8.7%
13200200	54000	SUPP/McCARTHY/NU	1,623	0	1,623	1,044.55	.00	578.45	64.4%
13200263	51050	SAL/McCARTHY/NUR	51,559	0	51,559	22,379.23	29,462.28	-282.51	100.5%
13200300	51050	SAL/PARKER/NURSE	95,952	0	95,952	33,739.90	62,737.82	-525.72	100.5%
13200300	54000	SUPP/PARKER/NURS	1,623	0	1,623	1,208.14	97.50	317.36	80.4%
13200363	51050	SAL/PARKER/NURSE	58,358	0	58,358	20,200.86	38,157.18	-.04	100.0%
13200400	51050	SAL/BYAM/NURSE	71,000	0	71,000	25,021.56	46,526.45	-548.01	100.8%
13200400	54000	SUPP/BYAM/NURSE	1,260	0	1,260	1,170.91	29.28	59.81	95.3%
13200500	51050	SAL/CENTER/NURSE	80,877	0	80,877	27,995.85	52,881.05	.10	100.0%
13200500	54000	SUPP/CENTER/NURS	1,260	0	1,260	936.07	127.92	196.01	84.4%
13200600	51050	SAL/HARR./NURSE	64,450	0	64,450	27,621.45	36,828.60	-.05	100.0%
13200600	54000	SUPP/HARR./NURSE	1,260	0	1,260	789.52	.00	470.48	62.7%
13200700	51050	SAL/SO.ROW/NURSE	77,585	0	77,585	27,281.48	50,728.68	-425.16	100.5%
13200700	54000	SUPP/SO.ROW/NURS	1,260	0	1,260	996.87	.00	263.13	79.1%
13200976	51050	SAL/CHIPS/NURSE	41,646	0	41,646	14,643.95	27,229.75	-227.70	100.5%
TOTAL MEDICAL/HEALTH SERVICES			994,870	0	994,870	338,801.16	511,920.60	144,148.24	85.5%
3300 TRANSPORTATION									
13300000	51060	SALARIES PSP	10,800	0	10,800	2,205.00	.00	8,595.00	20.4%

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FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
13300000	51070	SALARIES -TRANSP	54,776	0	54,776	27,388.27	27,388.27	- .54	100.0%
13300000	53988	REGULAR TRANSPOR	1,853,187	0	1,853,187	555,956.10	1,297,230.90	.00	100.0%
13300000	53990	LATE BUSES/HIGH-	69,000	0	69,000	7,540.80	61,459.20	.00	100.0%
13300000	53996	FOSTER TRANS	40,000	0	40,000	.00	.00	40,000.00	.0%
13300000	53997	TRANSPORTATION S	4,995	0	4,995	.00	.00	4,995.00	.0%
13300000	53999	HOMELESS TRANS	75,000	0	75,000	29,021.50	1,650.00	44,328.50	40.9%
13300076	53990	SPED TRANSPORTAT	2,540,000	0	2,540,000	904,090.67	1,814,975.19	-179,065.86	107.0%
TOTAL TRANSPORTATION			4,647,758	0	4,647,758	1,526,202.34	3,202,703.56	-81,147.90	101.7%
3400 FOOD SERVICES									
13400000	51110	SALARIES-FULL TI	104,691	0	104,691	52,345.54	52,345.54	- .08	100.0%
13400000	53990	CAFE CONT SERVIC	25,000	0	25,000	2,391.00	3,789.00	18,820.00	24.7%
TOTAL FOOD SERVICES			129,691	0	129,691	54,736.54	56,134.54	18,819.92	85.5%
3510 ATHLETIC SERVICES									
13510100	51040	SAL/ATHLETIC STU	14,239	0	14,239	4,712.82	.00	9,526.18	33.1%
13510100	51050	SAL/CHS/AD/TRAIN	120,976	0	120,976	60,487.96	60,487.96	.08	100.0%
13510100	51060	SAL/ATHLETICTRAI	57,461	0	57,461	28,730.52	28,730.52	- .04	100.0%
13510100	51070	SAL/SEC/ATHL	42,017	0	42,017	14,144.22	.00	27,872.78	33.7%
13510100	51310	SAL/ATHLETIC/COA	96,626	0	96,626	62,204.50	.00	34,421.50	64.4%
13510100	52110	ATH DEPT STADIUM	2,500	0	2,500	.00	.00	2,500.00	.0%
13510100	52400	POOL & ICE	95,000	0	95,000	8,800.00	4,352.00	81,848.00	13.8%
13510100	53989	OFFICIALS/POLICE	135,000	0	135,000	55,523.80	.00	79,476.20	41.1%
13510100	53990	RECONDITIONING	25,000	0	25,000	24,971.23	.00	28.77	99.9%
13510100	53995	TRANSPORTATION	120,000	0	120,000	2,467.84	.00	117,532.16	2.1%
13510100	54000	SUPP/CHS/ATHL	68,000	0	68,000	48,012.27	1,835.00	18,152.73	73.3%
13510100	54310	MEDICAL	9,500	0	9,500	8,946.91	528.04	25.05	99.7%
13510100	57400	INSUR./CHS/ATHL	30,170	0	30,170	28,410.00	.00	1,760.00	94.2%
13510100	57800	OTHER EXPENSES	60,000	0	60,000	43,599.29	2,424.99	13,975.72	76.7%
TOTAL ATHLETIC SERVICES			876,489	0	876,489	391,011.36	98,358.51	387,119.13	55.8%
3520 OTHER STUDENT ACTIVITIES									
13520064	54000	DESTINATION IMAG	2,300	0	2,300	.00	.00	2,300.00	.0%

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FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
13520100	51050	SAL/CHS/ADVISORS	93,190	0	93,190	64,983.50	.00	28,206.50	69.7%
13520128	57800	CULTURAL EXCHANG	8,000	0	8,000	221.00	.00	7,779.00	2.8%
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	555.00	.00	2,195.00	20.2%
13520160	54000	NAT'L HONOR SOC/	4,900	0	4,900	.00	.00	4,900.00	.0%
13520178	53910	SCIENCE CLUB/HIG	2,500	0	2,500	736.50	.00	1,763.50	29.5%
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	19,560.60	.00	20,339.40	49.0%
13520200	51310	SAL/McCARTHY/K.B	3,000	0	3,000	.00	.00	3,000.00	.0%
13520300	51050	SAL/PARKER/ADVIS	39,900	0	39,900	24,211.64	.00	15,688.36	60.7%
TOTAL OTHER STUDENT ACTIVITIES			204,440	0	204,440	111,297.66	.00	93,142.34	54.4%
3600 SCHOOL SECURITY									
13600100	51060	STCH SCHOOL SECU	103,120	0	103,120	40,151.07	62,969.01	- .08	100.0%
13600100	51310	COURT LIAISON	15,000	0	15,000	.00	.00	15,000.00	.0%
13600200	51060	MCC PSP - SECURI	49,058	0	49,058	21,024.90	28,033.20	-.10	100.0%
13600300	51060	PARKER - PSP - S	51,559	0	51,559	22,096.71	29,462.28	.01	100.0%
TOTAL SCHOOL SECURITY			218,737	0	218,737	83,272.68	120,464.49	14,999.83	93.1%
4110 CUSTODIAL SERVICES									
14110000	51003	ADMINISTRATOR	9,678	0	9,678	.00	.00	9,678.00	.0%
14110000	51040	SALARIES - CUSTO	576,956	0	576,956	288,452.92	.00	288,503.08	50.0%
14110000	51050	SALARIES - PROFE	147,108	0	147,108	73,554.00	73,554.00	.00	100.0%
14110000	51110	SALARIES-CUST OT	10,000	0	10,000	37.67	.00	9,962.33	.4%
14110000	51310	SALARIES- CUST O	17,500	0	17,500	12,767.43	.00	4,732.57	73.0%
14110000	53990	CONTRACTUAL SERV	901,659	0	901,659	425,613.49	433,451.51	42,594.00	95.3%
14110000	54000	SUPPLIES	234,086	-6,000	228,086	53,435.79	96,553.60	78,096.61	65.8%
14110000	55960	UNIFORM ALLOWANC	8,250	0	8,250	8,250.00	.00	.00	100.0%
14110000	57800	OTHER CHARGES/EX	1,577	6,000	7,577	6,658.02	.00	918.98	87.9%
14110119	54000	SUPP/CHS/PERFORM	17,000	0	17,000	2,590.17	11,148.39	3,261.44	80.8%
TOTAL CUSTODIAL SERVICES			1,923,814	0	1,923,814	871,359.49	614,707.50	437,747.01	77.2%
4120 HEATING OF BUILDINGS									
14120000	52130	FUEL	7,500	0	7,500	791.80	6,908.20	-200.00	102.7%



# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06									
			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
14120100	52130	FUEL/HIGH	144,200	0	144,200	15,420.56	109,029.44	19,750.00	86.3%
14120200	52130	FUEL/MCCARTHY	74,600	0	74,600	6,456.89	70,158.11	-2,015.00	102.7%
14120300	52130	FUEL/PARKER	61,900	0	61,900	244.80	29,905.20	31,750.00	48.7%
14120400	52130	FUEL / BYAM	39,500	0	39,500	3,239.56	25,360.44	10,900.00	72.4%
14120500	52130	FUEL - CENTER SC	32,600	0	32,600	2,497.83	25,502.17	4,600.00	85.9%
14120600	52130	FUEL-HARRINGTON	22,400	0	22,400	1,853.08	17,121.92	3,425.00	84.7%
14120700	52130	FUEL-SOUTH ROW	34,500	0	34,500	5,384.20	40,765.80	-11,650.00	133.8%
TOTAL HEATING OF BUILDINGS			417,200	0	417,200	35,888.72	324,751.28	56,560.00	86.4%
4130 UTILITY SERVICES									
14130000	52110	ELECTRIC	22,400	0	22,400	11,842.59	6,672.41	3,885.00	82.7%
14130000	53410	TELEPHONE/SUPT O	68,800	0	68,800	6,675.38	14,651.43	47,473.19	31.0%
14130100	52110	ELECTRICITY/HIGH	226,700	0	226,700	95,266.61	77,657.02	53,776.37	76.3%
14130100	52310	WATER/HIGH	9,300	0	9,300	1,586.32	12,416.68	-4,703.00	150.6%
14130100	53410	TELEPHONE/HIGH	47,200	0	47,200	5,530.71	13,069.29	28,600.00	39.4%
14130200	52110	ELECTRICITY/MCCA	101,600	0	101,600	35,406.32	56,373.68	9,820.00	90.3%
14130200	53410	TELEPHONE/MCCART	28,600	0	28,600	2,393.83	5,906.17	20,300.00	29.0%
14130300	52110	ELECTRICITY/PARK	103,400	0	103,400	31,284.34	51,175.66	20,940.00	79.7%
14130300	53410	TELEPHONE/PARKER	28,600	0	28,600	2,281.26	5,718.74	20,600.00	28.0%
14130400	52110	ELECTRICITY/BYAM	59,500	0	59,500	12,766.28	43,996.08	2,737.64	95.4%
14130400	53410	TELEPHONE/BYAM	17,200	0	17,200	1,536.24	3,763.76	11,900.00	30.8%
14130500	52110	ELECTRIC - CENTE	62,900	0	62,900	24,691.15	23,838.85	14,370.00	77.2%
14130500	52310	WATER CENTER SCH	3,400	0	3,400	1,829.00	522.00	1,049.00	69.1%
14130500	53410	TELEPHONE - CENT	16,000	0	16,000	1,646.69	4,053.31	10,300.00	35.6%
14130600	52110	ELECTRICITY/HARR	55,600	0	55,600	19,148.15	49,576.85	-13,125.00	123.6%
14130600	52310	WATER/HARRINGTON	3,300	0	3,300	638.72	3,447.28	-786.00	123.8%
14130600	53410	TELEPHONE/HARR	16,000	0	16,000	1,425.79	3,574.21	11,000.00	31.3%
14130700	52110	ELECTRICITY/SO R	48,600	0	48,600	21,901.97	40,948.03	-14,250.00	129.3%
14130700	53410	TELEPHONE/SO ROW	14,900	0	14,900	1,140.63	2,859.37	10,900.00	26.8%
TOTAL UTILITY SERVICES			934,000	0	934,000	278,991.98	420,220.82	234,787.20	74.9%
4210 MAINTENANCE OF GROUNDS									
14210000	59238	GENERAL MAINT	115,000	0	115,000	44,882.59	.00	70,117.41	39.0%
14210100	59238	GROUNDS/HIGH	55,000	0	55,000	15,682.77	6,149.68	33,167.55	39.7%
TOTAL MAINTENANCE OF GROUNDS			170,000	0	170,000	60,565.36	6,149.68	103,284.96	39.2%
5150 EMPLOYEE SEPERATION COSTS									

# TOWN OF CHELMSFORD

## YEAR-TO-DATE BUDGET REPORT

FOR 2025 06								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
15150000 51140 RETIREMENT/SICK	242,777	-27,758	215,019	50,293.50	.00	164,725.50	23.4%	
TOTAL EMPLOYEE SEPERATION COSTS	242,777	-27,758	215,019	50,293.50	.00	164,725.50	23.4%	
7200 CAPITAL- LAND & BUILDING								
17200000 57800 OTHER CHARGES/EX	0	27,758	27,758	28,679.92	3,984.28	-4,906.20	117.7%	
TOTAL CAPITAL- LAND & BUILDING	0	27,758	27,758	28,679.92	3,984.28	-4,906.20	117.7%	
9300 TUITION NON-PUBLIC SCHOOLS								
19300076 53990 TUITIONS	4,151,116	0	4,151,116	1,578,722.61	3,851,831.70	-1,279,438.31	130.8%	
TOTAL TUITION NON-PUBLIC SCHOOLS	4,151,116	0	4,151,116	1,578,722.61	3,851,831.70	-1,279,438.31	130.8%	
TOTAL UNDEFINED	73,880,000	0	73,880,000	27,935,966.72	38,766,862.52	7,177,170.76	90.3%	
GRAND TOTAL	73,880,000	0	73,880,000	27,935,966.72	38,766,862.52	7,177,170.76	90.3%	

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

CHELMSFORD PUBLIC SCHOOLS  
FY25 GRANT AND REVOLVING FUND SUMMARY  
AS OF DECEMBER 31, 2024

MUNIS #	DESE #		FY25 Award	Balance 7/1/2024	Receipts	Expenditures	Encumbrances	Current Ending Balance (ties to Munis)	Remaining Revenue	Ending Balance with Remaining Revenue
<b>Federal &amp; State Grants</b>										
119	119	ESSER III CARES Act Grant - FY22	1,428,108	0.00	1,428,108.00	1,428,108.00		0.00	-	-
180	180	Title III - FY23	38,161	0.00	38,161.00	38,161.00		0.00	-	-
305	305	Title I - FY23	230,005	0.00	230,005.00	230,005.00		0.00	-	-
309	309	Title IVA - FY23	14,195	0.00	14,195.00	14,195.00		0.00	-	-
140	140	Title IIA Teacher Quality - FY24	76,828	0.00	75,000.00	75,000.00		0.00	1,828.00	1,828.00
180	180	Title III - FY24	40,671	0.00	10,893.60	11,138.60		(245.00)	29,777.40	29,532.40
240	240	SPED Entitlement Allocation - FY24	1,431,188	0.00	1,264,195.00	1,274,060.01	107,387.47	(117,252.48)	166,993.00	49,740.52
274	274	SPED Program Improvement - FY24	38,197	0.00	38,196.50	38,196.50		0.00	-	-
305	305	Title I - FY24	213,121	0.00	210,055.20	210,056.10		(0.90)	3,065.80	3,064.90
309	309	Title IVA - FY24	16,854	0.00		0.00		0.00	16,854.00	16,854.00
140	140	Title IIA Teacher Quality - FY25	79,914	0.00	27,205.00	35,023.48		(7,818.48)	52,709.00	44,890.52
180	180	Title III - FY25	46,750	0.00	2,000.00	2,000.00		0.00	44,750.00	44,750.00
240	240	SPED Entitlement Allocation - FY25	1,433,698	0.00	36,133.00	37,575.60	95,201.90	(96,644.50)	1,397,565.00	1,300,920.50
262	262	SPED Early Childhood - FY25	40,917	0.00	18,006.00	21,607.80		(3,601.80)	22,911.00	19,309.20
305	305	Title I - FY25	418,558	0.00	10,222.00	43,202.25	19,482.53	(52,462.78)	408,336.00	355,873.22
309	309	Title IVA - FY25	15,454	0.00				0.00	15,454.00	15,454.00
419	419	Innovation Pathways CHS - FY25	42,400	0.00	10,156.00	10,156.18	7,216.67	(7,216.85)	32,244.00	25,027.15
<b>Other Grant Funds</b>										
237	23724206	ATEF Grant (FY25)	1,741		1,741.23	1,676.16		65.07		65.07
250	25032005	Essential School Heath Grant (State) - FY25	29,600		14,800.00	4,687.50	100.00	10,012.50		10,012.50
254	254796	Terraponics Science Grant (Energy Consv Comm) c/o		800.00				800.00		800.00
273	27300000	E-rate	156,167		72,773.34			72,773.34		72,773.34
301	30130007	Lowell General Hospital Circle Health (Private Grant 10K)		846.41				846.41		846.41
301	30123504	Applied Learning Leadership (Private Gr) CHS 3600 c/o		17.43				17.43		17.43
301	30123575	Project Lead The Way (Private Grant) CHS	15,000		15,000.00		2,400.00	12,600.00		12,600.00
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 c/o		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		2,563.40				2,563.40		2,563.40
301	30124155	Ecology Club Composting (Private Gr) 5000	5,000		5,000.00			5,000.00		5,000.00
301	30124405	PACE-TWO MIT STEM (Private Gr) 5000	2,500		2,500.00			2,500.00		2,500.00
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	3,557,051	2,285,026.00	2,203,743.00			4,488,769.00		4,488,769.00
819	819555	Special Ed Reserve Fund (750K established FY22)		795,660.20	13,215.03			808,875.23		808,875.23
589	58962002	MA Civic Learning Grant (State) - 4400 c/o from FY22		350.00				350.00		350.00

CHELMSFORD PUBLIC SCHOOLS  
FY25 GRANT AND REVOLVING FUND SUMMARY  
AS OF DECEMBER 31, 2024

		Revolving Accounts	Estimated Receipts	Balance 7/1/2024	Receipts	Expenditures	Encumbrances	Current Ending Balance	Estimated Revenue	Ending Balance with Estimated Revenue
501	---	Café (School Nutrition)		4,168,053.36	1,027,743.60	1,451,427.96	713,780.97	3,030,588.03	246,153.00	3,276,741.03
502	---	Athletic		1,146,597.91	220,352.30	185,279.54	1,715.00	1,179,955.67		1,179,955.67
503	---	Gifts & Donations		53,320.55	14,555.62	1,104.85		66,771.32		66,771.32
504	---	Lost / Damaged Books & Computers		19,018.59	14,915.39	100.00		33,833.98		33,833.98
505	---	Musical Instrument Repair		0.00	0.00	0.00		0.00		-
506	---	Adult Education/Music/Guidance		500,439.15	157,515.00	168,597.05	5,459.72	483,897.38		483,897.38
507	---	Childcare		1,818,301.40	1,025,336.44	1,326,465.89	337,101.61	1,180,070.34		1,180,070.34
508	---	Out of Town Tuition Reimbursement		75,494.99	9,299.84			84,794.83		84,794.83
509	---	Summer School		34,746.16	6,500.00	4,000.00		37,246.16		37,246.16
510	---	School Choice	250,000.00	2,820,570.06	200,756.00	239,723.24		2,781,602.82		2,781,602.82
511	---	Civic Activities		383,504.26	112,727.75	60,799.13	30,389.69	405,043.19		405,043.19
516	---	Transportation	330,000.00	1,187,710.36	189,546.30	132,403.57	320,276.18	924,576.91		924,576.91
517	---	Student Activity	45,000.00	354,803.94	51,942.10			406,746.04		406,746.04
518	---	Turf Fields		355,075.36	48,882.50	506.83		403,451.03		403,451.03



## Chelmsford High School Student Activities

## Balance Sheet New

As of November 30, 2024

	Nov 30, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
CHS Enterprise Checking	68,228.32
Enterprise Agency Account	147,500.72
Total Checking/Savings	215,729.04
Total Current Assets	215,729.04
<b>TOTAL ASSETS</b>	<b>215,729.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Equity - Athletics	131.35
Equity - ATWE	2,479.51
Equity - Band	273.72
Equity - Basketball Girls	0.00
Equity - Best Buddies	136.10
Equity - Career Center	1,422.58
Equity - Cheerleading	270.11
Equity - Chorus	987.38
Equity - Class of 23	10,845.96
Equity - Class of 24	14,439.08
Equity - Class of 25	43,579.87
Equity - Class of 26	5,279.59
Equity - Class of 27	1,017.89
Equity - Class of 28	1,889.00
Equity - Cross Country	2,250.00
Equity - Dance Team	2,126.41
Equity - DECA	8,037.46
Equity - ECO Club	1,224.46
Equity - Field Hockey	1,027.97
Equity - Field Trips	3,721.11
Equity - Fine Arts	3,850.70
Equity - Football	832.28
Equity - Gen. Student Body Fund	4,851.70
Equity - Golf	0.00
Equity - Ice Hockey Boys	978.06
Equity - Ice Hockey Girls	440.85
Equity - Key Club / Interact	6,676.05
Equity - Lacrosse Boys	6,425.67
Equity - Lacrosse Girls	8,823.38

## Chelmsford High School Student Activities

## Balance Sheet New

As of November 30, 2024

	Nov 30, 24
Equity - LIME	3,887.11
Equity - Lion Yearbook	3,937.61
Equity - Melting Pot Club	847.98
Equity - Mock Trial	255.50
Equity - Model UN	544.06
Equity - National Business HS	436.78
Equity - National Honor Society	682.63
Equity - National Science HS	2,520.00
Equity - NEHS	1,052.26
Equity - Orchestra	635.22
Equity - PAVE Program	319.78
Equity - Rugby	4,486.10
Equity - SAGA/PRISM	608.18
Equity - Ski Team	1,062.75
Equity - Soccer Boys	2,375.11
Equity - Soccer Girls	7,421.54
Equity - Softball	1,618.13
Equity - Speech & Debate Team	857.94
Equity - Student Council	3,029.68
Equity - Student Trainers	73.50
Equity - Swim Team Boys	2,723.57
Equity - Swim Team Girls	850.90
Equity - Tennis Boys	16.15
Equity - Tennis Girls	1,104.12
Equity - Theatre Guild	22,319.31
Equity - TJF (GIVE)	785.76
Equity - Track	34.54
Equity - Travel Abroad	0.00
Equity - Tri-M	89.40
Equity - Voice Student News	344.02
Equity - Volleyball Boys	1,509.92
Equity - Volleyball Girls	10,150.44
Equity - World Language HS -LFS	232.95
Equity - Wrestling	4,897.86
Total Other Current Liabilities	215,729.04
Total Current Liabilities	215,729.04
Total Liabilities	215,729.04
TOTAL LIABILITIES & EQUITY	215,729.04

**McCarthy Middle School**  
**Balance Sheet**  
As of November 30, 2024

	Nov 30, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
McCarthy Agency Account	21,411.84
McCarthy Principal Account	16,542.93
Total Checking/Savings	37,954.77
Total Current Assets	37,954.77
<b>TOTAL ASSETS</b>	<b>37,954.77</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Band	6,900.63
Chorus	2,072.80
Cross Country	167.93
Drama	15,372.09
General Student Body Fund	1,279.66
Grade 7 and Field Trips	9,171.45
Grade 8 and Field Trips	13.51
Orchestra	1,548.57
Student council	188.07
Year Book	1,240.06
Total Equity	37,954.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>37,954.77</b>

Parker Middle School  
Balance Sheet  
As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
Parker Agency Account	55,883.73
Parker Principal Account	13,685.76
Total Checking/Savings	69,569.49
Total Current Assets	69,569.49
TOTAL ASSETS	69,569.49
LIABILITIES & EQUITY	
Equity	
Band	649.13
Chorus	5,146.69
Drama	44,975.78
General Student Body Fund	879.42
Grade 5 and Field Trips	6,059.31
Grade 6 and Field Trips	459.74
Orchestra	1,345.36
Student Council	4,812.94
Yearbook	5,241.12
Total Equity	69,569.49
TOTAL LIABILITIES & EQUITY	69,569.49



# 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 15, 2025

Re: Recommended FY2025 Budget Transfers – Software, CHS Art Rooms and CHS Science Lab Renovations

---

I am writing to request two budget transfers at this time for FY2025.

The first transfer request is shifting budget funds from the instructional software account to the administrative software account. The district recently learned that Microsoft Office software will no longer be at no cost to school districts.

From		To		Amount
12455000-54000	Instructional Software	11230000-54206	Admin Software	8,280

*I recommend the school committee vote to approve this FY2025 local operating budget transfer for \$ 8,280 from the account noted to the admin software account as presented.*

The second budget transfer is shifting budget funds from an account we plan to be favorable to the local capital land and buildings account. This budget transfer is for the CHS Art Rooms and CHS Science laboratory renovations.

From		To		Amount
15150000-51140	Retirement/Sick Buy Bk	17200000-57800	Capital Land & Building	6,721

*I recommend the school committee vote to approve this FY2025 local operating budget transfer for \$ 6,721 from the account noted to the local capital land and buildings account as presented.*

# CHELMSFORD PUBLIC SCHOOLS

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Jay Lang, Ed.D., Superintendent

## **Memorandum**

To: Members of the School Committee  
From: Jay Lang, Ed.D., Superintendent of Schools  
Date: January 15, 2025  
Re: Update – FY2026 Budget Preparation

---

I continue to work with district and school administration to prepare the FY2026 recommended budget that will be shared at the regular meeting of the school committee on February 4, 2025. The FY2026 budget will be tight, as townwide budget requests are greater than projected revenue for the coming fiscal year. This is likely a multi-year trend with budgets being further restrained in FY2027. The recommended budget will maximize use of available special education circuit breaker and revolving funds to minimize reductions in direct services to students.

I met with Town Manager Cohen last week and will continue communications as key factors related to the FY2026 budget development occur over the next two weeks. The Governor's state of the Commonwealth address on Thursday January 16, 2025 and release of the Governor's recommended FY2026 budget on Wednesday January 22, 2025 will better inform our budget process, as the Governor's budget will provide a likely floor for municipal aid, including unrestricted general government aid and school-related aid, such as Chapter 70 and special education circuit break funding levels critical to support our work in schools with students and families. Town Manager Cohen and I will reconvene at the end of next week and early the week of January 27, 2025 to try and reach consensus on budgets for the town and school departments, in anticipation of the town managers release of his proposed FY2026 budget at the February 3, 2025 Select Board meeting, while I will present the recommended FY2026 budget for the Chelmsford Public Schools the following evening at the Tuesday February 4, 2025 School Committee meeting.

# 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 15, 2025

Re: Contract for On-Call Engineering Consultant Services - Summary of Procurement Processes

---

The District requested proposals for On-Call Engineering consultant services. Summarized below is an outline of the process, outcome and recommendation for a contract award.

Date in 2024 & early 2025	Summary of activity
Sept 18	RFP 25-01 prepared and advertised in the Central Registrar, COMMBUYS and the Lowell Sun
Sept 18 - Sept 30	Received twenty (20) requests for RFP packets and sent out twenty packets to the individual requesters
Oct 3	Received four (4) proposals
Oct 16 – Dec 13	Invited all four firms in to present to review committee
Jan 8	Selected NV5 Planning & Design Inc., in Andover, MA
Jan 9	Requested legal counsel to draft a three-year contract with NV5 with a not to exceed amount of \$ 200,000
Jan 21	Request School Committee approval of a contract with NV5 at a regularly scheduled School Committee meeting

*I recommend that school committee vote at the regular meeting on January 21, 2025 to enter into a three year contact with NV5 Planning & Design Inc. as proposed.*

Thank you for the opportunity to provide this update.

**Chelmsford Public Schools, Chelmsford, Massachusetts**  
**CONTRACT FOR THE PROVISION OF PROFESSIONAL ENGINEERING**  
**SERVICES FOR ON CALL SERVICES IN CHELMSFORD, MASSACHUSETTS**

This Contract is made as of this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by and between the Chelmsford Public Schools, Massachusetts, with an address of 230 North Road, Chelmsford, MA 01824, (hereinafter the "School"), and NV5 Planning and Design, Inc., with a principal office located at 200 Brickstone Square, Andover, MA 01810 (hereinafter the "Contractor").

The words "he," "him" and "his" in this Contract, as far as they refer to the Contractor, shall so refer whether the Contractor is an individual, partnership or corporation. All prior contracts, if any exist between the School and the Contractor, are hereby terminated and shall be of no force and effect.

1. Scope

In consideration of the obligations herein contained, the Contractor shall provide Engineering Services in Chelmsford, Massachusetts, as set forth in the Contractor's Proposal dated October 1, 2024, which is incorporated herein by reference.

2. Standard of Care

The Contractor shall exercise due care and diligence in the rendering of all services under this Contract in accordance with the applicable professional standards in the Eastern Massachusetts area. The Contractor's services shall be performed as expeditiously as is consistent with such standards, with professional skill and care, and with the orderly progress of the work.

3. Term

The term of this Contract shall commence as of the date set forth in the first line of the first paragraph above and shall extend for a period of three (3) years from that date.

4. Incorporation of the RFP/Order of Priority of Contract Documents

The provisions of the RFP and the Contractor's Response are incorporated herein by reference. In the event of any conflict among the Contract Documents, the Documents shall be construed according to the following priorities:

Highest Priority:	Amendments to Contract (if any)
Second Priority:	Contract
Third Priority:	Addenda to the RFP (if any)
Fourth Priority:	RFP
Fifth Priority:	Contractor's Proposal.

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5. Payment

In consideration for performance of the work in accordance with the requirements of this Contract, the School shall pay the Contractor rates as to be agreed upon by Contractor and School, not to exceed \$200,000 for all services.

Payment shall be made to the Contractor for work completed in accordance with this Contract. All requests for payment shall be submitted to the School as an invoice and shall specify all services rendered.

Payment will be due thirty (30) days after receipt of the Contractor's invoice by the School for services rendered in accordance with this Contract. The School shall not make payments in advance.

If the School objects to all or part of any invoice, the School shall notify the Contractor in writing within two (2) weeks of the date of receipt of the invoice, and shall pay that portion of the invoice not in dispute within thirty (30) days after the date of receipt of the invoice.

Should it be necessary for the Contractor to engage the services of a specialized contractor or companies other than those originally proposed in the Contractor's response to the School's RFP, the Contractor shall take such measures only with the School's prior written approval. Charges for such services, with no mark-up, shall be billed directly to the School unless otherwise agreed upon by the parties.

Payment of the amounts due under this Contract shall release the Chelmsford Public Schools, Chelmsford, Massachusetts and its officers, employees, boards, commissions, committees, agents and representatives, from any and all claims and liability in any way relating to this Contract or anything done in pursuance thereof.

No payment by the School to the Contractor shall be deemed to be a waiver of any right of the School under this Contract or a ratification by the School of any breach hereof by the Contractor.

6. Warranty

DELETED – NOT APPLICABLE.

7. Compliance with Laws

The Contractor shall comply with all provisions of Federal, Massachusetts and



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Chelmsford law applicable to his work including, without limitation, statutes, by-laws, rules, regulations, orders and directives, as amended, and including, without limitation, the Williams-Steiger Occupational Safety and Health Act of 1970, as amended, and related regulations, as amended, in effect throughout the term of this Contract and any extension or renewal thereof. This Contract shall be considered to include in their entirety all terms respecting workers' compensation insurance and other terms required to be included in it by Chapter 152 of the Massachusetts General Laws, as amended, as though such terms were set forth in their entirety herein.

8. Insurance

The Contractor shall provide and maintain throughout the term of the Contract and any extension or renewal thereof the following insurance with companies that are authorized and licensed in the Commonwealth of Massachusetts to issue policies for the coverages and limits so required.

- a. Workers' Compensation Insurance as required by the laws of the Commonwealth of Massachusetts and employer's liability insurance in the amount of \$1,000,000/\$1,000,000/\$1,000,000.
- b. Commercial General Liability Insurance, \$1,000,000 each occurrence and \$2,000,000 aggregate limit. Commercial General Liability insurance shall include personal injury liability, broad form property damage liability, products/completed operations liability and broad form contractual liability.
- c. Automobile Liability Insurance, covering all leased, owned, non-owned, and hired vehicles - Combined single limit of \$1,000,000.
- d. Professional Liability Insurance, \$1,000,000 each occurrence/\$2,000,000 aggregate limit. If written on a claims-made basis, each such policy shall remain in effect for at least six (6) years following the termination of this Contract.
- e. Excess Liability Insurance, Umbrella Form - \$1,000,000 each occurrence and \$2,000,000 aggregate, which shall be following form, providing coverage over commercial general liability insurance, automobile liability insurance, and employer's liability under workers' compensation insurance.
- f. The School shall be named as an additional insured on each such policy of Commercial General Liability Insurance, Excess Liability Insurance, Umbrella Form, and Automobile Liability Insurance.
- g. All certificates and policies shall contain the following provision:

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“Notwithstanding any other provision herein, should any of the above policies be cancelled or materially amended before the expiration date thereof, the issuing company will mail thirty (30) days prior written notice thereof to the named certificate holder and to the Chelmsford Public Schools, 230 North Road, Chelmsford, MA 01824, before such cancellation or amendment shall take place.”

- h. Certificates evidencing such insurance in five (5) copies shall be furnished to the School at the execution of this Contract. Such certificates shall not merely name the types of policy provided, but shall specifically refer to this Contract and shall state that such insurance is as required by this Contract. The Contractor shall make no claims against the School or its officers for any injury to any of its officers or employees or for damage to its equipment arising out of work contemplated by the Contract.
- i. The Contractor shall also be required to provide to the School with its proof of insurance coverage endorsements or riders to the policies of commercial general liability insurance, automobile liability insurance, and excess liability insurance, umbrella form, which indicate that the School is named as an additional insured on each such policy.
- j. No insurance shall be obtained from an insurer which:
  - (1) is not licensed to sell insurance in the Commonwealth of Massachusetts; or
  - (2) is not authorized to provide insurance as an excess or surplus lines insurer, and does not have a current Best's rating of A or better.
- k. Failure to provide and continue in force such insurance as aforesaid shall be deemed a material breach of this Contract and shall operate as an immediate termination thereof.

9. Indemnification

The Contractor shall compensate the School for all damage to School property of any nature arising out of the Contractor's work. To the fullest extent permitted by law, the Contractor shall indemnify, defend, and hold harmless the School and all of its officers, employees, boards, commissions, committees, agents and representatives from and against all claims, causes of action, suits, costs, damages, and liability of any kind which arise out of the breach by the Contractor of its obligations under this Contract, or the act or omission of the Contractor, its subcontractors, or their officers, employees, agents and representatives or anyone directly or indirectly employed by them, or anyone for whose acts or omissions they may be liable, regarding the work to be performed by the Contractor under the Contract, or which arise out of the violation of any federal, Massachusetts or Chelmsford Public Schools statute, by-law, rule, regulation, order or directive, or

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which relate to personal injury or property damage suffered by the Contractor or any of its officers or employees regarding the subject matter of this Contract. Said costs shall include, without limitation, reasonable legal costs, collections fees, and counsel fees incurred in defending any claim or suit that may be brought against the School and any judgment that may be obtained in any such claim or suit.

10. No Personal Liability

Neither the School, nor its officers, employees, boards, committees, commissions, agents and representatives shall be under any personal obligation or incur any personal liability by reason of this Contract, the execution thereof or anything relating thereto which arises out of the breach or violation of any provision of this Contract, or the violation of any Federal, Massachusetts or Chelmsford statute, by-law, rule, regulation, order or directive, or which relates to personal injury or property damage suffered by the Contractor or its employees, regarding the subject matter of this Contract.

11. Familiarity with Area of Work

By signing this Contract, the Contractor acknowledges that it has examined the area of work which is the subject matter of this Contract and that it is familiar with all conditions of the RFP and of this Contract. The Contractor has entered into this Contract in reliance on its own examinations and estimates as to the amount and character of its work, and conditions which may be encountered in the performance thereof, and shall assume all risks and bear all losses pertaining thereto.

12. Performance Bond

DELETED – NOT APPLICABLE.

13. Labor and Materials Payment Bond

DELETED – NOT APPLICABLE.

14. Independent Contractor Status/Key Personnel

The Contractor shall provide services under this Contract as an independent contractor with the School and not as an employee of the School. No employee, agent or representative of the Contractor shall be entitled to receive any benefits of employment with the School, including without limitation salary, overtime, vacation pay, holiday pay, sick leave, health insurance, life insurance, pension or deferred compensation.

The Contractor's key personnel assigned to this project and their project roles are as stated in the Response submitted by the Contractor attached hereto.

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There shall be no change to these personnel assignments without the prior written consent of the School, which consent shall not be unreasonably withheld. In the event substitution of personnel is requested by the Contractor or the School, written notice of such request shall be timely provided in writing to the other party. The School shall have authority to reject any proposed replacement personnel if it reasonably and timely deems such proposed replacement to be unsatisfactory.

15. Use of Alcohol and Controlled Substances Prohibited

The Contractor hereby acknowledges that the use of alcoholic beverages, narcotics, and mood altering substances, except for current valid, legal prescriptions, by any officer, employee, agent, or representative of the Contractor is prohibited on School property which is the subject matter of this Contract and during all hours of work under this Contract. If any officer, employee, agent, or representative of the Contractor violates the foregoing provision, the School shall have the right to order that such officer, employee, agent, or representative of the Contractor shall not be permitted to return to work on this Contract. Under such circumstances, the Contractor shall promptly remove the subject officer, employee, agent, or representative from the job site and shall not permit the subject officer, employee, agent, or representative to perform further work in conjunction with this Contract.

16. No Smoking

Pursuant to Massachusetts General Laws (M.G.L.) c. 270, §22, the Commonwealth of Massachusetts Smokefree Workplace Law, the Contractor, its officers, employees, agents, and representatives shall refrain from smoking and from using tobacco products in any public building in the School.

17. Criminal Background Screening

For each employee of the Contractor who is rendering services under this Contract, the Contractor shall, subject to its confidentiality and privacy obligations owing to its employees and third parties, provide a written confirmation to the School that such employee passed the Contractor's pre-employment criminal background screen. In the event that any employee refuses to permit the Contractor to provide such information to the School, the Contractor shall not assign such employee to perform services for the School, and such employee shall not be authorized to perform services for the School. The School shall be permitted to keep such information in its files. Specifically, but not in limitation of the above, Contractor shall comply with all background check requirements in 71 MGL 38R and all other applicable background check requirements for persons with access to school property.

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18.     *Delays/Force Majeure*

Except as specifically set forth in this Contract, neither party shall hold the other responsible or liable for damages or delays in performance caused by acts of God, interruptions in the availability of labor, or other events beyond the control of the other party, or that could not have been reasonably foreseen or prevented. For this purpose, such acts or events shall include unusually severe weather affecting performance of services, floods, epidemics, wars, riots, strikes, lockouts, or other industrial disturbances, protest demonstrations, and project site conditions which could not have been reasonably anticipated. Should such acts or events occur, both parties shall use their best efforts to overcome the difficulties arising and to resume as soon as reasonably possible the normal pursuit of performance.

19.     Termination

- a.     If the Contractor shall breach any provision of this Contract, which breach is not cured within twenty-one (21) days of written notice thereof from the School to the Contractor, the School shall have the right to terminate this Contract upon written notice to the Contractor.
- b.     If any assignment shall be made by the Contractor or by any guarantor of the Contractor for the benefit of creditors, or if a petition is filed by the Contractor or by any guarantor of the Contractor for adjudication as a bankrupt, or for reorganization or an arrangement under any provision of the Bankruptcy Act as then in force and effect, or if an involuntary petition under any of the provisions of the Bankruptcy Act is filed against the Contractor and such involuntary petition is not discharged within ninety (90) days thereafter, in any event the School may terminate this Contract upon written notice to the Contractor.
- c.     The award of this Contract and the continued operation of this Contract are contingent upon appropriation by Chelmsford School Meeting of sufficient money to fund the Contract. Should Chelmsford School Meeting fail to appropriate necessary funds therefor, the School shall no longer be under any obligation to tender performance, including payment, under the terms of this Contract. In that event, the School may terminate this Contract upon written notice to the Contractor.
- d.     The School may terminate this Contract upon written notice to the Contractor if a source of money to fund the Contract is lost during the Contract term. In the alternative, the parties may agree in writing to amend the Contract to provide for a Contract price which represents a reduced appropriation for the Contract term.
- e.     The School may also terminate this Contract for convenience upon thirty



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(30) days' written notice to the Contractor.

In the event of termination the Contractor shall be entitled to be paid for services rendered in accordance with this Contract prior to termination.

In the event that this Contract is terminated pursuant to Section 19a. or 19b. above, the School may make any reasonable purchase or contract to purchase services in substitution for performance due from the Contractor and may deduct the cost of any substitute contract, or damages sustained by the School due to non-performance or non-conformance of services, together with incidental and consequential damages from the Contract price, and shall withhold such damages from sums due or sums which become due.

20. Notices

Except as otherwise provided in this Contract, each notice required or permitted to be given hereunder shall be in writing and shall be delivered by certified mail or registered mail, return receipt requested, to the parties at the following address or such other address or addresses as to which a party shall have notified the other party in accordance with this Section 20.

If to the School:        Superintendent of Schools  
Chelmsford Public Schools  
230 North Road  
Chelmsford, MA 01824

With a copy to:        Andrew Waugh, Esq.  
Murphy, Hesse, Toomey & Lehane, LLP  
50 Braintree Hill Office Park, Suite 410  
Braintree, MA 02184

If to the Contractor:   Associate Vice President/Group Leader  
NV5 Planning and Design, Inc.  
200 BrickStone Square  
Andover, MA 01810

21. License

The School shall have unlimited rights, for the benefit of the School, in all drawings, designs, specifications, notes and other work developed in the performance of this Contract, including the right to use same on any other project of the School, without additional cost to the School; and with respect thereto, the Contractor agrees and hereby grants to the School an irrevocable royalty-free and nonexclusive license to all such data, which he may cover by copyright, and to all

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designs as to which he may assert any rights or establish any claim under any patent or copyright laws. The Contractor shall obtain similar irrevocable royalty-free nonexclusive licenses from the Contractor's consultants consistent with this Contract.

22.    Certifications

The Contractor hereby certifies that the Project Director shall also be registered by the Commonwealth of Massachusetts as an architect or professional engineer; or, if the Project Director is not registered as an architect or professional engineer, the Project Director shall have at least seven (7) years' experience in the construction and supervision of construction, commissioning and design of public works.

The Contractor hereby certifies that it has not given, offered or agreed to give any person, corporation or other entity any gift, contribution or offer of employment as an inducement for or in connection with, the award of this Contract.

The Contractor hereby certifies that no consultant to or subcontractor for the Contractor has given, offered or agreed to give any gift, contribution or offer of employment to the Contractor, or to any other person, corporation or entity as an inducement for, or in connection with, the award to the consultant or subcontractor of a contract by the Contractor.

The Contractor hereby certifies that no person, corporation or other entity, other than a bona fide full time employee of the Contractor, has been retained or hired by the Contractor to solicit for or in any way assist the Contractor in obtaining this Contract upon an agreement or understanding that such person, corporation or other entity be paid a fee or other consideration contingent upon the award of this Contract to the Contractor.

The Contractor hereby certifies that it has internal accounting controls as required by subsection (c) of section thirty-nine R of chapter thirty of the Massachusetts General Laws and that the Contractor has filed and will continue to file an audited financial statement as required by subsection (d) of said section thirty-nine R.

The Contractor is hereby prohibited from receiving any extra payments for work for basic services that should have reasonably been anticipated by the Contractor.

The Contractor shall maintain all books, records and accounts related to the Project in compliance with the following:

1.       The Contractor shall make, and keep for at least six (6) years after final payment, books, records and accounts which in reasonable detail accurately and fairly reflect the transactions and dispositions of the

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Contractor.

2. Until the expiration of six (6) years after final payment, the Owner, the Office of the Inspector General and the Commissioner of Capital Asset Management and Maintenance shall have the right to examine any books, documents, papers or records of the Contractor and of its subcontractors and consultants that directly pertain to, and involve transactions relating to the Project and to the Contractor or its consultants in relation to the Project.
3. The Contractor shall describe any change in the method of maintaining records or recording transactions which materially affects any statements filed with the Owner, including in the Contractor's description the date of the change and reasons therefor, and shall accompany said description with a letter from the Contractor's independent certified public accountant approving or otherwise commenting on the changes.
4. The Contractor has filed a statement of management on internal accounting controls prior to the execution of this Contract.
5. The Contractor has filed prior to the execution of this Contract and will continue to file annually, an audited financial statement for the most recent completed fiscal year.
6. The Contractor shall file with the Owner a statement of management as to whether the system of internal accounting controls of the Contractor and its subsidiaries reasonably assures that:
  - (a) Transactions are executed in accordance with the management's general and specific authorization;
  - (b) Transactions are recorded as necessary (i) to permit preparation of financial statements in conformity with generally accepted accounting principles, and (ii) to maintain accountability for assets;
  - (c) Access to assets is permitted only in accordance with management's general or specific authorization; and
  - (d) The recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any difference.
7. The Contractor shall also file annually with the Owner a statement prepared and signed by an independent certified public accountant, stating that such accountant has examined the statement of management on internal accounting controls, and expressing an opinion as to:
  - (a) whether the representations of management are consistent with the result of management's evaluation of the system of

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internal accounting controls; and

(b) whether such representations of management are, in addition, reasonable with respect to transactions and assets in amounts which would be material when measured in relation to the Contractor's financial statements.

8. During the term, the Contractor shall annually file with the Commissioner of Capital Asset Management and Maintenance and the Owner of this Contract a financial statement prepared by an independent certified public accountant on the basis of an audit by such accountant. The final statement filed shall include the date of final payment. All statements shall be accompanied by an accountant's report. Such statements shall be made available to the Owner upon request.
9. Records and statements required to be made, kept or filed in compliance with the provisions of this Contract shall not be public records, as defined in section seven of chapter four of the Massachusetts General Laws.

23. Miscellaneous Provisions

- a. Any action at law or suit in equity instituted by the Contractor as a result of the performance, non-performance or alleged breach of this Contract shall be filed in the Superior Court of the Commonwealth of Massachusetts for Essex County, MA, and in no other court or jurisdiction.
- b. No action or failure to act by the School shall constitute a waiver of a right or duty afforded to the School under the Contract, nor shall such action or failure to act constitute approval of or acquiescence in a breach thereunder, except as may be specifically agreed in writing. No forbearance or indulgence in any form or manner by the School shall be construed as a waiver or in any way limit the legal or equitable remedies available to the School. No waiver by the School of any default or breach by the Contractor shall constitute a waiver of any subsequent default or breach.
- c. If the Contractor discovers or is informed of any discrepancy or inconsistency in the Contract Documents in relation to any law, statute, ordinance, by-law, decree, code, rule, regulation, or order, the Contractor shall promptly, before commencing performance under this Contract, report the same to the School in writing.
- d. The Contractor acknowledges that it has not been influenced to enter into this Contract, nor has the Contractor relied upon any warranties or representations not set forth in this instrument.
- e. The Contractor shall maintain the confidentiality of information designated

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by the School as confidential, unless withholding such information would violate the law or create a risk of significant harm to the public, or unless the Contractor has been required to release such information by final judgment or order of a court of competent jurisdiction, or unless the School has expressly waived such confidentiality in advance in writing.

- f. The Contractor shall not represent or purport to represent that it speaks for the School vis-à-vis the media or the public at-large without the School's express, written consent in advance.
- g. Prior to commencing performance under this Contract, the Contractor shall furnish the School, in writing, the names, addresses and telephone numbers of not fewer than two (2) principal employees of his business who are to be contacted in the event of an after-hours emergency.
- h. By entering into this Contract, the Contractor certifies under penalties of perjury that its Response was made and submitted in good faith and without collusion or fraud with any person. As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.
- i. By entering into this Contract, the Contractor certifies under the penalties of perjury, pursuant to M.G.L. c.62C, Section 49A(b), that it has complied with all laws of the Commonwealth relating to taxes, to reporting of employees and contractors, and to withholding and remitting child support.
- j. The Contractor understands that the Massachusetts Conflict of Interest Law, Chapter 268A of the Massachusetts General Laws, applies to the Contractor with respect to the services required to be provided under this Contract. The Contractor and its officers, employees, agents, subcontractors and affiliated agencies shall not participate in any activity which constitutes a violation of the Massachusetts Conflict of Interest Law or which creates an appearance of a violation of the Massachusetts Conflict of Interest Law.
- k. Prevailing wage rates, as contained in the Response documents, shall be paid, pursuant to M.G.L. c.149, §§26-27G, if they are applicable.
- l. The Contractor shall not discriminate against or exclude any person from participation herein on grounds of race, color, religious creed, national origin, sex, gender identity, sexual orientation (which shall not include persons whose sexual orientation involves minor children as the sex object), age, genetic information, ancestry, children, marital status, veteran



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status or membership in the armed services, the receiving of public assistance, and handicap. The previous sentence shall include, but not be limited to, the following: advertising, recruitment; hiring; rates of pay or other forms of compensation; terms; conditions or privileges of employment; employment upgrading; transfer; demotion; layoff; and termination. The Contractor shall take affirmative actions to insure that applicants are employed, and that employees are treated during their employment, without regard to race, color, religious creed, national origin, sex, gender identity, sexual orientation (which shall not include persons whose sexual orientation involves minor children as the sex object), age, genetic information, ancestry, children, marital status, veteran status or membership in the armed services, the receiving of public assistance, and handicap.

- m. **To the extent that any of the foregoing sections required by Massachusetts law are inconsistent with other, non-statutory sections in this Contract, any statutorily-mandated provisions contained herein shall control.**
- n. The Contractor shall not assign or subcontract in whole or in part this Contract or in any way transfer any interest in this Contract without the prior express written approval of the School.
- o. The Contractor shall not assign any money due or to become due to the Contractor unless the School shall have received prior written notice of such assignment. No such assignment shall relieve the Contractor of its obligations under this Contract.
- p. This Contract may be amended only by written consent of the parties.
- q. This Contract constitutes the entire agreement of the parties and any other agreement, written or oral, that may exist is excluded from this Contract. When executed, this Contract supersedes any prior agreement between the parties in connection with the transaction contemplated.
- r. If any provision, or portion thereof, of this Contract shall be adjudged to be invalid or unenforceable by final judgment or order of a court of competent jurisdiction the remaining provisions shall continue in effect to the extent permitted by law.
- s. The provisions of this Contract shall be binding upon and shall inure to the benefit of the heirs, assigns and successors in interest of the parties.
- t. This Contract shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts, regardless of choice of law

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issues or principles.

- u. This Contract is executed in triplicate as a sealed instrument.

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Chelmsford Public Schools  
By: the Chelmsford School Committee

NV5 Planning and Design, Inc.  
By:

\_\_\_\_\_  
Dennis F. King II, Chair

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Maria L. Santos, Vice Chair

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Diana M. Lebeaux, Secretary

\_\_\_\_\_  
Printed Title

\_\_\_\_\_  
Susan Mackinnon

\_\_\_\_\_  
John Moses

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**APPROVED AS TO AVAILABILITY OF APPROPRIATION:**

In accordance with the requirements of M.G.L. Chapter 44, Section 31C, this is to certify that an appropriation in the amount of this Contract is available therefore, and that the Chelmsford School Committee is authorized to execute this Contract and to approve all requisitions and execute change orders.

\_\_\_\_\_  
Joanna M. Johnson-Collins  
Director of Business and Finance

Date: \_\_\_\_\_

**APPROVED AS TO FORM ONLY, AND NOT AS TO SUBSTANCE:**

\_\_\_\_\_  
Andrew Waugh, Esq.

Date: \_\_\_\_\_

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CERTIFICATE OF VOTE

I, \_\_\_\_\_, hereby certify  
(Clerk/Secretary)

that I am the duly qualified and acting \_\_\_\_\_  
of \_\_\_\_\_. (Title)  
(Corporation Name)

and I further certify that at a meeting of the Directors of said Corporation duly called and held on \_\_\_\_\_ 20 \_\_\_\_, at which meeting all Directors were present and voting, the following vote was unanimously passed:

VOTED: To authorize and empower either

\_\_\_\_\_, \_\_\_\_\_;  
(Name) (Title)

\_\_\_\_\_, \_\_\_\_\_; or  
(Name) (Title)

\_\_\_\_\_, \_\_\_\_\_  
(Name) (Title),

any one acting singly, to execute all contracts and bonds on behalf of the Corporation.

I, further certify that the above vote is still in effect on this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ and has not been changed or modified in any respect.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Title

The certification contained hereabove shall be executed by CONTRACTOR or copy of current "certification of authority to sign for the Corporation" shall be attached.)

**CHELMSFORD PUBLIC SCHOOLS**  
**230 North Road**  
**Chelmsford, Massachusetts 01824**

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Project Name: **On-Call Engineering Consultant Services**  
RFP No.: **25-01**  
Date: **September 18, 2024**  
District: **Joanna Johnson-Collins - Director of Business & Finance**  
Tele. No.: **978-251-5100**  
Email: **johnsoncollinsj@chelmsford.k12.ma.us**

Chelmsford Public Schools (CPS or “the District”) is seeking qualified design and engineering consultants to provide on-call professional engineering services and technical support. Chelmsford Public Schools intends to issue a 36-month contract for these services, to be used as the need arises. Services will be used for a variety of small and medium-sized building projects, at a cost not to exceed \$200,000.

A Designer Selection Committee will be appointed who will recommend a consulting firm based upon its Plan of Services; General Qualifications of the Firm; Personnel and Resources to be utilized; Experience with Similar Projects; and Supplemental Material.

**DUE DATE**

Sealed proposals are due and will not be publicly opened on: **October 3, 2024**, at the Administrative Office of the Chelmsford Public Schools, 230 North Road, Chelmsford, MA 01824, at **2:00 p.m.**, EST/EDST, for the work described herein. **BIDDERS ARE REQUIRED TO SUBMIT A BID INCLUDING ALL BID FORMS CONTAINED IN THIS PACKAGE. DO NOT REMOVE PAGES.** Any submissions received after Thursday October 3, 2024 at 2:00 p.m. local time will not be considered. No faxed or conditional Proposals shall be accepted. The clock in District Offices shall be considered official.

**CLARIFICATIONS OF SPECIFICATIONS**

Any request for clarification to, or relief from, the specifications, must be submitted in writing to the attention of the Director of Business & Finance at the District’s office no later than **September 25, 2024 at 4:00 pm.**

Should the District make changes to any specification, stipulation, requirement, or procedure, notification will be made to all Bidders in the form of written Addenda. No officer, agent, or employee of the District is authorized to amend any provision contained in this RFP, including the specifications, unless such amendment is issued as an Addendum and sent to all Bidders in accordance with this Section (Clarification of Specifications). Bidder is required to acknowledge all addenda. (**attached – form B**).

**APPROPRIATION CONTINGENCY**

If the District fails to appropriate operating funds, or if funds are not otherwise made available for the continued performance for any fiscal period of this Contract succeeding the first fiscal period, this Contract shall be cancelled automatically as of the beginning of the fiscal year for which funds were not appropriated. The District’s fiscal year begins July 1<sup>st</sup>.



## **CONDITIONS, REQUIREMENTS AND COVENANTS PROJECT DOCUMENTS**

### **Article 1. Acceptance or Rejection of Bids**

Chelmsford Public Schools reserves the right to reject any or all bids and to accept any bid, in whole or in part, which it considers to serve the best interest of the Chelmsford Public Schools.

**Any bid which is not according to prescribed form, not properly signed, or otherwise contrary to instructions may be rejected by Chelmsford Public Schools.**

All bids received by the Chelmsford Public Schools will be stamped in when received and said stamp shall indicate the time and date of receipt.

**NO BID WILL BE ACCEPTED AFTER TIME AND DATE SPECIFIED.**

### **Article 2. Identification of Sealed Envelopes**

Bids shall be placed in sealed envelopes that are marked on the outside with the name and address of the bidder, the title of the project and the scheduled date for the opening of bids. No responsibility will be attached to Chelmsford Public Schools for the premature opening of any bid that is not properly identified.

### **Article 3. Certified Check and/or Performance/Payment Bond**

A certified check made payable to the "Chelmsford Public Schools" in the amount of **0%** must accompany this bid. **Bid bonds** are acceptable.

A **performance bond** in the amount of **0%** of the total dollar award is required prior to contract execution.

A **payment bond** in the amount of **0%** of the total dollar award is required prior to contract execution.

### **Article 4. Mailing of Bids**

Bids which are mailed should be addressed to the Chelmsford Public Schools at 230 North Road, Chelmsford, MA 01824.

### **Article 5. Bid Forms**

It is advisable that bids be submitted on appropriate Bid Forms prepared by Chelmsford Public Schools in order to avoid errors, misconceptions or ambiguities in reference to the Project Documents.

### **Article 6. Possible Discrepancies in Specifications**

Any inadvertent errors, omissions or discrepancies in the applicable specifications should be brought to the attention of the District who shall then send written instructions to all bidders in order to effect the correction and clarification of the Project Documents. Failure of any bidder to receive any such addendum shall NOT relieve the bidder from any obligation under his bid as submitted.

### **Article 7. Waiver Of Informalities, Deviations, Mistakes, And Matters Of Form**

The District reserves the right to waive any informalities, deviations, mistakes, and matters of form rather than substance of the bid documents, which can be waived or corrected without prejudice to the Bidder. No officer or agent of the District is authorized to waive this reservation.

### **Article 8. General Bidding Instructions**

Within any context of specifications wherein the item required is defined by using a particular trade name, or by the designation of a specific manufacturer, or by reference to a Dealer's catalogue, the phrase "or approved equal" is not intended to exclude the consideration of other products. Any consideration of an "approved equal", however, will be predicted on the basis that such an item is of equal value in terms of physical attributes, durability, and functional use. The final decision concerning the acceptability of any equipment item shall rest with the District.

- (a) Any clarification of specifications requested by bidders must be in writing addressed to the Director of Business & Finance at the Chelmsford Public Schools and received no later than seven (7) working days prior to the bid opening in order to be acknowledged.
- (b) Bidders must state the name of the manufacturer and the material model of each item for which they submit a bid.
- (c) All prices to be firm.
- (d) Bid offerings must be based on INSIDE DELIVERY F.O.B. DESTINATION unless otherwise indicated by the District.
- (e) All bidders must clearly state their terms of sale and maximum delivery time after receipt of order (ARO).
- (f) All bidders must clearly state the terms and conditions of the manufacturer's and/or dealer's warrantee and guarantee.
- (g) Any deviations from specifications must be clearly listed on bid sheet.
- (h) Quantities are for bidding purposes only; the exact quantities to be determined by purchase orders.
- (i) Bidders must submit brochures with their bid.
- (j) All bids must be totaled and where indicated, please list unit cost and the total price of each item. Awards will be made to the lowest responsible bidder who submits a responsive bid which is most advantageous to the District.
- (k) Proposals shall be type-written or written in ink. Erasures on bids will not be considered.
- (l) Conditional bids will not be accepted by the District.

#### **Article 9. Requirements of Town Departments**

The actual requirements of the District shall govern the actual amount delivered under a contract to be drawn and entered into between bidder and the District and approved by the School Committee as to the availability of appropriation to pay for the materials and supplies to be furnished under the Contract aforesaid, shall be made a part of said Contract.

#### **Article 10. Taxes**

The Chelmsford Public Schools are exempt from payments of Federal Excise Taxes and Mass. Sales Tax, and the attention of all bidders is invited to this fact. The District will furnish successful bidders properly executed tax exemption certificates upon request. Such taxes should not be included in bid prices.

#### **Article 11. Contractor's Responsibility for Specifications**

Any measurements, calculations or estimates included herein are believed to be correct, but each bidder should conduct a thorough examination of the project himself, since no allowance will be made because of any inaccuracy that inadvertently appears within the context of the Bid Documents. The failure of any bidder to acquaint himself with conditions as they actually exist shall not relieve him from any obligations and responsibilities inherent within Bid Documents.

#### **Article 12. Unloading, Assembling and Installing of Equipment**

The Contractor is responsible for the unloading of any trucking units or vans involved in the delivery of project items, and for overseeing the assembly, placement and installation of all such equipment in areas specified by the District.

#### **Article 13. Cleaning Up**

Following the delivery or installation of any equipment items, the Contractor shall remove from the site all rubbish, waste and surplus materials and the premises shall be left in neat, orderly and broom-clean conditions.

#### **Article 14. Contractor's Liability Insurance**

- (a) Workmen's Compensation Insurance: The Contractor shall take out and maintain during the life of this Contract adequate Workmen's Compensation Insurance for all his employees assigned to the project in the manner and to the extent provided for in Chapter 152 of the General Laws and the amendments thereto.

In the event that any employees of the Contractor are engaged in hazardous work at the site of the project and are not protected under Workmen's Compensation Insurance, the Contractor shall be responsible for providing sufficient insurance to cover such employees.

- (b) Public Liability Insurance: The Contractor shall take out and maintain during the life of this Contract (1) Bodily Injury Insurance which includes coverage for accidental death and (2) Property Damage Insurance.

The Contractor further agrees to indemnify and save the Owner harmless from any responsibility arising under the context of the aforesaid paragraphs.

- (c) Approval of Certificate and Evidence of Compliances: A true copy of a properly endorsed Insurance Certificate, issued by a company or companies duly licensed and authorized by the Commonwealth of Massachusetts to write the various types of insurance as specified above, shall be submitted to the District as evidence of compliance with the requirements of the preceding paragraphs prior to the commencement of any work herein specified.

#### **Article 15. Breach of Contract**

If at any time the Contractor is unable to furnish material or services as ordered by the District, the District may order such material or services from such places as are available, and the Contractor shall pay to the District all expense incurred above the contract price.

#### **Article 16. Signatures on the Bid Forms**

If a bid is submitted by an individual, the full name and post address of this person shall be designated.

If a bid is submitted by a firm, partnership or corporation, it shall be signed by the person having the legal authority to execute such a document in behalf of the bidder, the individual signing the bid form shall then indicate his title or position in addition to the Full name and address of the firm, partnership or corporation (**certification attached – form D**).

#### **Article 17. Guarantee**

The bidder to whom a contract is awarded guarantees to the Chelmsford Public Schools all equipment, materials and/or workmanship for a period of one (1) year after final inspection and acceptance and shall replace promptly any defective equipment, materials and/or workmanship required without additional cost to the District.

#### **Article 18. Withholding of Contract Award**

The District reserves the right to withhold the awarding of any contract under its jurisdiction when the bidder is unable to furnish satisfactory evidence of adequate ability, experience and/or capital to execute the completion of a project in accordance with the prescribed requirements and specifications.

#### **Article 19. Modifications**

This Agreement can only be modified by a written agreement duly signed by persons authorized to sign agreements on behalf of the Contractor and of the Chelmsford Public Schools. Any variance from the terms and conditions of this Agreement or any order or other written notification given by either Party to the other that is not duly authorized shall have no force or effect.

#### **Article 20. Change Order**

The District may, at any time throughout the Term of the Agreement or any extensions thereof, issue a written Change Order requiring the Contractor to make changes within the general scope of the Agreement that may include additions, modifications, and improvements to the services. A Change Order shall not modify the overall purpose of this Agreement. No change order can exceed twenty-five (25) percent of the total price.

The Contractor may, at any time, propose in writing to the District for acceptance or denial, modifications to the Contract documents, which will benefit the District. The District shall review the Contractor's proposal and may request such modifications. Denial of a proposed modification shall neither provide the Contractor with any basis for a claim for damages nor release the Contractor from contractual responsibilities.

If the Change Order issued by the District causes an increase or decrease in the Contractor's cost to provide the services and/or requires a change to the schedule that, in the District's reasonable discretion, is determined to be necessary, an equitable adjustment will be made and incorporated into this Agreement.

Change Order Notice. Upon receipt of a Change Order issued by the District, the Contractor shall within ten (10) business days of receipt of the Order give written notice (including preliminary cost and time estimates) to the District stating the Change Order to be either an alteration to, deviation from, addition to, or deletion from the Contract. Within thirty (30) days of receipt of the Order or other time period mutually agreed to by the District and the Contractor, the Contractor shall submit a detailed Change Order proposal, which includes the following information:

Description of change and details of work to be done. Detailed cost and pricing data, the cost detail should be comprehensive and readily traceable into the Contractor's accounting records and underlying supporting documentation. The Contractor's statement of additional time shall include a detailed schedule analysis identifying which schedule activities and key milestones are impacted.

Change Order Authorization. The Contractor shall not proceed with any Change Order work until the District gives written authorization. The District shall not accept any responsibility whatsoever for Change Order work performed by the Contractor without proper authorization by the District. All Change Orders shall be executed in accordance with the terms and conditions of the Contract. All executed Change Orders shall constitute the entire agreement between the District and the Contractor with regard to any and all costs and time extensions related to Change Order work.

#### **Article 21. Samples**

The District may require the submission of samples either before or after the award of a contract, at no charge to the District, in order to ascertain whether or not a product will be suitable for the purpose for which it is intended. If it is specifically stated elsewhere in the bid documents that samples are required, full size samples must be submitted not later than the official BID OPENING. Failure to submit said samples may be regarded as a basis for rejecting a bid. Samples may be impounded until satisfactory completion of the contract. Otherwise, all samples must be called for by the bidder within thirty (30) days of the award of contracts or said samples will be presumed abandoned and the District will dispose of them as he sees fit.

#### **Article 22. Compliance with Laws, By-Laws and Regulations**

The Contractor shall keep fully informed and shall comply with the provisions of applicable federal, state, and municipal laws, rules, and regulations that in any manner regulate the Contractor's performance of this Contract and those engaged or employed with the services herein described, other than any such laws, rules and regulations that relate to the Districts' own operations. The Contractor shall indemnify, protect, defend, and save harmless the District and its officers, agents and employees harmless from all fines, penalties, and liabilities imposed upon the Town under any such laws, rules, and regulations by any public agency, authority or court having jurisdiction over the parties hereto when the imposition of same is attributable to the failure of the Contractor to keep fully informed and to comply with its obligations in this regard, provided that if any public agency, authority or court seeks to impose such fine, penalty or liability on the Chelmsford Public Schools, the District shall promptly notify the Contractor and allow the Contractor, in consultation with the District, to object to and defend such imposition.

#### **Article 23. Permits and Licenses**

The Contractor shall secure at his own expense all permits and licenses, pay all necessary charges and provide all notices that are due in connection with the lawful prosecution of the work.

#### **Article 24. Liens**

The final payment on any project may be deferred until the Contractor has delivered to the Owner a complete release from all liens arising out of the applicable contract, or receipts covering all labors and materials for which liens could be filed, or a bond that satisfactorily indemnifies the Owner against all possible liens.

#### **Article 25. Contractor's Expenses**

Unless otherwise stipulated, the Contractor shall provide and pay for all materials, labor, water, tools, equipment, light, power, transportation, incidental services and other facilities necessary for the execution and completion of the project. The contractor shall be responsible for royalties and costs associated with patents, trademarks, and copyrights in any way involved in the project.

#### **Article 26. Payment Schedule**

The District shall pay the successful bidder within 30 days of receipt on an invoice for work completed in accordance with the contract. The District's payment obligations are subject to (in addition to all other requirements set forth in the RFP documents) the delivery by the successful bidder of an invoice with sufficient details to describe the services performed in the previous month by the first day of the subsequent month. All requests for payment shall be submitted to the Chelmsford Public School Administration Office as an invoice and shall represent the contracted amount and completion rate for set period.

#### **Article 27. Assignment**

Neither the Contract nor any interest herein shall be assigned, pledged or otherwise transferred by the Contractor without the written consent of the District, except in the case of a transfer of all or substantially all of the Contractor's assets provided that all obligations of this Contract are assumed by the controlling entity. If the Contractor makes any such assignment, pledge or other transfer without the written consent of the District, the Contract shall be voidable at the election of the District. The District's consent to any such assignment, pledge or other transfer may impose such additional conditions thereon as may be deemed necessary to ensure the performance of the terms of the Contract by the assignee. Moreover, unless otherwise agreed to in writing by the District, any transfer by the Contractor shall not release the Contractor of its liability under the Contract.

#### **Article 28. No Waiver**

None of the provisions of this Agreement, unless otherwise specified, shall be considered waived by either party hereto unless such waiver is in writing and signed by both parties. No such waiver shall be construed as a modification of any of the provisions of this Agreement or as a waiver of any past or future default or breach hereof, except as expressly stated in such waiver.

#### **Article 29. Indemnification of the Chelmsford Public Schools**

The Contractor agrees to indemnify, save harmless, and defend the District and all of its officers, agents, and employees from and against any and all third party suits, claims, or proceedings ("Claims"), and any losses, damages, charges or expenses, whether direct or indirect, and liability of every name and nature related to such Claims ("Liabilities") for or due to any loss or injury to persons or damages to real or tangible property to the extent caused by the Contractor or its employees, subcontractors or agents.

#### **Article 30. Termination Of Contract**

##### **Default Termination.**

The District, without prejudice to or waiver of any other right or remedy available to it, terminate or suspend this Agreement, in whole or in part, either immediately upon receipt of such notice by the Contractor or upon written notice to the Contractor seven (7) days prior to the effective date of such termination or suspension for an "Event of Default" as defined hereunder.

##### **Termination for Convenience.**

The District may, in its sole discretion, terminate all or any portion of this Agreement or the work required hereunder, at any time for its convenience and/or for any reason by giving written notice to the Contractor thirty (30) calendar days prior to the effective date of termination or such other period as is mutually agreed upon in advance by the parties. If the Contractor is not in default or in breach of any material term or condition of this Agreement, the Contractor shall be paid its reasonable, proper and verifiable. Such payment shall be the Contractor's sole and exclusive remedy for any Termination of Convenience, and upon such payment by the District to the Contractor, the District shall have no further obligation to the Contractor. The District shall not be responsible for the Contractor's anticipatory profits or overhead costs attributable to unperformed work.

#### **Article 31. Force Majeure**

Neither party hereto shall be in default in the performance of its obligations to the extent that the performance of any such obligation is prevented or delayed by a Force Majeure Event. Should Contractor's services be delayed by a Force Majeure Event, the Agreement and Contractor's schedule for completion of tasks affected by such delay shall be extended. "Force Majeure" or a "Force Majeure Event" is an event beyond the control of a party and not due to the act or omission of such party, which materially and adversely affects the party's ability to meet its obligations under the Agreement and which



event or the effects of the event would not have been anticipated and avoided by a prudent party acting commercially reasonably. Force Majeure Events may include, but are not limited to, Acts of God; acts or failures to act of government agencies and delays related to the District in either their contractual, sovereign or regulatory capacities; fires, floods, earthquakes, epidemics quarantines, strikes, wars, riots, terrorism, interruptions of energy supply or civil disturbances. Within thirty (30) calendar days after the last day of delay, the Contractor shall furnish the District with detailed information concerning the circumstances of the delay, the number of days actually delayed, the appropriate Agreement references, and the measures taken to prevent or minimize the delay. Upon review of the detailed information concerning the delay, the District shall assess the impact the delay may have on price and schedule of the work and modify the Contract as needed.

### **Article 32. Mutual General Representation and Warranties**

**Corporate Power.** Each party represents (a) that it is duly incorporated, validly existing and in good standing under the laws of the state of its incorporation and (b) that it has full corporate power to own, lease, and operate its properties and assets, to conduct its business as such business is currently being conducted, and to consummate the transactions contemplated by this Agreement.

**Authority.** Each party represents that this Agreement has been duly authorized, executed and delivered and constitutes a valid and binding Agreement, enforceable against such party in accordance with this Agreement's terms, subject to the effect of bankruptcy, insolvency, moratorium and other laws now or hereafter in effect relating to and affecting the rights of creditors generally and to equitable principles of general application.

**No Breaches.** Each party represents that neither the execution nor delivery of this Agreement, nor the consummation of any of the transactions contemplated herein, will result in the breach of any term or provision of, or constitute a default under, any charter provision or bylaw, or material agreement (subject to any applicable required consent), order, law, rule or regulation to which it is a party or which is otherwise applicable to it.

### **Article 33. Conflict of Interest**

Massachusetts Conflict of Interest Law, G.L. c. 268A, governs the conduct of all public officials and employees, including all dealings with potential contractors. Therefore, it is the responsibility of Contractor to ensure compliance with the Commonwealth's Conflict of Interest Laws and avoid any conduct which might result in or give the appearance of creating for Board members, officers or employees of the Authority in their relationship with the Contractor any conflicts of interest or favoritism and/or the appearance thereof or any conduct which might result in a Board member, officer or employee failing to comply with G.L., c. 268A. Non-compliance with these Conflict of Interest terms shall constitute a material breach of this Contract.

For purposes of this solicitation, it is understood and agreed that no gift, loan or other thing has been or will be given to any employee, agent or officer of the District by the Bidder, Bidder's employees, subcontractors, or agents in connection with the award or performance of this Contract. It is further understood and agreed that no Board member, officer, or employee of the District; no officer or employee of any independent authority or political subdivision of the Commonwealth of Massachusetts, no officer, employee, or elected official of the Commonwealth of Massachusetts, executive or legislative of the District; and no member or delegate to the Congress of the United States, during his/her tenure shall have any financial interest, direct or indirect, in this Contract or the proceeds thereof.

If, during the performance of this Contract and any extension thereof, the Contractor becomes aware of any relationship, financial interest, or other activity in which it or an affiliated person or company is involved which is not in compliance with these provisions, the Contractor shall promptly notify the District's Chief Procurement Officer in writing and fully disclose all circumstances thereof. The District reserves the right to grant an exception to the requirements of this Section, if so allowed by law, and notify the Contractor thereof. If the District does not grant an exception, the Contractor shall, within ten (10) days of written notice from the District, take all action necessary to comply with the terms stated herein.

The Bidder shall certify compliance with these terms and the Massachusetts Conflict of Interest Laws (**certification attached – form A**).

#### **Article 34. Collusion**

The Bidder shall sign an affidavit stating that Bidder understands that any bid submitted to the District is made without collusion with any other Bidder submitting a bid on the same commodity/service, and is in all respects fair and without fraud (**certification attached – form C**).

#### **Article 35. Award or Rejection of Bids**

The contract will be awarded to the lowest responsible and responsive bidder complying with the provision of the invitation provided the bid price is reasonable, and it is in the interest of the District to accept it. The Purchasing Agent reserves the right to reject any or all bids and to waive any informality in bids received whenever such rejection or waiver is in the interest of the District. The District also reserves the right to reject the bid of a bidder who has previously failed to perform properly or complete on time contracts of similar nature or a bid of a bidder who investigation shows is not in a position to perform the contract.

In determining responsibility the following qualifications, in addition to price will be considered by the Purchasing Agent

- (a) The ability, capacity and skill of the bidder to perform the service required within the specified time.
- (b) The character, integrity, reputation, judgment, experience and efficiency of the bidder.
- (c) The quality of performance of previous contracts or services.
- (d) The previous and existing compliance by the bidder with laws and ordinances relating to previous contracts with the District, and to the bidders employment practices.
- (e) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the services.
- (f) The quality, availability and adaptability of the supplies, or contractual services to the particular use required.
- (g) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.
- (h) Whether the bidder is in arrears to the District in debt on contract or is a defaulter on surety to the District or whether the bidder's taxes or assessments are delinquent.
- (i) The resale value of the subject of the contract.
- (j) Such other information may be secured by the District having a bearing on the decision to make the award.

In determining a bidder's responsiveness, the District shall consider material deviations from the advertised specifications which materially affect price, quantity, quality or limit the bidder's liability.

#### **Article 36. Purchases of all Types of Vehicles**

Good and clear title to each vehicle must be made to the District at time of delivery of said vehicle.

#### **Article 37. Transaction by Third Parties**

The District will reject any and all bids for the purchase or lease purchase of equipment if any third party has or intends to have a security interest in said equipment.

The District will further reject any and all bids which would require the District to sign any agreement or agreements concerning financing of the transaction by third parties.

#### **Article 38. Pass Through Restrictions**

The Contractor will not provide any good or service that was not specifically identified and defined in the scope of service contained within the contract. Any good or service provided by the Contractor to the District that would be considered a "pass-through" is strictly prohibited.

#### **Article 39. Insurance**

The Contractor will carry insurance in the amount of 10% of the total cost of the project or \$1 million, whatever is less.

### CONFLICT OF INTEREST CERTIFICATION

The undersigned hereby certifies that the Bidder shall comply with the Massachusetts Conflict of Interest Laws, G.L. c. 268A and with the Chelmsford Public School Conflict of Interest terms stated in Article 33 of these Contract Documents.

BIDDER'S NAME: \_\_\_\_\_

AUTHORIZED SIGNATURE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

### ACKNOWLEDGEMENT OF ADDENDA

The Bidder acknowledges all addenda.

ADDENDA NUMBER

DATE ISSUED

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CERTIFICATE OF NON-COLLUSION**

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity or group of individuals.

---

Name of Proposer

---

Address of Proposer

---

Telephone Number

By:

---

Signature

---

Printed Name

---

Printed Title

---

Date

**IN WITNESS WHEREOF, the undersigned certifies, under the pains and penalties of perjury that:**

1. It is in compliance with all of the provisions and shall remain in compliance with the provisions for the life of any Contract resulting from this solicitation. That the bidder is qualified to perform any such Contract and possess, or shall obtain, all requisite licenses and permits to complete performance; shall maintain all unemployment, workers' compensation, professional and personal liability insurance policies sufficient to cover its performance under any such Contract; and shall comply with relevant prevailing wage rates and unemployment laws.
2. To the best of its knowledge and belief has paid all local taxes, tax titles, utilities, motor vehicle excise taxes, water and wastewater bills as required by law.
3. To the best of its knowledge and belief has filed all State tax returns and paid all State taxes required by law, and has complied with reporting of employees and contractors, and withholding and remitting of child support (MGL c.62C, s.49A).
4. Pursuant to MGL c.30B s.10 (or c.30 s.39M), this bid or proposal has been made in good faith and without collusion or fraud with any other person. As used in this paragraph, "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity or group of individuals.

\_\_\_\_\_  
Signature of Person Signing Bid or Proposal

\_\_\_\_\_  
BY: Corporate Officer (Print)

\_\_\_\_\_  
Corporate Name (Full Business Name)

\_\_\_\_\_  
BY: Corporate Officer (Sign)

\_\_\_\_\_  
Social Security or Federal Tax ID#  
Public Schools of Business (DBA)

\_\_\_\_\_  
State of Incorporation & Town/City of  
Registration

Approval of a contract, or other agreement, will not be granted unless the applicant signs this certification form. Your Social Security number or Federal Tax Identification number will be furnished to the Massachusetts Department of Revenue (DOR) to determine whether you have met tax filing or tax payment obligations. The District is required to furnish a list to the DOR at the end of its fiscal year, showing the vendors to whom more than \$5,000 is paid during the twelve months ending June 30. Providers who fail to correct their non-filing or delinquency will not have a contract or other agreement issued or extended. This request is made under the authority of Massachusetts General Laws, c.62C, s.49A.



**CERTIFICATE OF AUTHORITY**

At a duly authorized meeting of the Board of Directors of \_\_\_\_\_  
(Name of Corporation)

held on \_\_\_\_\_ in \_\_\_\_\_ at which all the Directors  
(Date) (Location)

were present or waived notice, it was voted that \_\_\_\_\_  
(Name)  
\_\_\_\_\_ of this corporation, be it he or she, hereby is authorized to execute  
(Officer Title)

bid documents, contracts and bonds in the name and on \_\_\_\_\_  
(Name of Corporation)

behalf of said corporation, and affix its Corporate Seal thereto, and such execution of any bid document or contract or obligation in this corporation's name on its behalf under seal of the corporation, shall be valid and binding upon this corporation.

ATTEST: \_\_\_\_\_  
(Clerk or Secretary)

Place of Business: \_\_\_\_\_

I hereby certify that I am the clerk/secretary of the \_\_\_\_\_  
(Name of Corporation)

and that \_\_\_\_\_ is the duly elected of said corporation,  
(Name)

\_\_\_\_\_  
(Name of Corporate Office)

and that the above vote has not been amended or rescinded and remains in full force and effect as of the date set forth below.

ATTEST \_\_\_\_\_  
(Clerk or secretary)

Date: \* \_\_\_\_\_

\*This date must be on or before the date of the Contract

## **BASIS OF AWARD: RFP 25-01**

In accordance with the Specifications, and under the terms and conditions mentioned above, I (We) hereby offer to furnish and deliver to the Chelmsford Public Schools described above the following materials which shall in all respects meet the attached specifications, as required during the terms mentioned above for the following prices:

**THE CHELMSFORD PUBLIC SCHOOLS**

**THE DESIGN CONTRACT WILL NOT EXCEED \$200,000**

**THE CHELMSFORD PUBLIC SCHOOLS WILL NEGOTIATE THE FEE WITH THE  
TOP RANKED DESIGNER**

**Submit: Bidders are to submit an original and four (4) paper copies  
of their qualification proposal.**

Signature of Bidder \_\_\_\_\_

Print Name and Title \_\_\_\_\_

Company Name and Address \_\_\_\_\_

\_\_\_\_\_

Telephone Number \_\_\_\_\_

Email \_\_\_\_\_

## **PROPOSAL SUBMISSION REQUIREMENTS**

All technical proposals shall include as a minimum the following information

1. Name of firm.
2. Address of firm.
3. Name of contact person.
4. Names and resumes of personnel who may be assigned to work on the project including any registrations and required certifications.
5. A list of recent projects including names, location, cost for services, date, name of owner, name and phone number of owner's representative for which services were provided within New England during the last two years. Identify projects as completed or underway.
6. A description of the general skills of the firm, and any specific skills to be brought to this proposal.

### **Scope of Work**

- Chelmsford Public Schools is seeking qualified design and engineering consultants to provide on-call professional engineering services and technical support. Chelmsford Public Schools intends to issue a 36-month contract for these services, to be used as the need arises. Services will be used for a variety of small and medium building projects, at a cost not to exceed \$200,000.
- The prospective design and engineering firm has experience in the municipal sector, building construction for design, technical drawings and specifications and construction administration.
- The following list categorizes the anticipated types of assignments that the awarded engineering consultants would be called upon to perform on an “as needed” basis. The list is not exhaustive.
  - Planning-level cost estimates for all identified modifications.
  - Building construction projects
    - Structural
    - HVAC
    - Plumbing, including all bathroom fixtures and boiler projects
    - Electrical
    - Modular building projects, including the review of existing plans and specs and once approved stamp said documents

## Submittal of Qualifications Statement

Submittals must be concise, complete and accurate, without unnecessary elaboration. Supplying information not directly pertaining to the required qualifications response will be viewed unfavorably. Qualifications must be clearly identified and arranged in the order that the services are described above in the *Scope of Services*. The following sections, with maximum number of pages indicated, should be included in the response.

- **Executive Summary (two pages)** - cover letter with a summary of qualifications.
- **Engineer's Service-Specific Experience (six pages)** - experience within the past ten years related to the services described in the *Scope of Services*.
- **Project Team Qualifications (three pages, excluding resumes)** - a description of the roles and qualifications of project team members, including the proposed project manager and resident engineer. Describe any prospective teaming arrangements or sub-consultants.

The following are the Minimum Requirements for a prospective engineer to be considered:

- The Engineer shall have a minimum of ten (10) years of experience with engineering services.
- The Engineer must commit an individual project manager with at least five (5) years of project management experience.
- The engineer must maintain an office within 100 miles of Chelmsford Public Schools (located at 230 North Road, Chelmsford, MA).

## Selection of Qualified Engineering Finalists Submittal of Technical Proposals

- The Chelmsford Public Schools will review RFQ statements of qualifications and pre-qualify engineering firms based on the quality of the submittals.
- A written notice of selection will be sent to all submitters, indicating the list of pre-qualified engineers that are approved by the Selection Committee. After a separate evaluation process, one firm will be selected to provide engineering services.

## GUIDELINES FOR DESIGN PROPOSAL REVIEW COMMITTEE

Each Committee Member is responsible for independently ranking each preliminary proposal in accordance with the system below.

	<b>Highly Advantageous</b>	<b>Advantageous</b>	<b>Not Advantageous</b>
<b>I. Plan of Services</b> Ratings will be based on the project approach and schedule. Particular attention will be given to the methods by which the candidate plans to complete all items in the Scope of Work.	Proposal includes a detailed, logical, and highly efficient scheme for addressing all of the required issues.	Proposal includes a credible scheme for addressing all of the required issues.	Proposal is not sufficiently detailed to fully evaluate, or does not contain components necessary to address all the required issues.
<b>II. General Qualifications of Firm</b> Particular attention will be paid to evidence of successful past performance and demonstrated financial stability.	Candidate has successfully completed multiple large and small scale projects and has a proven track record for completing projects on time, within budget, and on schedule. Candidate has demonstrated firm financial stability as evidenced in a financial statement.	Candidate has completed projects successfully and timely. Proposer has demonstrated financial stability as evidenced in a financial statement.	Candidate has experienced difficulty in completing projects successfully. Candidate does not provide a financial statement.
<b>III. Personnel &amp; Resources to be Utilized</b> Rating will be based on evidence that adequate qualified personnel are assigned to all phases of the project, and that sufficient resources are available.	The individual primarily responsible for the proposed project has substantially contributed to one or more similar projects as well as the engineering design for similar projects	At least one individual from the proposed project staff has substantially contributed to similar projects and the engineering design for similar projects	None of the project staff has substantially contributed to a similar project.
<b>IV. Experience with similar projects.</b> Rating will be based on experience providing professional services for similar renovation projects.	The firm has at least five years of design experience with similar renovation projects. The Proposal includes at least three examples of similar projects.	The firm has at least three years design experience with similar renovation projects. Proposal includes at least three examples of similar projects.	The firm has less than three years' experience for this type of project.

<b>V. Understanding Scope of Work.</b> Desirability of approach to project(s).	The proposal indicates a thorough review and full understanding of the required Scope of Work, and proposes a clear and comprehensive approach.	The proposal indicates a sufficient review and understanding of the required Scope of Work, and documents the proposed approach.	The proposal indicates an incomplete review and vague understanding of the required Scope of Work.
<b>VI. References.</b> Strength and credibility of client references.	The proposal indicates five or more strong and credible client references with contact information.	The proposal indicates three – four strong and credible client references with contact information.	The proposal indicates less than three more strong and credible client references with contact information.





# CHELMSFORD

P U B L I C   S C H O O L S

N|V|5

## STATEMENT OF QUALIFICATIONS

### CHELMSFORD PUBLIC SCHOOLS

On-Call Engineering Consultant Services (25-01)

October 3, 2024

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3	FIRM QUALIFICATIONS
4	PERSONNEL
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6	REQUIRED FORMS
7	REFERENCES

### CONTACT INFO:

**Christopher Hildreth, PE, LEED AP**  
 Associate Vice President/Group Leader  
 NV5 Planning & Design, Inc.  
 200 Brickstone Square  
 Andover, MA 01810  
 P: 978. 296.6232 | C: 978. 423.4054  
[christopher.hildreth@nv5.com](mailto:christopher.hildreth@nv5.com)



October 1, 2024

Ms. Joanna Johnson-Collins  
 Director of Business & Finance  
 Administrative Office  
**Chelmsford Public Schools**  
 230 North Road  
 Chelmsford, MA 01824

**RE: CHELMSFORD PUBLIC SCHOOLS, ON CALL ENGINEERING SERVICES**

Dear Ms. Johnson-Collins:

The complexity of the building and facility systems for Chelmsford Public Schools, requires a firm possessing a wide range of project engineering experience involving multiple building system types. Knowledge and flexibility on the part of firms responding to the needs of an on-call professional services agreement is imperative. At **NV5 Planning & Design, Inc. (formerly RDK Engineers)**, we hope to not only meet and exceed your expectations, we want to continue to build a partnership with you and become an integral part of your facility planning, design and engineering team. Many firms seeking work with **Chelmsford Public Schools** promise a high level of service worthy of and in recognition of the stature, reputation and influence of the city. We like to think our work is the same high level with each and every one of our clients—they ALL get the best we have to offer.

Our proposed project team includes personnel with extensive MEP/FP systems, equipment, and infrastructure experience. As a firm Project Manager and Senior Mechanical Engineer, I will provide project management services. I have 40+ years of experience leading building systems design teams on a wide variety of project types, including both new construction and renovations. I will be responsible for the your overall satisfaction with our team's work as well as developing and monitoring project related activities such as technical quality, fee budgeting, scheduling, team coordination and enforcing established design and office standards. Our team is closely supported by professional engineers, LEED Accredited Professionals, CAD operators, and technical reviewers.

**PROJECT UNDERSTANDING**

We understand that Chelmsford Public Schools (CPS or "the District") is seeking qualified design and engineering consultants to provide on-call professional engineering services and technical support. Chelmsford Public Schools intends to issue a 36-month contract for these services, to be used as the need arises. Services will be used for a variety of small and medium-sized building projects, at a cost not to exceed \$200,000.

**EXPERIENCE**

On all of our projects, NV5 strives to be a strong "team" player. We work collaboratively with all of our clients and with the rest of the project team to establish goals that will meet the client's needs from the inception of the project through the closeout phase. We proactively bring issues and options to the project team early on during the project allowing the team to better determine the best approach for the project in the design/planning stages.

We understand that On-Call/As Needed projects are generally "quick turnaround" projects in nature requiring a dedicated team of professionals, with reports generally being due in short time frames. Reports to include outlining of the existing conditions, system inadequacies, recommendations for system renovations relative to life safety issues, current code compliance, equipment life expectancy, standard engineering practices, and preparation of estimated construction cost estimates for each recommendation are typically involved and something we are exceptionally adept at.

Our systematic approach to all projects of this type is consistent. We begin by learning the specific needs of the client. This is done by working with the project team early during the project, touring existing facilities, studying the construction drawings, studying the building's/owner's standards, and interviewing the building's engineering, management, and operating personnel. Through diligent management of the engineering team, combined with open and proactive communication among the disciplines, and **Chelmsford Public Schools** personnel, we believe strongly that you will be extremely happy with the NV5 Team for this contract. NV5 has held more than 100 on-call service contracts over the years, with a wide variety of client types, including both public entities/agencies, as well as private organizations.

## On-Call Clients include:

City of Newton	US Army	UMass Amherst	UMass Boston	BIDMC
DCAMM	UMass Lowell	Charles River Laboratories	UNC Charlotte	Blue Cross Blue Shield
UNC Chapel Hill	Liberty Mutual	Fidelity Investments	New England Patriots	Bose
New England Baptist Hospital	Analog Devices	Astra Zeneca	Babson College	City of Boston
Cabot Corporation	Cambridge Housing	Carolinas Medical System	Central Piedmont CC	EMD Millipore
Federal Reserve Bank of Boston	Foundation Medicine	Glaxo Smith Kline	Harvard Business School	Harvard University
Gillette	Town of Longmeadow	MEMA	MASS DOT	Massport
MIT Lincoln Labs	MSBA	Town of North Andover	NC State University	Northeastern University
Partners Healthcare	Quincy Housing Authority	Raytheon	RI College	RTI International
SNHU	Suffolk University	USPS	UConn	Wayne Comm College
City of Lawrence	City of Haverhill	City of Newton	Springfield Housing	Boston Housing
UNH	Town of Brookline	City of Worcester	Worcester Housing	State of NH

## SUBCONSULTANTS

As one of the region's leading MEP engineering consulting firms, NV5's strong project management capabilities and experience has allowed us to prime hundreds of projects on a wide variety of buildings and facility types. We have substantial experience managing subconsultants on projects requiring additional specialized consultant services. For this contract, NV5 will cover MEP/FP engineering. Our proposed subconsultants who we would call on, include the following firms, all of whom we have completed past projects with much success:

- **Architectural:** CGKV Architects (MBE)
- **Structural:** Lim Consultants (WBE)
- **Civil/HazMat:** CDW Consultants (WBE)

## CONCLUSIONS

We believe that our qualifications demonstrate our depth of experience and our ability to take on this contract for the **Chelmsford Public Schools**. We sincerely appreciate the opportunity to share our qualifications with your team. Please feel free to reach out should you need any further information.

Sincerely,

### Christopher Hildreth, PE, LEED AP

Associate Vice President/Principal in Charge

P: 978. 296.6232 | C: 978. 423.4054

christopher.hildreth@nv5.com





## PROPOSED SERVICES / APPROACH

**NV5 has been providing on-call engineering services for nearly three decades.** Our on-call clients have included the Town of Franklin, City of Lawrence, City of Worcester, City of Newton, Town of Plymouth, Town of North Andover, Town of Longmeadow, and the City of Boston, to name but a few. We also have on call experience with several state agencies within the Commonwealth, including DCAMM, Mass DOT, City of Boston Public Facilities Department and the Bureau of State Office Buildings. In addition, we have held multiple on-call contracts with the Massachusetts Port Authority (Massport) having worked on hundreds of airport and aviation related projects with much success. Additionally, NV5 has held on-call contracts with the United States Postal Services (USPS) for nearly 30 years involving more than 1,200 projects completed throughout all New England states.

**Our team has also held multiple on call contracts with the Massachusetts School Building Authority under their Green Repair program providing MEP design services on an accelerated projects.**

**Our team has the availability and capacity to services the needs of Chelmsford Public Schools on this contract.**

We understand that On-Call / 'As Needed' projects are generally "quick turnaround" projects in nature requiring a dedicated team of professionals, with reports generally being due in short time frames. Reports to include outlining of the existing conditions, system inadequacies, recommendations for system renovations relative to life safety issues, current code compliance, equipment life expectancy, standard engineering practices, and preparation of estimated construction cost estimates for each recommendation are typically involved and something we are exceptionally adept at. Our systematic approach to all projects of this type is consistent. We begin by learning the specific needs of the client. This is done by working with the project team early during the project, touring existing facilities, studying the construction drawings, studying the building's/owner's standards, and interviewing the building's engineering, management, and operating personnel.

Through diligent management of the engineering team, combined with open and proactive communication among the disciplines, and Chelmsford personnel, we believe strongly that you will be extremely happy with the NV5 Team for this contract. We know from extensive experience providing engineering services, the special demands and flexibility required for providing "On-Call" Engineering Services that must be met including:

- Consistently delivering quality MEP/FP services within building spaces that vary in size, sequence, scope, and complexity
- Understanding & balancing the needs of multiple user groups
- Facilitating efficient coordination among all members of the design team
- Identifying and evaluating a full range of potential system alternatives, to facilitate selection/development of optimal designs
- Meeting fast-track project deadlines
- Minimizing disruption to building operations and occupants
- Tracking new technologies, construction trends, and changing regulations
- Providing 24/7 Project Manager accessibility

As a firm whose public sector work represents 35% of our overall work, we are extremely familiar with Massachusetts procurement laws, specifically; Massachusetts General Laws Chapter 7C, Chapter 30B, Chapter 30, §39M, Chapter 149 and Chapter 25A. All of our listed references can attest to our understanding and compliance with these statutes and laws.

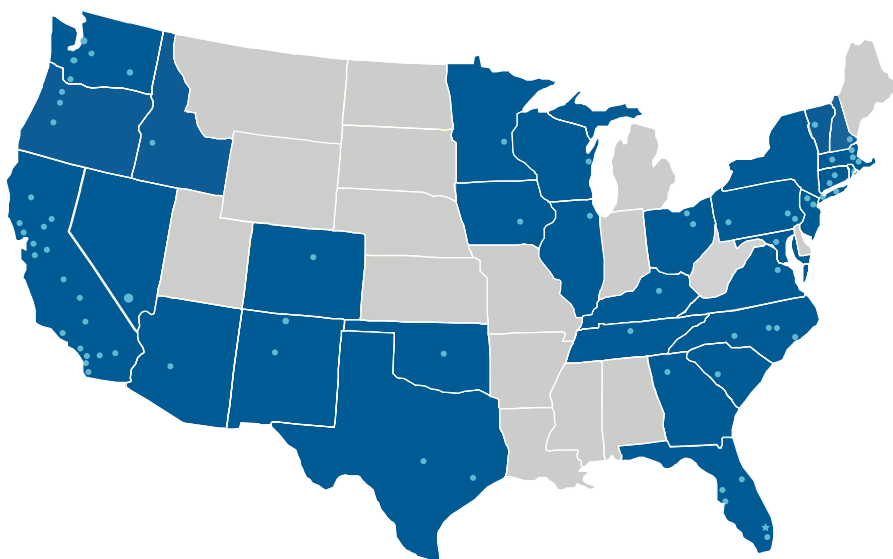


## BUILDINGS & TECHNOLOGY FIRM PROFILE

### NV5 — BEYOND ENGINEERING

NV5 is a global engineering and consulting firm in both the private and public sectors. From infrastructure engineering to building design and technology, our project portfolio demonstrates success in major market sectors around the world.

The Buildings and Technology vertical of NV5 specializes in Building Solutions, Clean Energy, Owner's Rep, Planning & Design and Technology Services. NV5 takes pride in helping our clients develop high-quality, cost-effective, and sustainable projects that deliver solutions and improve lives.



#### BUILDING SOLUTIONS

Building Analytics  
Building Controls Support  
Commissioning  
Digital Twin  
Energy Audits  
Retro-Commissioning

#### CLEAN ENERGY

Asset Management  
Battery Energy Storage Systems  
Building Optimization & Energy Efficiency  
Decarbonization  
EV Planning & Fleet Electrification  
Green Building & Sustainability Consulting  
Owner's Representation  
Policy Support, Program Design & Oversight  
Solar PV Consulting

#### OWNER'S REP

Civil/Infrastructure Project Management  
Cost Estimating  
Environmental Assessments  
Facility Condition Assessments  
Facility Project Management  
Grant Funds Management  
Move Management  
Scheduling, Current and Forensic  
Site Planning

#### PLANNING & DESIGN

Central Utilities  
Civil Engineering  
Code Consulting  
Fire Protection & Life Safety Engineering  
MEP Engineering  
Scan-to-BIM  
Structural Engineering

#### TECHNOLOGY

Acoustics, Noise & Vibration Control  
Audiovisual Systems Design  
Healthcare Technology Systems Design  
Intelligent Buildings Systems Consulting  
IT/Information & Communication  
Technology Systems Design  
Lighting Design  
Security & Surveillance Systems Design

### NV5 — In Numbers

100

LOCATIONS WORLDWIDE

4,000

EMPLOYEES

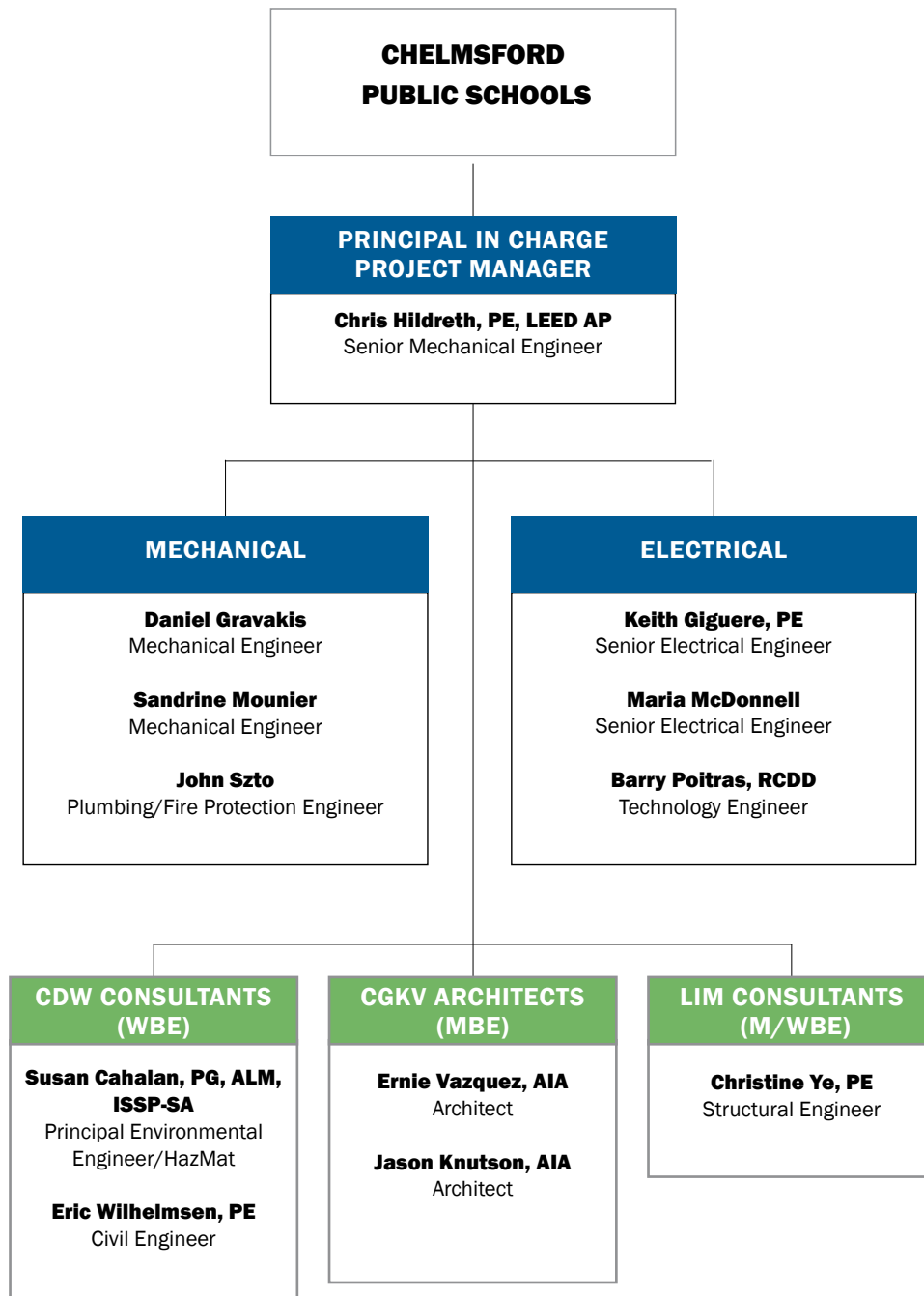
1,500

TECHNICALLY LICENSED

- + #24 ENR Top 500 Design Firms 2022
- + #14 ENR Top 100 Pure Designers 2022
- + #5 BD+C Top 80 Engineering Firms 2022
- + #18 CSE Magazine MEP Giants 2022
- + #19 CSE Magazine Commissioning Giants 2022
- + #1 Zweig Group Hot Firm Four Years in a Row
- + #77 Forbes Magazine America's Best Small Companies 2022
- + #83 Fortune Magazine Top 100 Fastest Growing Companies



## ORGANIZATIONAL CHART



NV5 PLANNING & DESIGN, INC.



SUBCONSULTANTS

## RESUMES



### PLANNING & DESIGN

Christopher.Hildreth@NV5.com  
978.296.6232

### EDUCATION

BS, Architectural Engineering  
Technology, Roger Williams  
University

AS, Civil/Architectural  
Engineering Technology, Roger  
Williams University

### EXPERIENCE

44 years

### REGISTRATIONS

Professional Engineer,  
Mechanical: MA, NH, NC, VA

LEED Accredited Professional

### AFFILIATIONS

American Society of Heating,  
Refrigerating and Air Conditioning  
Engineers (ASHRAE)

## CHRISTOPHER HILDRETH, PE, LEED AP

### Principal in Charge / Project Manager

Chris is an Associate Vice President and Group Leader with extensive mechanical system design experience. He is responsible for development of HVAC systems for various buildings and coordinating entire systems design from concept through construction. Chris specializes in the design of energy efficient MEP systems and sustainable design practices.

### Project Experience

#### CHELMSFORD PUBLIC SCHOOLS EXISTING CONDITIONS STUDY IN 3 SCHOOLS

Chelmsford, MA

#### CITY OF LAWRENCE BRUCE SCHOOL HVAC UPGRADE

Lawrence, MA

#### CITY OF LAWRENCE BOILER REPLACEMENT @ 4 SCHOOLS

Lawrence, MA

#### CITY OF LAWRENCE LEONARD/TARBOX SCHOOL ROOFS

Lawrence, MA

#### CITY OF LAWRENCE ARLINGTON SCHOOL FIRE ALARM

Lawrence, MA

#### CITY OF LAWRENCE EAST SCHOOL FIRE ALARM

Lawrence, MA

#### CITY OF LAWRENCE ARLINGTON ELEMENTARY, FIRE PUMP

Lawrence, MA

#### CITY OF LAWRENCE LAWRENCE HIGH SCHOOL LOBBY

Lawrence, MA

#### BRADSTREET ELEMENTARY SCHOOL RENOVATIONS

North Andover, MA

#### FRANKLIN ELEMENTARY SCHOOL UNIT VENTILATION REPLACEMENT

North Andover, MA

#### CITY OF CHELSEA HIGH SCHOOL HVAC REPLACEMENT

Chelsea, MA

#### ESSEX ELEMENTARY SCHOOL FIRE ALARM SYSTEM UPGRADES

Essex, MA

#### NORTH ANDOVER HIGH SCHOOL SUPPLEMENTAL AIR CONDITIONING

North Andover, MA

#### KITTREDGE ELEMENTARY SCHOOL FIRE SUPPRESSION SPRINKLER SYSTEM

North Andover, MA

#### NORTH ANDOVER HIGH SCHOOL IT ROOM AIR CONDITIONING DESIGN

North Andover, MA

#### GLOUCESTER PUBLIC SCHOOLS O'MALEY SCHOOL KITCHEN

VENTILATION

Gloucester, MA

#### GLOUCESTER PUBLIC SCHOOLS HIGH SCHOOL AUDITORIUM

Gloucester, MA

#### HAVERHILL PUBLIC SCHOOL SILVER HILL ELEMENTARY SCHOOL, SCHEMATIC DESIGN, BOILER REPLACEMENT

Haverhill, MA

#### HAVERHILL PUBLIC SCHOOLS MOODY PRESCHOOL, SCHEMATIC DESIGN, BOILER REPLACEMENT

Haverhill, MA





### PLANNING & DESIGN

Maria.Mcdonnell@NV5.com  
978.296.6223

### EDUCATION

Southeastern Massachusetts  
University, BS, Mathematics

### EXPERIENCE

36 years

### AFFILIATIONS

Illuminating Engineering Society  
(IES)

American Association of Electrical  
Engineers (AAEE)

Institute of Electrical and  
Electronic Engineers (IEEE)

Building Industry Consulting  
Service International, Inc. (BICSI)

## MARIA MCDONNELL

### Senior Electrical Engineer

Maria is a Senior Associate, Project Manager and Senior Electrical Engineer with NV5's Higher Education and Hospitality Design Team. She is responsible for the design and preparation of construction documents for power distribution systems, prime and emergency standby systems, fire alarm and security systems, lightning protection and lighting systems.

### Project Experience

#### CITY OF LAWRENCE

BRUCE SCHOOL HVAC UPGRADE  
Lawrence, MA

#### CITY OF LAWRENCE

BOILER REPLACEMENT @ 4 SCHOOLS  
Lawrence, MA

#### CITY OF LAWRENCE

LEONARD/TARBOX SCHOOL ROOFS  
Lawrence, MA

#### CITY OF LAWRENCE

N. COMPLEX ED COMPLEX WINDOWS  
Lawrence, MA

#### CITY OF LAWRENCE

ARLINGTON SCHOOL FIRE ALARM  
Lawrence, MA

#### CITY OF LAWRENCE

EAST SCHOOL FIRE ALARM  
Lawrence, MA

#### CITY OF LAWRENCE

ARLINGTON ELEMENTARY, FIRE PUMP  
Lawrence, MA

#### CITY OF LAWRENCE

LAWRENCE HIGH SCHOOL LOBBY  
SECURITY RENOVATION  
Lawrence, MA

#### CITY OF LAWRENCE

ENGINE 7 FIRE STATION BOILER  
REPLACEMENT  
Lawrence, MA

#### NORTH ANDOVER HIGH SCHOOL

FIRE ALARM SYSTEM STUDY  
North Andover, MA

#### ATKINSON ELEMENTARY SCHOOL

CLASSROOM AND CAFETERIA UNIT  
VENTILATION REPLACEMENT  
North Andover, MA

#### KELLER SULLIVAN ELEMENTARY- MIDDLE SCHOOL

ROOFTOP AND MAKE-UP AIR UNIT  
REPLACEMENT  
Franklin, MA

#### WARE HIGH SCHOOL

BOILER REPLACEMENT  
Ware, MA

#### CITY OF REVERE

BEACHMONT SCHOOL UNIT  
VENTILATORS  
Revere, MA

#### CARLISLE PUBLIC SCHOOL

WILKINS WING VRF COOLING  
Carlisle, MA

#### RANDOLPH HIGH SCHOOL

BOILER REPLACEMENT  
Randolph, MA

#### CITY OF CHELSEA

HIGH SCHOOL HVAC MODERNIZATION  
Chelsea, MA

#### TOWN OF FRANKLIN

MUNICIPAL BUILDING BOILER  
REPLACEMENT  
Franklin, MA

#### FRAMINGHAM HIGH SCHOOL

HVAC UPGRADE  
Framingham, MA



### PLANNING & DESIGN

Keith.Giguere@NV5.com  
978.296.6357

### EDUCATION

BS, Electrical Engineering,  
Merrimack College

AA, Engineering Science, North  
Shore Community College

### EXPERIENCE

30 years

### REGISTRATIONS

Professional Engineer, Electrical:  
MA, NH, RI, WV

## KEITH E. GIGUERE, PE

### Senior Electrical Engineer

Keith is a Senior Electrical Engineer whose experience includes design for lighting, power, and distribution systems for healthcare, laboratory, research, sports, educational and corporate facilities. His services include the preparation of electrical construction documents, calculations, and due diligence reports using the latest National Electrical Code, NFPA, ADA and applicable requirements.

### Project Experience

#### TOWN OF LONGMEADOW

LONGMEADOW HIGH SCHOOL, AIR  
HANDLING UNIT REPLACEMENT

Longmeadow, MA

#### TOWN OF WARE

TOWN HALL EVALUATION

Ware, MA

#### TOWN OF LONGMEADOW

BOILER REPLACEMENT, CENTER  
ELEMENTARY SCHOOL

Longmeadow, MA

#### TOWN OF LONGMEADOW

WOLF SWAMP ROAD ELEMENTARY  
SCHOOL, BOILER REPLACEMENT

Longmeadow, MA

#### SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT

UNIT VENTILATORS/HVAC  
REPLACEMENT

Sheffield, MA

#### BILLERICA PUBLIC LIBRARY

HVAC REPLACEMENT

Billerica, MA

#### CITY OF SPRINGFIELD

CITY HALL CHILLER REPLACEMENT

Springfield, MA

#### BOSTON CITY HALL

ENERGY EFFICIENCY IMPROVEMENT  
STUDY

Boston, MA

#### CITY OF WESTFIELD

PHASE 1 FEASIBILITY STUDY MUNICIPAL  
BUILDINGS

Westfield, MA

#### TOWN OF FRANKLIN

MUNICIPAL BUILDING BOILER  
REPLACEMENT

Franklin, MA

#### CITY OF WESTFIELD

CITY HALL RENOVATIONS  
LIGHTING DESIGN

Westfield, MA

#### CITY OF WESTFIELD

CITY HALL ELECTRICAL AND PLUMBING  
RENOVATIONS

Westfield, MA

#### PEABODY INSTITUTE LIBRARY

HVAC UPGRADES

Peabody, MA

#### AUBURN MIDDLE SCHOOL AND BRYN MAWR ELEMENTARY SCHOOL

ROOF AND BOILER REPLACEMENTS  
STUDY

Auburn, MA

#### STONEHAM HIGH SCHOOL

BOILER INSTALLATION

Stoneham, MA

**PLANNING & DESIGN**

Sandrine.Mounier@NV5.com  
978.296.6229

**EDUCATION**

BS, Energy Efficiency and  
Environmental Engineering, INSA,  
National Institute of Applied  
Sciences (Lyon, France)

**EXPERIENCE**

20 years

**SANDRINE MOUNIER****HVAC Designer**

Sandrine is an HVAC designer responsible for developing construction documents and providing construction administration of HVAC systems for the USPS, educational buildings, offices and parking structures. Her experience includes developing mechanical layouts (heating, air conditioning, ventilation), load calculations and designing within a Revit environment.

**Project Experience**
**CHELMSFORD HOUSING AUTHORITY**  
 FOSSIL FUEL SYSTEMS ELECTRIFICATION  
 STUDY

Chelmsford, MA

**WARE HIGH SCHOOL**  
 BOILER REPLACEMENT

Ware, MA

**TOWN OF BURLINGTON**  
 TOWN HALL AND TOWN HALL ANNEX  
 BUILDING, HVAC AND ROOF UPGRADES

Burlington, MA

**CITY OF REVERE**  
 BEACHMONT SCHOOL UNIT VENTILATORS

Revere, MA

**TOWN OF BILLERICA**  
 TOWN HALL REPLACEMENT CHILLERS

Billerica, MA

**LAWRENCE PUBLIC SCHOOLS BRUCE  
SCHOOL**  
 UNIT VENTILATORS & HVAC UPGRADE

Lawrence, MA

**CITY OF PITTSFIELD**  
 DESIGN SERVICES FOR PHS HEATING  
 CONTROL SYSTEM UPGRADES

Pittsfield, MA

**CITY OF REVERE**  
 BEACHMONT VETERANS MEMORIAL  
 SCHOOL, GARFIELD COMMUNITY  
 SCHOOL AND ABRAHAM LINCOLN  
 SCHOOL REPAIR PROJECTS

Revere, MA

**BENTLEY UNIVERSITY**  
 LACAVA CHILLER, AHU REPLACEMENTS

Waltham, MA

**BENTLEY UNIVERSITY**  
 FALCONE COMPLEX HVAC RENOVATIONS

Waltham, MA

**TOWN OF WINCHESTER**  
 LINCOLN ELEMENTARY SCHOOL,  
 CHILLER REPLACEMENT

Winchester, MA

**BENTLEY UNIVERSITY**  
 GYMNASIUM ROOF TOP UNIT  
 REPLACEMENT

Waltham, MA

**PHILLIPS EXETER ACADEMY**  
 PHELPS SCIENCE BUILDING CHILLER  
 REPLACEMENT

Exeter, NH

**TOWN OF FRANKLIN**  
 MUNICIPAL BUILDING BOILER  
 REPLACEMENT

Franklin, MA

**CITY OF REVERE**  
 REVERE CITY HALL HVAC SYSTEM  
 MODERNIZATION

Revere, MA



### PLANNING & DESIGN

Daniel.Grivakis@NV5.com  
978.296.6200

### EDUCATION

BS, Mechanical Engineering  
Technology, Northeastern  
University

AA, CAD, Middlesex Community  
College

### EXPERIENCE

15 years

## DANIEL GRIVAKIS

### Mechanical Engineer

Dan is a passionate, energetic, committed and technically minded Senior level mechanical project engineer specialized in the building industry with over 15 years experience. Project experience has included the design of over 3,000,000 SF of HVAC, plumbing and fire protection systems for academic classrooms and labs at the university and secondary school levels, bio/pharma labs, commercial office fitouts, retail shopping centers and restaurants.

### Project Experience

#### HAVERHILL PUBLIC SCHOOLS

SILVER HILL, GOLDEN HILL, PENTUCKET  
LAKE ELEMENTARY SCHOOLS, HVAC  
EQUIPMENT REPLACEMENT

Haverhill, MA

#### GEORGE MASON UNIVERSITY\*

FUSE MASON SQUARE: 350,000 SF ALL  
ELECTRIC MIXED USE ACADEMIC AND  
RESEARCH FACILITY

Fairfax, VA

#### NORTHEASTERN UNIVERSITY\*

KRI CUI WET LAB

Boston, MA

#### NORTHEASTERN UNIVERSITY\*

KRI 150 LAB

Boston, MA

#### WELLESLEY COLLEGE\*

JEWETT HALL MODERNIZATION STUDY

Wellesley, MA

#### CITY OF LYNN

LYNN SENIOR CENTER RENOVATIONS

Lynn, MA

#### AXCELIS TECHNOLOGIES

COOLING TOWER STUDY, 108 CHERRY  
HILL DRIVE

Beverly, MA

#### NASHOBA BROOKS SCHOOL

ARTS AND THEATER AREA RENOVATION

Concord, MA

#### BOSTON COLLEGE

STAYER HALL, BOILER UPGRADE

Chestnut Hill, MA

#### AXCELIS TECHNOLOGIES, INC,

IDF COOLING AND VAC-6 AND 9  
REPLACEMENT, 108 CHERRY HILL DRIVE

Beverly, MA

#### GLOUCESTER HIGH SCHOOL

ADV MANUF COOLING

Gloucester, MA

\* with a previous firm



### PLANNING & DESIGN

Barry.Poitras@nv5.com  
978.296.6365

### EDUCATION

Northeastern University, BS  
Electrical Engineering

### EXPERIENCE

36 years

### REGISTRATIONS

Ortronics Certified Design  
Engineer Program (CDEP)

Hubbell Certified Design/Installer

3M Certified Firestopping  
Professional

### AFFILIATIONS

Building Industry Consulting  
Services International (BICSI)

## BARRY S. POITRAS, RCDD

Associate Vice President | Director of  
Telecommunications & ESS Design

As director and Associate Vice President, Barry focuses on managing and designing all aspects of telecommunications engineering at NV5. Barry confirms that the design/build of structured cabling systems, including voice, data video, security and CCTV systems are accurate and complete. Among his areas of expertise are needs analysis, design and configuration of network infrastructure for various building types.

### Project Experience

#### CITY OF HAVERHILL

HAVERHILL HIGH SCHOOL  
Haverhill, MA

#### CITY OF WORCESTER

NEW NORTH HIGH SCHOOL  
Worcester, MA

#### MSBA

QUINN MIDDLE SCHOOL (LEED GOLD  
CERTIFIED)  
Hudson, MA

#### MSBA

BELMONTE MIDDLE SCHOOL  
Saugus, MA

#### TOWN OF NEWTON

NEWTON NORTH HIGH SCHOOL, CCTV  
SURVEILLANCE  
Newton, MA

#### CITY OF LOWELL

PUBLIC SAFETY E-911 AND EMERGENCY  
OPERATIONS CENTER UPGRADE  
Lowell, MA

#### CITY OF CHICOPEE

HISTORIC CITY HALL RENOVATION  
Chicopee, MA

#### DCAMM

NEW ARMORY READINESS CENTER  
Methuen, MA

#### CITY OF MANCHESTER

NEW DPW & PUBLIC SAFETY COMPLEX  
Manchester, NH

#### TOWN OF BROOKLINE

TOWN HALL RENOVATIONS  
Brookline, MA

#### TOWN OF BURLINGTON

TOWN CENTER REDEVELOPMENT,  
BASE BUILDING, SHELL AND CORE  
RESIDENTIAL  
Burlington, VT

#### CAMBRIDGE HOUSING AUTHORITY

REVITALIZATION OF MILLERS RIVER  
APARTMENTS  
Cambridge, MA

#### BOSTON PUBLIC FACILITIES DEPARTMENT

CMF TRUCK WASH VEHICLE STORAGE  
AND MAINTENANCE BUILDING  
Boston, MA

#### T.F. GREEN

AIRPORT SECURITY SCREENING  
CHECKPOINTS/INLINE EXPLOSIVE  
DETECTION DEVICES  
Warwick, RI

**PLANNING & DESIGN**

John.Szto@NV5.com  
978.296.6415

**EDUCATION**

BS, Mechanical Engineering,  
Wentworth Institute of  
Technology

**EXPERIENCE**

31 years

**JOHN SZTO****Plumbing / Fire Protection Engineer**

John is a senior designer with over 30 years of experience in the design of plumbing and fire protection systems. His project experience includes the design of various types of projects, including healthcare, hospitals, laboratories, pharmaceutical manufacturing plants, biologics facilities, biomedical research, medical imaging, educational facilities, nursing homes, commercial and institutional facilities.

**Project Experience****LEARNING FIRST CHARTER PUBLIC SCHOOL**

50 RICHLAND STREET

Worcester, MA

**TOWN OF BILLERICA**

TOWN HALL REPLACEMENT CHILLERS

Billerica, MA

**DCAMM**

MCCORMACK STATE OFFICE BUILDING,  
DATA CENTER SERVER ROOM COOLING

Boston, MA

**GLOUCESTER CITY HAL**

INTERIOR RENOVATIONS

Gloucester, MA

**CITY OF WORCESTER**

CITY HALL WATER SERVICE  
REPLACEMENT

Worcester, MA

**LAWRENCE PUBLIC SCHOOLS**

LEONARD, TARBOX AND LAWLER  
SCHOOL BOILER REPLACEMENT, AND  
HENNESSY BOILER REPLACEMENT AND  
HVAC UPGRADE

Lawrence, MA

**NEEDHAM HOUSING AUTHORITY**  
REDEVELOPMENT AT LINDEN STREET  
AND CHAMBERS STREET ELDERLY  
DEVELOPMENT

Needham, MA

**WORCESTER HOUSING AUTHORITY**  
ELM PARK TOWER EMERGENCY REPAIR

Worcester, MA

**WORCESTER HOUSING AUTHORITY**  
FIRE SUPPRESSION SYSTEMS STUDY

Worcester, MA

**DAVIS -THAYER ELEMENTARY  
SCHOOL**

EXISTING FACILITY EVALUATION UPDATE

Franklin, MA

**PHILLIPS ACADEMY**

PARESKY COMMONS, GREASE WASTE  
STUDY

Andover, MA



**Ernesto Vazquez, AIA, NCARB, LEED AP**

**Education** New Jersey Institute of Technology  
School of Architecture  
Bachelor of Architecture

**Architectural  
Registration** Massachusetts #30126  
New Jersey #21AIO1442800  
NCARB Certificate #54641  
LEED Accredited Professional

**Professional  
Experience** Ernesto “Ernie” Vazquez, AIA, LEED AP is President and co-founder of CGKV Architects, Inc. and has over 25 years of experience in the field of Architecture. Prior to founding CGKV Architects, Inc., Mr. Vazquez spent 9 years at Cole and Goyette, Architects and Planners Inc. As Project Manager, Mr. Vazquez’s experience at Cole and Goyette included the addition and renovation to the Jeremiah E. Burke High School in Dorchester, MA. His responsibilities on the project included schematic site design, space programming, concept plans, and construction documents. He has also worked on several other educational buildings in Quincy, Massachusetts, including the New Quincy High School and the renovations to the existing QHS. Mr. Vazquez also assumed the role of Project Captain for the renovation of The Hemenway School in Hyde Park, MA, Memorial Hall Library and West Elementary School in Andover, MA.

Prior to joining Cole and Goyette, Mr. Vazquez was the Project Manager on numerous multi-million dollar housing projects, located throughout the Northeast. His responsibilities on these houses included site design, schematic design, design development, zoning and code reviews, construction documents, and extensive construction administration. He participated heavily during construction on several design build and fast track projects, and worked closely with many contractors and consultants on a daily basis. These residences were mainly high end custom designed homes, and ranged from 3,000 to 25,000 square feet.

Mr. Vazquez also has overseen several commercial projects and renovations to retail spaces. The commercial renovations included several restaurants, but were mainly retail spaces located in shopping malls. The clients for these commercial spaces included Burger King, Quick Chek, and Payless Shoes. His responsibilities in these projects ranged from initial pre-design to construction administration.

**Related  
Professional  
Experience/  
Publications** Member, Boston Society of Architects  
Member, American Institute of Architects  
MCPPO Certified School Project Designer and Owner’s Project Manager

Mr. Vazquez presented computer generated images at the Computer Graphics Conference on Architectural Design in Las Vegas. The images were part of a presentation on advanced computer graphics in the field of architecture and were awarded a silver medal. The computer images were also published in “The CFA/CADD Manager” Vol. 1 and “C-Graph 91”.

**Jason Knutson, AIA, Principal**

**Education** Iowa State University  
College of Design  
Bachelor of Architecture

**Architectural  
Registration** Massachusetts #10282

**Professional  
Experience** Jason Knutson, AIA, Secretary / Treasurer of CGKV Architects, Inc., has over 26 years of experience in architectural design and construction administration, with an emphasis on educational, institutional, and commercial projects for public and private clients.

Mr. Knutson has particular experience with comprehensive school renovation projects involving multitudes of consultants. He led CGKV's efforts in the multi-phase renovation of Oxford Middle School in Oxford, MA, which included complete roof replacement, window and door replacement, HVAC systems replacement, interior finishes improvements, and accessibility upgrades. Mr. Knutson has overseen multiple interior and exterior renovation projects for South Shore Charter Public School in Norwell, MA, and worked with Roxbury Prep Charter School in Boston, MA on three feasibility studies for a new High School campus.

Since 2010, Mr. Knutson has overseen MSBA Green Repair Program and Accelerated Repair Program renovation projects at thirty schools in fourteen different school districts in the Commonwealth of Massachusetts, including Lowell (6 schools), Ware (2 schools), Auburn, Springfield (7 schools), Gloucester (5 schools), Stoughton, Nashoba Valley Technical, Pioneer Valley (3 schools), Pentucket Regional, Westport (3 schools), Fairhaven, Grafton (2 schools), and Wayland.

In addition to educational work, Mr. Knutson has experience with a variety of public and private design and construction projects, including the interior renovation of the historic Norfolk County Registry of Deeds in Dedham, MA; building envelope improvements at the Area E-5 Boston Police Station in West Roxbury, MA; a building assessment study of the Andover Newton Theological School campus in Newton, MA; roof replacement at the main branch of the Boston Public Library; and over a dozen projects for the Massachusetts Port Authority's Residential Sound Insulation and Noise Mitigation Programs.

CGKV and Mr. Knutson have also been hired by a number of engineering firms to provide Architectural designer services for projects such as the renovation of the Massachusetts State Police Academy Firearms Range, New Braintree, MA and a study for mechanical system upgrades at Western Massachusetts Hospital. Mr. Knutson worked with Environmental Partners on a number of wastewater and water treatment projects including Water Pollution Control Facility Improvements in Gloucester, MA; the Plain Street Water Treatment Plant and the Muddy Pond Pump Station in Stoughton, MA; the Well No. 4 Replacement Pump Station in Easton, MA; and the Wells 3 & 4 Water Treatment Plant in Medfield, MA.

Prior to founding CGKV Architects, Inc., Mr. Knutson spent 15 years at Cole and Goyette, Architects and Planners Inc.

**Related  
Professional  
Experience** Member, Boston Society of Architects  
Member, American Institute of Architects  
MCPPO Certified School Project Designer and Owner's Project Manager  
Architecture Advisory Council, Iowa State University, 2008-2011  
Boston Society of Architects Research Grant, 2004

## **QUALIFICATIONS**

Mr. Wilhelmsen is a Registered Professional Engineer with more than 25 years of experience in project management, design and permitting for commercial, residential and industrial developments in New England, and is familiar with lean construction concepts and principles. He has prepared construction plans and specifications for the design of residential and commercial engineering projects ranging from site plans, layouts, grading, stormwater and utility plans. He has had extensive experience with the Massachusetts School Building Authority projects providing feasibility studies, schematic designs, construction documents and construction administration. Further, he is experienced in site permitting with various local and state departments, including the preparation and presentation of projects to regulatory boards in a public hearing format, and interaction with stakeholders and review and regulatory agencies.



Mr. Wilhelmsen has extensive experience with the Massachusetts Wetland Protection Act and Local Wetland by-laws as well as MEPA thresholds, procedures, schedules and jurisdiction. He is well versed in modern stormwater management techniques, including low impact development. He is familiar with Title 5 regulations, policies and interpretations pertaining to Subsurface Sewage Disposal Systems.

## **EXPERIENCE**

### **Site Development**

Mr. Wilhelmsen has served as the project engineer on numerous and diverse site development projects. Projects have included residential, commercial, institutional, recreational, educational, and hospital sites. This work has involved utilities, roadways and parking areas, pedestrian facilities, grading, erosion and sediment control, stormwater management, and permitting required for the work. Many projects have also included construction administration services.

### **Stormwater Management**

Mr. Wilhelmsen has been responsible for stormwater evaluation, design, treatment, and management systems for several private and public projects. These include both open channel and piped systems. He has designed various treatment systems to provide water quality treatment, infiltration for groundwater recharge, and peak flow attenuation, based on hydraulic and hydrologic studies and modeling. He has prepared erosion control and construction site stormwater management plans for numerous sites.

### **Computer Design**

Mr. Wilhelmsen is proficient in AutoCAD Civil 3D and has developed plans for various projects. This work has included site plans, utility plans and profiles, roadway plans, profiles, and sections, erosion control and stormwater management plans, and numerous figures for planning, analysis, and presentation. He is also skilled in Haestad Methods, Hydrocad, as well as various hydraulic modeling software packages.

## **EDUCATION**

B.S. Civil Engineering, University of Massachusetts-Lowell

## **REGISTRATIONS/CERTIFICATIONS**

Professional Engineer: MA #41596, RI #0011457, CT #32523, NH #15497, NY #096280, and ME #15135

MA Certified Soil Evaluator  
MA Title 5 System Inspector

MA Hydric Soil Evaluator  
MA SIT



**Susan Cahalan, PG, ALM, ISSP-SA**  
**Associate, Director of Sustainability & Building Sciences**



### **QUALIFICATIONS**

Ms. Cahalan has 20+ years of consulting experience in preconstruction building assessments, environmental site investigation, risk assessment, environmental compliance auditing, brownfields site redevelopment, environmental permitting, remediation system feasibility studies and design, due diligence environmental assessments and coastal/ oceanographic environmental impact studies. Ms. Cahalan's current responsibilities include preconstruction assessments of asbestos and other hazardous materials contained in buildings, brownfields site data analysis, management of impacted soil and groundwater at construction sites, project reporting under the MCP, and the completion of risk assessments for a variety of public and private sector clients. She also has extensive experience in waste characterization and disposal alternatives.

### **EXPERIENCE**

#### **Building Hazardous Material Assessments**

Ms. Cahalan's current responsibilities include preconstruction assessments of asbestos and other hazardous materials contained in buildings, brownfields site data analysis, management of impacted soil and groundwater at construction sites, project reporting under the MCP, and the completion of risk assessments for a variety of public and private sector clients. She has extensive experience in waste characterization and disposal alternatives.

#### **Asbestos Consulting Services**

Ms. Cahalan has hands on field experience providing asbestos consulting services for inspections, reporting, contractor liaison, resolving abatement work issues/discrepancies to meet regulatory requirements and tight schedules with special consideration for building occupants. She has developed site-specific specifications and when needed, prepared abatement work plans. She has performed asbestos inspection services through construction documents.

#### **Environmental and Remedial Investigations**

Ms. Cahalan has performed and managed hundreds of environmental assessments and subsurface investigations in Massachusetts, Connecticut, New Hampshire, and Maine, and has conducted historical research for due diligence assessments for real estate transactions. She has performed and supervised subsurface investigations, soil gas surveys, surface water, sediment and groundwater sampling, and coordinated field soil and groundwater sampling events. She has investigated sites contaminated with gasoline, fuel oil and other petroleum compounds, polynuclear aromatic hydrocarbons, heavy metals, cyanide, coal tar, volatile organic compounds, chlorinated solvents, and polychlorinated biphenyls.

**Facility Compliance**

Ms. Cahalan has performed facility compliance audits for several clients, including public agencies. She also prepared Spill Prevention Control and Countermeasure Plans and a combined emergency response plan for a large industrial site, combining all regulatory requirements for emergency response into one document. Previously, as a project manager for an international environmental consulting firm, Ms. Cahalan managed client objectives and regulatory deadlines for multiple sites impacted with petroleum hydrocarbons. She also performed remediation system design and optimization, often on time-critical projects. She has completed regulatory site closures for sites by evaluating site data and applying appropriate Method 1, 2, and 3 risk characterizations under the MCP.

**EDUCATION**

B.A. Business Management, Massachusetts College of Liberal Arts, North Adams

B.S. Geology, Minor in Marine Studies/Oceanography, Northeastern University, Boston

M. A. Sustainability and Environmental Management, Harvard University Extension, Boston

Lead Graduate Teaching Fellow, Environmental Management & Sustainability, Harvard Extension, Cambridge (Current)

**REGISTRATIONS/CERTIFICATIONS**

State of New Hampshire Licensed Professional Geologist #371,

Certified Sustainability Associate 2015

Massachusetts Licensed Asbestos Inspector #AI060784

Massachusetts Asbestos Project Designer #AD900377

Rhode Island Asbestos Inspector #AAC-1023

Rhode Island Asbestos Project Designer #AAC-1023

OSHA HAZWOPER 40-Hr Hazardous Waste Operations and Emergency Response

Conservation Commissioner Co-Chair (Current)

# Lim Consultants, Inc.

6 Pleasant St, Suite 520, Malden, MA 02148 ■ Tel. 781/338-9300 ■ Fax 781/338-9310 ■ cye@limconsultants.com

**Christine D. Ye, P.E. *Principal***  
MA Registration: 41079, Structural

## Project Assignment

Structural Engineer / Project Manager

## Professional Experience

Ms. Ye has over twenty years of experience in building design. She has been involved in all phases of the development, design and project management for various types of structures that include: educational facilities, research and development laboratories, judicial facilities, hospitals, hotels, transportation facilities, and residential buildings. Her project experience includes:

- Ames Library, Illinois Wesleyan University, Bloomington, Illinois
- Allston Branch Public Library, Boston, MA
- Boston Renaissance Charter Public School Renovation and Addition, Hyde Park, Boston, MA
- Braintree South Middle School, Braintree, MA
- Charlton College of Business Expansion, UMass Dartmouth, MA
- Chelsea Soldiers Home, Chelsea, MA
- Coburn Elementary School, West Springfield, MA
- Comfort Inn, Revere, MA
- Concord Highland Housing, Cambridge, MA
- Goodyear Elementary School, Woburn, MA
- Harbor Village Housing, Gloucester, MA
- Hyannis Intermodal Transportation Center, Hyannis, MA
- Holyoke Soldiers Home, Holyoke, MA
- Lyons Elementary School, Randolph, MA
- Mandel Center, Case Western Reserve University, Cleveland, OH
- Massachusetts College of Art New Residence Hall, Boston, MA
- Massachusetts General Hospital Museum, Boston, MA
- MBTA Charles Street Station Head House, Boston, MA
- MBTA Government Center Green Line Station Head House and Blue Line Egress Head House, Boston, MA
- Haywood House Housing, Newton, MA
- New Life Science Laboratories. University of Massachusetts, Amherst, MA
- New Library Commons, Massachusetts Maritime Academy, Buzzards Bay, MA
- Northeast Regional Youth Center, DYS, Middleton, MA
- Pulichino Tong Business Building, University of Massachusetts, Lowell, MA
- Social Sciences Building and Classroom Building, University of Connecticut
- Simmons College Fens Dining Renovation and Expansion, Boston, MA
- Smith House Renovation, Boston, MA
- Southbridge Middle School and High School, Southbridge, MA
- St. Ann's Home Adolescence Center, Methuen, MA
- Thompson Elementary School, Arlington, MA
- USFWS Parker River NWR Regional Headquarter, Newburyport, MA
- VA Medical Center Power Plant, West Haven, CT
- White Stadium, Boston, MA
- Worcester Trial Court, Worcester, MA
- Worcester Dining Commons, UMass Amherst, MA

## Education

MS in Structural Engineering, Northeastern University, Boston, MA  
BS in Civil Engineering, Southeast University, Nanjing, China







## K-12 SCHOOL HVAC



### PLYMOUTH COMMUNITY INTERMEDIATE SCHOOL HVAC MODERNIZATION

PLYMOUTH, MA

Comprehensive MEP evaluation of the existing HVAC systems, and design services for a new system. Initial report provided the school with a detailed assessment of the existing conditions and several viable options to resolve the deficiencies with the existing heating, ventilating and A/C systems. The new HVAC system, including an energy recovery and a chilled beam/induction system, is one of the first of its kind to be installed in Mass., estimated to save the town between \$500,000 and \$1 million annually while providing high indoor air quality.



### MSBA, MEDFORD HIGH SCHOOL BOILER REPLACEMENT

MEDFORD, MA

Engineering study and design for boiler replacements at the Medford High School as part of the MSBA Accelerated Repair House Doctor Contract.



### HAVERHILL PUBLIC SCHOOLS, HAVERHILL HIGH SCHOOL, TILTON, HUNKING AND WHITTIER

HAVERHILL, MA

Study, design and construction phase services to renovate the existing low pressure steam boiler plants in three elementary schools and three boilers at the High School. The projects involved the replacement of all boilers and associated systems with new boilers and equipment.



### WINCHESTER HIGH SCHOOL, HVAC SYSTEM RENOVATION/REPLACEMENT

WINCHESTER, MA

Prime project management for engineering, design, and construction administration services for the replacement of the two existing oil fired steam boilers with four new gas fired steam boilers, associated interior gas piping, and associated electrical systems.



### MSBA, CUTLER ELEMENTARY SCHOOL HVAC SYSTEM

HAMILTON, MA

Prime mechanical and electrical engineering feasibility study and design services for the modernization of the 40,000 SF elementary school's HVAC system. MSBA funded project with a Project Costs totaling \$1.57M.



### MSBA, RALPH D. BUTLER ELEMENTARY SCHOOL HEATING SYSTEM REPLACEMENT

AVON, MA

Mechanical, electrical, and project management services for the replacement of the heating system at the 24 classroom elementary school which was constructed in 1963. Project included demolition and disposal, including asbestos abatement, and replacement of the entire heating system including the boilers, distribution system, terminal equipment, temperature controls and all related appurtenances and equipment.



### NARRAGANSETT HIGH SCHOOL, BIOMASS BOILER INSTALLATION

BALDWINVILLE, MA

Design for a new biomass (woodchip) heating plant at Narragansett Regional School District's (NRSD) middle and high schools. The project included designing a new hot-water biomass (woodchip) boiler system and new back-up propane boilers within the existing boiler plant. Also, a new chip storage facility (bunker) and conveying system was constructed to feed the biomass plant. The new biomass heating plant provides a highly renewable energy source that is in keeping with NRSD's commitment to sustainability.



### HVAC MODERNIZATION PROJECT AT THREE ELEMENTARY SCHOOLS

WINCHESTER, MA

Mechanical and electrical engineering services at Lynch Elementary School, McCall Middle School, and Muraco Elementary Schools including investigating the existing HVAC system; replacing existing boilers and ancillary systems with new boilers; evaluation and upgrading of code issues (combustion air, boiler safeties, ventilation, refrigerant purge system, etc.); and upgrading existing controls system.

## K-12 SCHOOL HVAC

### TOWN OF WELLESLEY, MIDDLE SCHOOL HVAC UPGRADES

WELLESLEY, MA

Prime mechanical engineering services for assessing and investigating the secondary piping distribution systems (steam and hot water, traps, valves, etc.), the existing steam boilers, heat exchangers, and connections up to terminal heater units. Scope included making recommendations regarding replacement of portions of the existing secondary piping distribution system, based on observed leaks, deterioration, and the estimated remaining service life. Additionally, work included evaluating the technical, construction, and economic feasibility of heating three large wings of the school with new high-efficiency, condensing boilers, rather than the existing system which utilizes steam boilers with heat-exchangers. The project goal was to evaluate and analyze key elements of the existing heating systems and appurtenances for the purpose of identifying potential projects to replace or modify certain elements of the system.

### BROCKTON PUBLIC SCHOOLS, BOILER ROOM RENOVATIONS IN KENNEDY SCHOOL, HUNTINGTON SCHOOL, CROSBY BUILDING, HANCOCK SCHOOL

BROCKTON, MA

Study, design and construction phase services to replace the existing boilers, boiler feed and condensate units, oil pumps, and domestic hot water heater, replacement/renovation of breeching and combustion air, exhaust and classroom unit ventilators, building temperature controls, piping, valves, and steam traps.

### NORTH ANDOVER PUBLIC SCHOOLS, FRANKLIN, BRADSTREET, ATKINSON AND KITTREDGE ELEMENTARY SCHOOLS

NORTH ANDOVER, MA

Study, design and construction phase services to replace the existing boilers, boiler feed and condensate units, oil pumps, and domestic hot water heater, replacement/renovation of breeching and combustion air, exhaust and classroom unit ventilators, building temperature controls, piping, valves, and steam traps.

### BRADSTREET ELEMENTARY SCHOOL, HVAC RENOVATION

NORTH ANDOVER, MA

Design, bidding and construction administration services for the heating system renovation including replacement of boiler, boiler feed, condensate units and domestic hot water heater, boiler room equipment (breeching and combustion air), exhaust and classroom unit ventilators, building temperature controls, and steam traps.

### BOSTON PUBLIC FACILITIES DEPARTMENT, TAFT MIDDLE SCHOOL HEATING SYSTEM EVALUATION

BRIGHTON, MA

Heating system evaluation to accommodate architectural renovations and design of new combustion air system to the boiler room and rerouting of existing piping.

### BOSTON PUBLIC SCHOOLS, UMANA-BARNES AND JOSEPH P. TYNAN SCHOOLS HVAC SYSTEM RENOVATIONS

BOSTON, MA

Design and construction services to replace the HVAC and electrical systems including new gas fired boilers, chillers, and controls.

### UPPER CAPE COD REGIONAL TECHNICAL SCHOOL

BOURNE, MA

Study of the existing heating and ventilating systems within the 116,000 SF school including recommendations and cost estimates on modifications needed to bring the systems up to current standards.

### FULTON ALTERNATIVE SCHOOL, BOILER REPLACEMENT

MEDFORD, MA

Study, design and construction phase services for a boiler replacement including the installation of new boilers; upgrade of feed tank system and pumps; upgrade of steam system, controls and replacement of steam traps throughout the building; and upgrade of electrical and lighting systems.

### GIBBONS MIDDLE SCHOOL HVAC SYSTEM RENOVATIONS

WESTBOROUGH, MA

Design and construction services for heating and ventilation system renovation including replacement of two HB Smith boilers with new hot water boilers; upgrades to the pneumatic temperature control system for the original building; and addition of DDC front-end system.

### HILLSIDE ELEMENTARY SCHOOL HVAC REPLACEMENT

NEEDHAM, MA

Design and construction administration services for replacement of boiler and heating and ventilating systems.



## K-12 SCHOOL HVAC

### NEEDHAM HIGH SCHOOL, BOILER ROOM RENOVATIONS

NEEDHAM, MA

Design for boiler room systems renovation including installation of 800-gallon vacuum feed tank, conversion of two heavy oil burners to No. 2 oil, and installation of a duplex oil pump set, oil piping loop, and piping header for oil tank interconnection.

### LOWELL PUBLIC SCHOOLS, PHASE I FEASIBILITY STUDY AND UPGRADE RECOMMENDATIONS OF THE HVAC SYSTEMS AT 28 SCHOOLS

LOWELL, MA

MEP feasibility study and report of the HVAC systems and related equipment in 28 schools for the City of Lowell. Scope of work included a systematic evaluative audit of schools' boilers, rooftop units, heaters, thermostats, and system valves. Final report included life expectancy estimates of all equipment, system efficiency calculations, equipment inadequacies, life safety issues, status of current code compliance, cost estimates including utility rebate incentives, and final recommendations based upon building demands and manufacturer's specifications. Total project costs were estimated at \$1 million and required schools to remain operational during renovation.

### RODERICK ELEMENTARY SCHOOL, BOILER REPLACEMENT

WRENTHAM, MA

Design and construction phase services to remove the existing boilers, burners/controls, associated piping, and asbestos, and install new boilers and associated equipment to make system operational. Services included an evaluation of options and estimated costs to replace one boiler/burner with a conventional type system versus replacement of boilers with a high efficiency type system.

### HAVERHILL HIGH SCHOOL, HEATING AND VENTILATION UPGRADES

HAVERHILL, MA

Design and construction phase services for the replacement of the existing steam heating equipment throughout the school. The project included replacement of the unit ventilators, air handling units, unit heaters, fin-tube radiators, new steam-to-hot water heat exchangers, base-mounted hot water pumps, hydronic accessories, insulated piping distribution throughout the school, new DDC temperature controls, testing and balancing.

### WEST JUNIOR HIGH SCHOOL, BOILER REPLACEMENT

BROCKTON, MA

Construction phase services for removal and replacement of boiler, upgrade associated heating equipment, upgrade the existing steam system and controls to interface with Yankee Technology System and replace the power and wiring.

### WEST JUNIOR HIGH SCHOOL, SECOND BOILER REPLACEMENT

BROCKTON, MA

Design, bidding and construction phase services to remove and replace the existing boiler, upgrade associated heating equipment, upgrade controls to interface with Yankee Technology System and replace the power and wiring.

### VETERANS MEMORIAL HIGH SCHOOL BOILER RENOVATION STUDY AND DESIGN

PEABODY, MA

Mechanical/electrical engineering and bidding services for the study of recently installed Superior Firetube boilers. NV5 reviewed available liquid-to-liquid heat exchangers, evaluating the existing domestic hot water system, and recommending a "shell and tube" or plate type heat exchanger based on "life-cycle" projections. NV5 also provided the design for the installation of the recommended heat exchanger including electrical power and ATC Interface.

### MURACO ELEMENTARY SCHOOL, HVAC REPLACEMENT/UPGRADE

WINCHESTER, MA

MEP design and project management services for the replacement/rehabilitation of the HVAC system in the 55,000 SF elementary school. Scope of services included life cycle costing analyses for each proposed design option, rebate requisition assistance; cost estimates, investigation of innovative energy-efficient systems (geothermal, wind, etc.).

### ANDOVER WEST ELEMENTARY SCHOOL, BOILER REPLACEMENT

ANDOVER, MA

Engineering services for the removal of two HB Smith sectional cast iron boiler, and design of mechanical and electrical systems to install a new boiler in same location with dual fuel fired burner. RDK also provided piping connections (low pressure steam, low pressure condensate, drain, etc.) and electrical connections.

## K-12 SCHOOL HVAC

### **CROWELL ELEMENTARY SCHOOL, BOILER REPLACEMENT**

HAVERHILL, MA

MEP design and construction phase services for removal and replacement of boiler, upgrade of associated heating equipment, power and wiring.

### **NEWTON PUBLIC SCHOOLS, BURR AND WARD SCHOOLS, BOILER REPLACEMENT**

NEWTON, MA

Design and construction to replace the boilers and related equipment. Project included work with Keyspan for increased gas delivery and pressure to meet the needs of the new equipment.

### **ZERVAS SCHOOL, BOILER REPLACEMENT**

NEWTON, MA

Design, bidding and construction phase services to remove and replace the heating system equipment in the school including the installation of a new dual fuel boiler and evaluation and upgrade of code issues. The existing steam system was upgraded and steam traps were replaced throughout the boiler room.

### **HORACE MANN SCHOOL, BOILER REPLACEMENT**

NEWTON, MA

Engineering design services for the removal of the 450 mils HB Smith 9 section cast iron boiler, with a new boiler. NV5 re-used the burner and ID fan, evaluated code issues, such as combustion air and boiler safeties, installed new pump set to provide proper flow, and modified the breeching to accommodate the new boiler.

### **KENNEDY MIDDLE SCHOOL BOILER**

NATICK, MA

Prime project management for engineering, design, and construction administration services for the replacement of the two existing oil fired steam boilers with four new gas fired steam boilers, associated interior gas piping, and associated electrical systems.

### **MAPLESHADE SCHOOL, BOILERS REPLACEMENT**

EAST LONGMEADOW, MA

Prime MEP engineering design for the replacement of two Smith steam cast iron boilers with two new, wall-hung hydronic high-efficiency gas-fired boilers. Design also included all new supply and return lines.

### **HUDSON SCHOOL ADMINISTRATION BUILDING BOILER REPLACEMENT**

HUDSON, MA

Prime project management for engineering, design, and construction administration services including an initial engineering evaluation of the heating system and electrical service at the School Administration Building. Work included an in-depth feasibility report of our findings, with recommendations, options, and cost estimates for a new building wide HVAC system and electrical service, associated interior gas piping, and associated electrical systems.

### **GREATER LAWRENCE TECHNICAL HIGH SCHOOL HVAC UPGRADES**

ANDOVER, MA

Engineering services the HVAC replacement at the Greater Lawrence Technical School. Scope involved a modernization of the HVAC system that addressed air conditioning and heating issues within the building, including replacement of the existing chiller; and installation of ventilation systems. Work also involved evaluating alternative systems such as tri-gen, and utilizing waste heat for the natatorium.

### **SOUTH SHORE VOCATIONAL TECHNICAL HIGH SCHOOL BOILER REPLACEMENT**

HANOVER, MA

Mechanical and associated electrical engineering services for the replacement of a H.B. Smith cast iron sectional boiler, as well as associated HVAC upgrades within the boiler room. Scope included an evaluation of operation and design of existing boilers; providing design for the replacement of the boiler/select new boiler(s)/ and specifying replacement units; upgrade associated boiler room appurtenances such as combustion air, venting, valving safeties, power and lighting as needed to facilitate the new boilers; and evaluation for making prescriptive application to the Utility Company for rebates.

### **GEORGETOWN MIDDLE-HIGH SCHOOL, HVAC EQUIPMENT REPLACEMENTS**

GEORGETOWN, MA

Prime engineering assessment and development and preparation of final plans, specifications, and other bid documents for the replacement of 31 rooftop mounted exterior HVAC units and 33 interior HVAC unit in operation (they are least efficient during start-ups). A new buffer tank was provided to help maintain efficiency. This was a Chapter 149 project. Designed completed but not constructed.



## K-12 SCHOOL HVAC

### HYANNIS EAST ELEMENTARY, HEATING SYSTEM REPLACEMENT

HYANNIS, MA

Mechanical and electrical design and construction administration services for the replacement of the school's heating system with an energy efficient, gas-fired heating system. Scope of services include: full feasibility study of existing conditions; cost estimates; life cycle costing analyses for proposed systems. East Elementary School is a two-story, 45,000 SF school building built in 1950.

### MSBA, BELLINGHAM MIDDLE SCHOOL HVAC UPGRADES/BOILER REPLACEMENT

BELLINGHAM, MA (AN MSBA GREEN REPAIR PROGRAM PROJECT)

Mechanical and electrical engineering services for the replacement of two gas-fired Cleaver Brooks 200 BHP fire tube boilers, as well as upgrades to the HVAC and controls systems.

### TRI-COUNTY VOCATIONAL TECHNICAL HS DOMESTIC HOT WATER SYSTEM AND CHILLER UPGRADES

FRANKLIN, MA (AN MSBA GREEN REPAIR PROGRAM PROJECT)

As part of the MSBA's Green repair Program, NV5 provided prime consulting services (mechanical and associated electrical engineering) for the replacement of two 250 ton chillers and upgrades to the two 1600 gallon hot water storage tanks and gas-fired boiler within the 950-student technical high school.

### KENNEDY ELEMENTARY SCHOOL, HEATING/ELECTRICAL IMPROVEMENTS

FRANKLIN, MA

Prime engineering design services for the replacement of the heating system and upgrades to the electrical system and expansion of the DDC controls at the single-structure, 1965 school building. This fast-track project involved replacement of the terminal-heating units and adding new DDC controls to existing unit ventilators. Extra wiring circuits in classrooms and the addition of domestic hot water to the classroom sinks as also part of the scope of services.

### OXFORD MIDDLE SCHOOL, HVAC STUDY AND BOILER REPLACEMENT

OXFORD, MA

Engineering services for the study of the HVAC systems at the Oxford Middle School. NV5 identified key issues and provided recommendations to address the repair and replacement of the existing systems. Based on these recommendations, NV5 also provided design services to replace the 40+ year old boiler, with a new high efficiency boiler plant.

### MSBA, MOUNT EVERETT REGIONAL HIGH SCHOOL, PELLET-FIRED BOILERS

SHEFFIELD, MA

Engineering services for two new pellet-fired boilers and one new oil-fired back up boiler at the 210,000 SF Mount Everett Regional High School. The facility had been served by three Weil McLain boilers which served the entire complex. The boilers were vintage 1991, oil-fired, and had outlived their useful lives and are being demolished. A pellet-fired boiler replaced the existing boilers and anticipates an annual fuel savings of 67,600 gallons of oil and a \$76,631 annual lifecycle cost savings. The two pellet-fired boilers are 1,843 MBH output each. There is a new outdoor silo that was provided and auger system that brings the pellets to the boilers. The new oil-fired boiler is sized at 5,313 MBH output which is sized for peak load and backup. The system was designed so that the pellet boilers would operate most efficiently. The pellet-fired boilers are most efficient when they are constantly in operation (they were least efficient during start-ups). A new buffer tank was provided to help maintain efficiency.

### MSBA, ACCELERATED REPAIR PROGRAM, BOSTON SCHOOLS, WINDOW AND DOOR REPLACEMENTS, DESIGN AND CONSTRUCTION ADMINISTRATION

BOSTON, MA

Site survey to review the HVAC, electrical, and electronic security systems and equipment in place. This survey provided a review of existing equipment and the suitability for reuse or replacement. Scope also included removal and/or replacement of HVAC equipment at modified door openings.

### AUBURN HIGH SCHOOL, HVAC UPGRADES AND REPLACEMENT

AUBURN, MA

Prime MEP study and design services for upgrades to the HVAC system. Work focused on improved climate control; AC system for the gym; and improvements to the locker room exhaust system and board room ventilators.

### PLYMOUTH WEST ELEMENTARY SCHOOL (PWES) HVAC RETROFIT

PLYMOUTH, MA

MEP engineering study, design, bidding, and construction administration services for replacing the HVAC systems and equipment in the 60,000 SF elementary school. NV5 served as the prime firm managing the project as well as a multi-disciplined team of subconsultants. A major goal of the project was to investigate alternative fuel sources, equipment and system options; investigate utility rebate incentives; and provide a cost effective HVAC system that would improve indoor air quality and decrease energy consumption.

## K-12 SCHOOL HVAC

### FRANKLIN ELEMENTARY SCHOOL, AIR CONDITIONING SPECIAL EDUCATION CLASSROOM

NORTH ANDOVER, MA

Prime engineering services involving providing air conditioning to two special education classrooms.

### BLACKSTONE MILLVILLE ELEMENTARY SCHOOL, BOILER REPLACEMENT PROJECT

MILLVILLE, MA

Prime mechanical and associated electrical engineering for the boiler replacement at the Blackstone-Millville Elementary School. The project consisted of the replacement of two boilers, which heat the entire building. The building had a 10,000 gallon underground storage tank and was heated by oil. The piping from the oil tank to the building was in need of replacement.

### TOWN OF SWAMPSCOTT, HADLEY ELEMENTARY SCHOOL, BOILER REPLACEMENT PROJECT

SWAMPSCOTT, MA

Prime MEP design for the replacement of boilers at the Hadley Elementary School consisting of a review and evaluation of the existing conditions and providing prioritized recommendations for the replacement and any other necessary modifications, including cost estimates and time schedules for each recommendation. The Hadley Elementary School is a four story, exterior brick masonry bearing wall and interior reinforced concrete floor slab structure originally constructed in 1911 with a 1925 addition known as the Annex. The annex is a three story exterior brick masonry bearing wall and interior reinforced concrete floor slab altogether totaling 51,542 SF.

### NORTH ANDOVER HIGH SCHOOL, IT ROOM AIR CONDITIONING DESIGN

NORTH ANDOVER, MA

Prime engineering design and construction administration oversight services for the installation of a new computer room air conditioning system for the IT Room at the North Andover High School. The new air conditioning system designed to be the main source of cooling for the IT Room and the existing air conditioning system will serve as a back-up unit. C. 149 Project.

### SOUTHERN BERKSHIRE REGIONAL SCHOOL DISTRICT, HVAC REPLACEMENT

SHEFFIELD, MA

Prime MEP engineering services for the Southern Berkshire Regional School District consisting of MEP upgrades to the existing systems per the schematic design. NV5 also included services of a structural engineer for rooftop mounted equipment, and architect for detailing of any chases/enclosures.

### CITY OF PITTSFIELD, DESIGN SERVICES FOR PITTSFIELD HIGH SCHOOL HEATING CONTROL SYSTEM UPGRADES

PITTSFIELD, MA

Prime HVAC/controls and electrical engineering design services for the full design, bidding and construction administration services for the upgrade of the existing heating system controls for the Pittsfield High School. After the installation of the new controls, the City will be able to not only control the boilers, but view and control the individual units in the building to control temperatures, air ducts and proper ventilation. The new systems will allow the City to determine any obvious issues of boilers not working, room units not working, vents not opening and overheating issues.

### ATKINSON ELEMENTARY SCHOOL, CLASSROOM AND CAFETERIA UNIT VENTILATION REPLACEMENT

NORTH ANDOVER, MA

Mechanical and electrical engineering design services the replacement of 17 classroom unit ventilators located on the first and second floors of the Academic Wing and in the cafeteria of the Atkinson Elementary School. The existing steam unit ventilators were replaced with new units based on similar heating capacity with new DDC controls interfaced with the town wide energy management system.

### FRANKLIN ELEMENTARY SCHOOL, CLASSROOM UNIT VENTILATION REPLACEMENT

NORTH ANDOVER, MA

Prime design engineering services for the replacement of 12 classroom unit ventilators in Section A of the Franklin Elementary School. The existing steam unit ventilators were replaced with new units based on similar heating capacity with new DDC controls interfaced with the town wide energy management system.

### MILFORD PUBLIC SCHOOLS, MEMORIAL SCHOOL PHASE 2 ATC-UNIT VENTILATORS

MILFORD, MA

Replacement of 17 existing unit ventilators; heating system piping revisions to improve temperature control.

### SPOFFORD POND ELEMENTARY SCHOOL CLASSROOM UNIT VENTILATOR REPLACEMENT

BOXFORD, MA

Prime engineering services including HVAC, plumbing, and electrical engineering design for the replacement of eleven classroom unit ventilators along with associated classroom shelving units along the exterior of the classrooms (shelving units also include replacement of existing sinks). NV5 also managed the services of an architectural subconsultant.

## K-12 SCHOOL HVAC

### **CITY OF CHELSEA, HIGH SCHOOL HVAC MODERNIZATION**

CHELSEA, MA

Prime MEP design and project management for replacing the current systems with new incorporating both energy efficient and indoor air quality improvement technology within the 230,000 SF high school. Scope includes full buildingwide heating, cooling and ventilation load calculations to confirm HVAC system sizing in designing the system modifications, investigation of pumps, upgrade of HVAC energy management system, remove and replace ceiling tiles, grid, and lighting and/or duct work and piping and sprinklers as required for the various mechanical component installations, roof work including demolition of existing roof curbs and the installation of new RTU unit roof curbs as required, all patching and flashings, and roof coatings at areas of units. Evaluate and prepare all necessary calculations for an effective and efficient design of the structural elements required. Structural engineering services shall include reinforcing of the RTU units as required, and possibly reinforcing at areas of floor/ceiling mounted units, and provide design of the electrical systems that will include necessary electrical hookups, power, etc. for the new RTU's, boilers, chillers, fans, classroom fan coil units etc.

### **TOWN OF FRANKLIN, KELLER SULLIVAN SCHOOL HVAC UPGRADES**

FRANKLIN, MA

Prime MEP design for replacement of two packaged direct expansion cooling gas heating rooftop units (RTU's) and two gas fired makeup air units (MAU's). The RTU's serve the library and administration suite. The MAU's deliver outdoor air to the corridors.

### **TOWN OF WINCHESTER, LINCOLN ELEMENTARY SCHOOL CHILLER REPLACEMENT**

WINCHESTER, MA

Phase I consulting services and, subsequent to the selection of a design alternative by the Town, develop in Phase II the technical plans and specifications necessary to competitively bid the replacement of the Lincoln School Cooling System Equipment. The school was operating one McQuay Chiller Unit, to provide chilled water through the dual temperature water system for the cooling of classrooms and some ancillary spaces of the 75,000 SF building. This cooling equipment was at its end of life and was running at one fourth capacity. Chiller is located in the basement area of the building with the condensing unit on the roof. C. 149 project.

### **SOUTHBROUGH PUBLIC SCHOOLS, WOODWARD SCHOOL AIR CONDITIONING STUDY**

SOUTHBOROUGH, MA

Prime engineering services for a feasibility study to establish the practicality, potential design recommendations, and cost estimate options for air conditioning/cooling of the school and its classrooms. The Woodward School services students in grades 2-3 and was opened in 2004. The building is 68,000 square feet and has approximately 28 classrooms on two floors. The building also has common spaces, a cafeteria, a gym, a library, and special education spaces, that need to be supported.

### **TOWN OF BROOKLINE, HIGH SCHOOL MECHANICAL SYSTEM STUDY**

BROOKLINE, MA

Prime MEP engineering study of the existing mechanical system installed at 22 Tappan Street. Goals of the study are to determine what cooling improvements can be made using the existing system that could result in maintaining classroom cooling setpoint of 78 degrees F @ 50% relative humidity; explore the reason for the current high energy usage; and provide comments on the existing ventilation system and its effectiveness.

### **TOWN OF WEST SPRINGFIELD, MIDDLE SCHOOL HVAC STUDY (RFQ #24-0005)**

SPRINGFIELD, MA

Prime engineering for performing a systems and equipment study / assessment for the Town's Middle School air conditioning system. Through the study, NV5 will cite current deficiencies of the existing system, and develop recommendations for improvement. The recommendations developed will take the following variables into consideration: relative need / replacement urgency, potential energy rebates, and cost effectiveness. The system recommendations will also include estimated costs.



### CONFLICT OF INTEREST CERTIFICATION

The undersigned hereby certifies that the Bidder shall comply with the Massachusetts Conflict of Interest Laws, G.L. c. 268A and with the Chelmsford Public School Conflict of Interest terms stated in Article 33 of these Contract Documents.

BIDDER'S NAME: NV5 Planning & Design, Inc,

AUTHORIZED SIGNATURE: 

TITLE: Associate Vice President / Group Leader

DATE: 10/1/2024

### ACKNOWLEDGEMENT OF ADDENDA

The Bidder acknowledges all addenda.

ADDENDA NUMBER

DATE ISSUED

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CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity or group of individuals.

NV5 Planning & Design, Inc,  
\_\_\_\_\_

Name of Proposer

200 Brickstone Square, Andover, MA 01810  
\_\_\_\_\_

Address of Proposer

P: 978. 296.6232 | C: 978. 423.4054  
\_\_\_\_\_

Telephone Number

By: Christopher Hildreth

Signature

Chris Hildreth, PE, LEED AP  
\_\_\_\_\_

Printed Name

Associate Vice President / Group Leader  
\_\_\_\_\_

Printed Title

10/1/2024  
\_\_\_\_\_

Date



**IN WITNESS WHEREOF, the undersigned certifies, under the pains and penalties of perjury that:**

1. It is in compliance with all of the provisions and shall remain in compliance with the provisions for the life of any Contract resulting from this solicitation. That the bidder is qualified to perform any such Contract and possess, or shall obtain, all requisite licenses and permits to complete performance; shall maintain all unemployment, workers' compensation, professional and personal liability insurance policies sufficient to cover its performance under any such Contract; and shall comply with relevant prevailing wage rates and unemployment laws.
2. To the best of its knowledge and belief has paid all local taxes, tax titles, utilities, motor vehicle excise taxes, water and wastewater bills as required by law.
3. To the best of its knowledge and belief has filed all State tax returns and paid all State taxes required by law, and has complied with reporting of employees and contractors, and withholding and remitting of child support (MGL c.62C, s.49A).
4. Pursuant to MGL c.30B s.10 (or c.30 s.39M), this bid or proposal has been made in good faith and without collusion or fraud with any other person. As used in this paragraph, "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity or group of individuals.

*Christopher Hildreth*

Signature of Person Signing Bid or Proposal

Chris Hildreth, PE, LEED AP

BY: Corporate Officer (Print)

NV5 Planning & Design, Inc.

Corporate Name (Full Business Name)

*Christopher Hildreth*

BY: Corporate Officer (Sign)

04-1506460

Social Security or Federal Tax ID#  
Public Schools of Business (DBA)

Massachusetts (Andover)

State of Incorporation & Town/City of  
Registration

Approval of a contract, or other agreement, will not be granted unless the applicant signs this certification form. Your Social Security number or Federal Tax Identification number will be furnished to the Massachusetts Department of Revenue (DOR) to determine whether you have met tax filing or tax payment obligations. The District is required to furnish a list to the DOR at the end of its fiscal year, showing the vendors to whom more than \$5,000 is paid during the twelve months ending June 30. Providers who fail to correct their non-filing or delinquency will not have a contract or other agreement issued or extended. This request is made under the authority of Massachusetts General Laws, c.62C, s.49A.

**CERTIFICATE OF AUTHORITY**

At a duly authorized meeting of the Board of Directors of NV5 Planning & Design, Inc.  
(Name of Corporation)

held on 9/12/2024 in Andover, MA at which all the Directors  
(Date) (Location)

were present or waived notice, it was voted that Chris Hildreth, PE, LEED AP  
(Name)  
Assoc. Vice President of this corporation, be it he or she, hereby is authorized to execute  
(Officer Title)

bid documents, contracts and bonds in the name and on NV5 Planning & Design, Inc.  
(Name of Corporation)

behalf of said corporation, and affix its Corporate Seal thereto, and such execution of any bid document or contract or obligation in this corporation's name on its behalf under seal of the corporation, shall be valid and binding upon this corporation.

ATTEST: Dan Wall, PE, LEED AP  
(Clerk or Secretary)


Place of Business: Andover, MA

I hereby certify that I am the clerk/secretary of the NV5 Planning & Design, Inc.  
(Name of Corporation)

and that Chris Hildreth, PE, LEED AP is the duly elected of said corporation,  
(Name)

NV5 Planning & Design, Inc.  
(Name of Corporate Office)

and that the above vote has not been amended or rescinded and remains in full force and effect as of the date set forth below.

ATTEST   
(Clerk or secretary)

Date: \* 10/1/2024

\*This date must be on or before the date of the Contract

## **BASIS OF AWARD: RFP 25-01**

In accordance with the Specifications, and under the terms and conditions mentioned above, I (We) hereby offer to furnish and deliver to the Chelmsford Public Schools described above the following materials which shall in all respects meet the attached specifications, as required during the terms mentioned above for the following prices:

### **THE CHELMSFORD PUBLIC SCHOOLS**

**THE DESIGN CONTRACT WILL NOT EXCEED \$200,000**

**THE CHELMSFORD PUBLIC SCHOOLS WILL NEGOTIATE THE FEE WITH THE  
TOP RANKED DESIGNER**

**Submit: Bidders are to submit an original and four (4) paper copies  
of their qualification proposal.**

Signature of Bidder Christopher Hildreth

Print Name and Title Chris Hildreth, PE, LEED AP - Associate Vice President / Group Leader

Company Name and Address NV5 Planning & Design, Inc.

200 Brickstone Square, Andover, MA 01810

Telephone Number 978-296-6232

Email christopher.hildreth@nv5.com



## REFERENCES

### **Mr. Michael D'Angelo**

Director of Facilities  
Town of Franklin  
(508) 541-5234

### **Mr. Brian Dakin**

Project Manager  
Leftfield, LLC  
(617) 737-6400

### **Mr. Steve Pizzi**

City of Revere Schools  
(781) 853-9915

### **Mr. Tim Caron**

Lawrence Facilities  
(978) 975-5980 x12715

### **Mr. Stephen Dorrance**

Haverhill Facilities  
978.374.5770

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### **Mr. Joseph Zeneski**

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### **Mr. Brian Curley**

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### **Mr. Peter Lawson**

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### **Mr. Thomas Shanahan**

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Tri-County Regional Vocational Technical  
High School  
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### **Mr. John Lavoie**

Superintendent  
Greater Lawrence Technical School  
(978) 686-0194

### **Mr. Allen Hebert**

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### **Janet Nicosia, CEM**

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### **Mr. Joe Sexton**

Randolph Public Schools  
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### **Mr. Brian Fluet**

Massachusetts Dept. of Corrections  
(508) 422-3679

### **Mr. Steve Gagorian**

Town of Wellesley  
(781) 489-4256

### **Mr. Hamdi Cobanoglu**

Leftfield Project Management  
(617) 737 6400

### **Mr. Tim Leonard**

City of Lynn (formerly with Lynn Housing)  
(781) 586-6893

### **Mr. Stephen Foster**

Facilities Director  
Town of North Andover  
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### **Mr. Jeremy Wells**

Director of Facilities  
Southern Berkshire Regional School  
District  
(413) 229-8778

### **Mr. Brian Filault**

City of Pittsfield  
(413) 499-9470

### **Ms. Rachel Leonardo**

Town of Burlington  
(781) 270-1640

### **Mr. Joe Cooney**

Director of Facilities  
Chelsea Public Schools  
(617) 466-4855



CHELMSFORD  
P U B L I C   S C H O O L S

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# 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 15, 2025

Re: Approval of MOU – Foster Care Transportation Reimbursement

---

I am writing to recommend taking steps to request partial reimbursement through a Federal ESSA funding model for a portion of our foster care transportation costs. The reimbursement rate may be up to twenty percent (20%) of the foster care transportation costs in a school year.

This process requires that a Memorandum of Understanding (MOU) be brought to the Spring Town Meeting (April 28, 2025). The MOU process is only required one time. In other words, if the Chelmsford Public Schools enters into the MOU this year, it does not need to do this again next year or any following year.

Included in this school committee packet is the MOU which is an agreement between the City/Town/Regional School District, EOHHS, DESE, and DCF. It requires:

- A town meeting, town council or city council vote to authorize the LEA, with the approval of the selectmen, town manager or mayor, to enter into the MOU (pursuant to [MGL c. 44, § 70](#)). Regional School Districts require a vote of the school committee.
- A wet signature from the authorized signatory of the LEA. (The MOU must be printed out, signed by the signatory, and scanned.)
- The signed MOU must be emailed to [ESSAClaiming@pcgus.com](mailto:ESSAClaiming@pcgus.com) once complete.

*I recommend the school committee vote to approve that we seek partial reimbursement for foster care transportation costs and request a vote at the Spring 2025 Town Meeting to authorize the Chelmsford Public Schools to enter into the MOU.*

**Memorandum of Understanding – Every Student Succeeds Act  
Transportation Claiming Under Title IV-E of the Social Security Act**

*This Memorandum of Understanding (MOU) has been created and entered into on **April 28, 2025** by and between the following parties in relation to the administration of school of origin transportation costs under the Every Student Succeeds Act (ESSA) to maximize Federal Financial Participation from the Federal Government through Title IV-E of the Social Security Act (Title IV-E):*

**Executive Office of Health and Human Services (EOHHS);**

**Department of Elementary and Secondary Education (DESE);**

**Department of Children and Families (DCF); and**

**Town of Chelmsford Public School District**

**Commonwealth City/Town/Regional School District or Local Education  
Agency**

The Commonwealth of Massachusetts, Executive Office of Health and Human Services, Department of Elementary and Secondary Education, Department of Children and Families and the City or Town or Regional School District of the **Town of Chelmsford** by and through the **Chelmsford Public School District**, hereinafter, the LEA), hereby agree to the following terms and conditions as they relate to reporting costs and receiving Title IV-E allowable federal reimbursement for said costs as they relate to transporting children eligible under Title IV-E foster care to and from their foster placement and their School of Origin, effective for dates of service on or after April 1, 2019.

**RECITALS**

WHEREAS, DCF is the single state agency designated to submit claims to the Administration of Children and Families (ACF) for the purposes of obtaining Title IV-E cost reimbursement; and

WHEREAS, the LEA desires to participate in the Title IV-E Claiming of Transportation Expenditures for Children in Foster Care (hereinafter, the “Program”) under the terms and conditions set forth in this Memorandum of Understanding (MOU);

WHEREAS, the scope of services and providers payable under the Program is defined by this MOU; and

NOW, THEREFORE, in consideration of the mutual obligations contained in this MOU, the parties agree as follows:

## Section 1. DEFINITIONS

The following terms that appear capitalized throughout this MOU shall have the following meanings, unless the context clearly indicates otherwise.

Administration of Children and Families (ACF) – The agency responsible for the oversight and administration of services pertaining to children, youth, and families nationwide, as established under the authority of Section 6 of the Reorganization Plan No. 1 of 1953.

Certification of Qualified Expenditures or Certification of Qualifying Expenditures – For purposes of this agreement, an expenditure for Transportation that is certified, or attested to, by a contributing public agency or designated authority at a public agency that is eligible for reimbursement under Title IV-E of the Social Security Act.

Department of Children and Families (DCF) – The constituent agency within EOHHS providing services to children 0 through 22 years old who are at risk or have been victims of abuse or neglect, as well as their families, established under M.G.L. c. 18B, § 1.

Department of Elementary and Secondary Education (DESE) – The constituent agency within the Executive Office of Education responsible for the provision of a public education system of a sufficient quality to extend to all children, established under M.G.L. c. 69, § 1.

Every Student Succeeds Act (ESSA) – Federal Law passed in December 2015 governing United States K-12 public education policy (Public Law 114-95).

Executive Office of Health and Human Services (EOHHS) – The executive secretariat of the Commonwealth of Massachusetts established under M.G.L. c. 6A, § 2 that oversees DCF.

Individualized Education Program (IEP) – A written statement, developed and approved in accordance with federal special education law in a form established by the Department of Elementary and Secondary Education, that identifies a student's special education needs and describes the services a school district shall provide to meet those needs.

Local Education Agency (LEA) – See definition for Local Government Entity.

Local Government Entity – Pursuant to MGL c. 44, § 70 and for purposes of this MOU, a city or town, that by vote of its town meeting, town council or city council with the approval of the selectmen, town manager or mayor, authorizes the LEA to enter into this MOU and that is responsible, or assumes responsibility, either directly or indirectly through an agency or other political subdivision, for the non-federal share of the Program expenditures. Local Governmental Entity is also referred to as Local Educational Authority (LEA) in this MOU.

Metropolitan Council for Educational Opportunity (METCO) – a state-funded grant program run by DESE intended to expand educational opportunities, increase diversity, and reduce racial isolation by permitting students in Boston and Springfield to attend public schools in other communities that have agreed to participate, pursuant to M.G.L. c. 76, § 12A.

Reporting Tool – The mechanism, designed and agreed upon by EOHHS, DESE, and DCF, by which the LEA will report on costs associated with the Program and attest to the accuracy of said costs.

School of Origin – The school in which a child is enrolled at the time of placement in foster care. Pursuant to Elementary and Secondary Education Act, § 1111 (g)(1)(E)(i)), DESE and the LEAs must ensure that a child in foster care enrolls or remains in his or her school of origin unless a determination is made that it is not in the child’s best interest.

State Fiscal Year – The 12-month period commencing July 1 and ending June 30 and designated by the calendar year in which the fiscal year ends (e.g., State Fiscal Year 2019 starts on July 1, 2018 and ends June 30, 2019).

Title IV-E – an amendment to the Social Security Act that allows states to claim federal reimbursement for the costs of administering foster, adoptive, and guardianship services based on specific eligibility criteria.

Title IV-E Allowable Transportation Claiming Activities – The process through which an LEA requests payment based on Title IV-E-allowable actual incurred costs related to Administrative Activities. Administrative Activities Claiming is further described in Section 2.3 of this MOU.

Title IV-E Claiming of Transportation Expenditures for Children in Foster Care Program – The program through which Local Government Entities participate in administrative activities claiming of Title IV-E allowable expenditures of transportation for children in foster care.

Title IV-E Eligibility – children in foster care that meet the federal eligibility requirements outlined in the Social Security Act for foster care maintenance payments claimed on their behalf.

Title IV-E Federal Financial Participation (Title IV-E FFP) – The amount of the federal share that may be available based on the Certification of Qualifying Expenditures of an LEA for administrative activities related to the provision of transportation services to IV-E eligible foster care children to their School of Origin provided pursuant to this MOU.

## Section 2. TERMS AND CONDITIONS

1. Subject to (a) the City/Town/Regional School District, hereinafter, Local Education Agency’s (LEA) voluntary compliance, as determined by EOHHS, with all submission and other requirements established by EOHHS, DESE, and DCF, hereto referred to as “the Commonwealth”; (b) all other state approvals; (c) federal approval of all necessary payment and funding methods and payment limits; and (d) the availability of Title IV-E

FFP, the Commonwealth will pay the LEA an amount equal to the final Title IV-E FFP amount received by the Commonwealth for the allowable Certification of Qualifying Expenditures of the LEA for that state fiscal year, less any contingency fees and other administrative costs.

2. The LEA shall submit to the DESE a cost report and Certification of Qualifying Expenditures on a form designated by the Commonwealth and completed in accordance with the Commonwealth's instructions and signed by an officer who is an authorized signatory of the unit of government providing the non-federal share of Title IV-E allowable transportation expenditures associated with transporting children to/from his/her School of Origin.
3. Said certification shall provide that the LEA's reported expenditures are allowable costs for children in foster care who are covered under ESSA and exclude the following costs:
  - a. Any Individualized Education Program (IEP) transportation costs incurred for a child who is enrolled in MassHealth where transportation services are required under the IEP;
  - b. Any costs for children and youth considered homeless as defined by the McKinney-Vento Homeless Assistance Act's, 42 USC 11434(a)(2);
  - c. Participate in METCO as set forth in M.G.L. c. 76, § 12A; or
  - d. Any other federally funded form of transportation services.
4. The LEA shall comply with all Title IV-E transportation administrative and billing requirements set forth in this MOU or incorporated by reference and applicable laws, regulations or subregulatory guidance regarding these requirements.
5. The LEA must repay to the Commonwealth any amounts resulting from any overpayment, erroneous reporting, administrative fine, or otherwise, in accordance with this MOU, DESE's rules and regulations, and all other applicable state and federal laws.
6. In the event that a review by the Commonwealth, ACF, or any other state and federal oversight entity reveals that the LEA's claim resulted in a duplicate payment under one or more state or federal programs or that LEA did not follow the requirements in accordance with the terms specified herein or applicable state or federal laws for any fiscal year the Commonwealth retains the right to recover payments from the LEA for that fiscal year(s).
7. At any point during the MOU, if the Commonwealth, in its sole judgment, identifies any deficiency in the LEA's performance under the MOU, the Commonwealth may require the LEA to develop a corrective action plan to correct such deficiency. The corrective action plan must, at a minimum:
  - a. identify each deficiency and its corresponding cause;
  - b. describe corrective measures to be taken to address each deficiency and its cause;
  - c. provide a time frame for completion of each corrective measure;

- d. describe the target outcome or goal of each corrective measure (i.e., how the action taken will be deemed successful);
- e. describe the documentation to be submitted to the Commonwealth as evidence of success with respect to each corrective measure; and
- f. identify the person responsible for each corrective measure, and any other information specified by the Commonwealth.

The LEA shall submit any such corrective action plan to the Commonwealth and shall implement such corrective action plan only as approved or modified by the Commonwealth. Under such corrective action plan, the Commonwealth may require the LEA to (1) alter the manner or method in which the LEA performs any MOU responsibilities, and (2) implement any other action that the Commonwealth may deem appropriate.

The LEA's failure to implement any corrective action plan may, in the sole discretion of the Commonwealth, be considered breach of the MOU, subject to any and all agreement remedies including, but not limited to, termination of the MOU.

- 8. Any costs incurred by the Commonwealth to administer the LEA's participation in the ESSA transportation claiming program, including contingency fees payable to the Commonwealth contractors, if necessary, will be offset against amounts of federal revenue payable to the LEA under an ongoing MOU or withheld in a special payment arrangement in the case of MOU termination.
- 9. The LEA shall immediately disclose to the Commonwealth any non-compliance by the LEA with any provision of this MOU, or any state or federal law or regulation governing this MOU.
- 10. In the event that the Commonwealth receives written notification of a deferral or disallowance of Title IV-E FFP claimed on behalf of the LEA's services through the Certification of Qualifying Expenditures, receives written notification of an audit finding requiring the return of any such Title IV-E FFP, or otherwise reasonably determines that any such Title IV-E FFP will be deferred or disallowed if claimed, the Commonwealth shall so notify the LEA. At any time after the Commonwealth's receipt of such notice or other information, it may require the LEA to remit to the Commonwealth the amount of payment(s) under review, pending final disposition of such review. The Commonwealth shall specify such amount in a written remittance notice to the LEA and, within 30 days of the date of such remittance notice, the LEA shall repay to the Commonwealth an amount equal to the amount specified. In the absence of such a remittance notice, the LEA may, on its own initiative remit such amount to the Commonwealth. In the event the LEA for any reason retains payment amounts subject to deferral, disallowance, or audit findings as described herein, the LEA shall be liable for such amounts plus any interest assessed by the federal government on the Commonwealth. The Commonwealth shall provide to the LEA written notification of the amount of any federal interest assessed on



payment amounts retained by the LEA. In the event that the final disposition of the deferral, disallowance, or audit described herein requires the Commonwealth to return an amount previously paid by the LEA to the Commonwealth under these provisions, no such payment due to the LEA shall constitute a late payment or otherwise obligate the Commonwealth to pay to the LEA any interest on such payment. Any remittance pursuant to the provisions of the paragraph shall be in accordance with all applicable state law.

11. The LEA must maintain records that are accurate and sufficiently detailed to substantiate the legal, financial, and statistical information reported on the Certification of Qualifying Expenditure form. These records must demonstrate the necessity, reasonableness, and relationship of the costs (e.g., personnel, supplies, and services) to the provision of services and must be furnished upon request to the Commonwealth or its designees, or to any other federal and state officials and agencies authorized by law to inspect such information or their designees, including the United States Secretary of Health and Human Services, the Comptroller General of the United States, the Administration for Children and Families, the Governor of Massachusetts, the Massachusetts Secretary of Administration and Finance, the Massachusetts State Auditor, the Massachusetts Department of Elementary and Secondary Education, and the Massachusetts Department of Children and Families. These records include, but are not limited to, all relevant transportation payments, service dates related to transportation payments, and child count. The LEA must maintain documentation supporting the transportation costs: (1) associated with transporting children eligible under Title IV-E in foster care, including their names and dates of services provided; and (2) that the costs are associated with transporting these children to/from their School of Origin; and (3) that the costs are not excluded pursuant to Section 2.3 of this MOU. The LEA is required to maintain cost report work papers for a minimum period of seven years beyond the last quarter that a child's transportation costs are included on a claim or until the completion of any audit, whichever is longer, following the end of each cost reporting period.
12. The LEA and any of their business associates/subcontractors shall comply with the terms, conditions, and obligations relating to data privacy, security, and management of personal and other confidential information applicable to the LEA under this MOU, as well as any other laws, regulations and other legal obligations regarding the privacy and security of such information to which the LEA is subject.
13. The Terms and Conditions set forth in this MOU may be terminated by any party upon written notice to the other at the address set forth below. Notice shall be sent to:

Executive Office of Health and Human Services  
Office of Federal Finance and Revenue  
600 Washington Street, 7<sup>th</sup> Floor  
Boston, MA 02111  
Attn: Michael Berolini, Director

Chelmsford Public School District

Local Education Agency Name

230 North Road

Local Education Agency Address

Chelmsford, MA 01824

Local Education Agency Address

Attn: Jay Lang, Superintendent of Schools

Local Education Agency Contact

14. The Terms and Conditions may be amended at any time in writing, signed by all parties.
15. The Terms and Conditions shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts.
16. No provision of the Terms and Conditions is or shall be construed as being for the benefit of, or enforceable by, any third party.
17. Rights and obligations, which by their nature should survive or which these Terms and Conditions expressly states will survive, will remain in full force and effect following termination or expiration of this MOU. Notwithstanding the generality of the foregoing, the rights and duties under paragraph 12 survive the termination or expiration of this MOU.

Signed by the respective duly authorized representatives of the parties hereto.

**COMMONWEALTH OF MASSACHUSETTS, EXECUTIVE  
OFFICE OF HEALTH AND HUMAN SERVICES**

By: \_\_\_\_\_  
EOHHS Authorized Signatory

Name: \_\_\_\_\_(Print)

Date: \_\_\_\_\_

By: \_\_\_\_\_  
DESE Authorized Signatory

Name: \_\_\_\_\_(Print)

Date: \_\_\_\_\_

By: \_\_\_\_\_  
DCF Authorized Signatory

Name: \_\_\_\_\_(Print)

Date: \_\_\_\_\_

\_\_\_\_\_(Name)

**Local Education Agency Authorized Signatory**

By: \_\_\_\_\_  
Local Education Agency Authorized Signatory

Date: \_\_\_\_\_

Name: Jay Lang, Ed.D. (Print)

Position: Superintendent of Schools

Phone Number: (978) 251-5100

Email Address: langj@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, 2025

**Re: Personnel Report – December 2024**

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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 2024

### New Hires

**Hughes, Rebecca**

**Lunch/Recess Aide**

**Byam Elementary School**

Effective date: 1/6/25

**Mescall, Grace**

**Paraprofessional**

**Harrington Elementary School**

Effective date: 12/16/24

### Resignations:

**Danielson, April**

**Lunch/Recess Aide**

**Byam Elementary School**

Effective date: 12/17/24

**Hannon, Kathleen**

**Lunch/Recess Aide**

**Byam Elementary School**

Effective date: 1/10/25

**Hunter, Meghan**

**Lunch/Recess Aide**

**Byam Elementary School**

Effective date: 12/13/24

**Morin, Gabrielle**

**School Psychologist**

**Center Elementary School**

Effective date: 12/13/24

### Retirements:

### Assignment Changes:



# Central Administration

11 Executive Park Drive, N. Billerica, MA 01862 | Tel: (978) 528-7826 | [www.valleycollaborative.org](http://www.valleycollaborative.org)

## MEMORANDUM

To: Valley Collaborative Board of Directors  
From: Dr. Chris A. Scott, Ph.D., Executive Director  
Date: January 9, 2025  
Re: Quarterly Reports on Collaborative Business – FY25 Second Quarter

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As per 603CMR 50.00: Educational Collaboratives – Education Laws and Regulations and in accordance with the provisions of M.G.L. c. 40, § 4E, please find below Valley Collaborative Quarterly Reports on Collaborative Business:

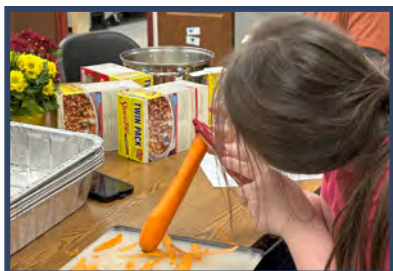
1. quarterly information and updates to the programs and services provided by the collaborative and any regional collaborative efforts;
  - Please find Valley Collaborative's Newsletter attached
  - Please find Valley Collaborative's Treasurer Report attached
2. a report on significant changes in programs, services, budgets, and property as they arise;
  - Please find attached the Interim Statement of Revenues, Expenses, and Changes in Net Assets
3. a copy of the annual budget and tuition rate;
  - Please find Valley Collaborative's approved budget and tuition rates attached
4. a copy of the annual report and financial audit & a copy of any capital plan approved by the board of directors;
  - Please find attached Valley Collaborative Annual Report, Annual Independent Audit, and Capital Plan





## We are: Soaring

■ Page 2: Students at the Elementary School capped off their most adventurous year to date.



## We are: Giving Thanks

■ Page 4: Students in the Transitional High School served up an elaborate 'Friendsgiving Feast.'



## We are: In the Spirit

■ Page 6 Individuals in the Adult Services programs look forward to celebrating the holidays all year long.

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

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

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'24 school year was very successful programmatically and financially.

The 2023/24 school year has been a very successful year at Valley Collaborative. Valley continues to enjoy a reputation for high quality programming and operational excellence. FY'24 resulted in an overall enrollment increase in our K12 and DDS programs. Valley was inundated with audits this past year. Our small but mighty team excels under pressure and tight timelines. Here's an overview:

- DESE Coordinated Program Review – Mid-Cycle Review: Valley has concluded its Mid-Cycle Review and the feedback from the DESE Office of Approved Special Education Schools (OASES) included, below.



RYAN CURRAN, JOEY MICALIZZI, MAGGIE KING, DR. CHRIS A. SCOTT, AND ALICE MARY JACKSON.

### Results: A+/Exemplary

§ Administrative teams had an impressively long tenure. (This is significant because we are in a field where it is typical for key positions to be vacant and/or hard to fill. Fortunately, when people come to Valley, they fall in love with our mission and vision and stay for a very long time.)

§ Students were engaged in rigorous curriculum/programming.

§ They observed Valley's staff interacting with students in a caring and compassionate manner.

# Elementary School: Giving Thanks for an Extraordinary Community

The Elementary School had a fall filled with activities and opportunities for students to learn and explore the world. We're looking forward to an exciting and enriching 2025!

## Trunk or Treat

On Halloween, the community came together for our annual Trunk or Treat Event. Staff, parents, our School Resource Officer (Christopher Gustafson), and the Tyngsboro Fire Department decorated the trunks of the vehicles and passed out candy and treats to our students as they paraded around the building in costumes.

## Thanksgiving Community Brunch

Thirty one families came to our school on the morning of 11/27 for our annual Thanksgiving Community Brunch. Our cafeteria was filled with conversation and smiling faces as caregivers, siblings, and friends joined students and staff to share a meal and connect with one another.

## Out in the Community

In October, the Elementary School went on our annual pumpkin picking trips to Parlee Farms in Tyngsboro. Each year, the Parlee family is so kind and welcoming. They remember us and clearly care for our students. We are very thankful to have such a wonderful destination so close by. A group of Valley Elementary School students from across several classrooms formed a chorus and returned to the Carleton-Willard Village in Bedford MA to sing and bring holiday cheer to the residents there. Led by Music Therapist Meghan Pope and Speech and Language Pathologist Jillian Wendler, the group spent weeks rehearsing beloved carols and performed for the residents on 12/17.

## Getting Active

Teacher Matt McCarthy has organized several hikes for students from multiple classrooms. On three occasions students climbed to the summit of Mt. Wachusett. The hikes have connected students with the environment, with themselves, and with each other. They have been a source of motivation and a source of accomplishment and something our students are thankful for. Students have been out in the community for field trips including several visits to We Rock the Spectrum in Westford, the Ecotarium in Worcester, Horseback riding trips, and life-skills outings. On 12/18 Principal Heather Mackay led a girls-group to see The Nutcracker at the Strand Theatre in Dorchester! The girls decorated their hair with tinsel and enjoyed the seasonal classic.

## Annual Giving Project

Throughout the month of December, classes participate in our annual giving project. Students learn that one way to show kindness is to give people gifts. With this giving project, students will buy a gift (\$5 or less) off of another student's wish list, wrap it up, and exchange the gift at the end of December. It's a great opportunity to teach students the meaning of selflessness and self-worth. It helps them gain the very important insight of perspective-taking and thinking about others. ■



TOP RIGHT: PRESTON BITTENCOURT ENJOYS A HAY RIDE AT PARLEE FARMS; CENTER: FAMILIES TURNED OUT IN DROVES TO ATTEND THE ANNUAL THANKSGIVING BRUNCH; BOTTOM: KEESHAWN WEINERT AND NATE SKUSE ON A RECENT HIKE.



# Valley Transitional High School: Alternative Program – Three Cohorts, One Great Year

**T**he Transitional High School Alternative Programs have three cohorts of students, all of which enjoyed a very successful year. Here's a look at 2024, by the numbers.

## **Delta – 11/12th graders**

This year saw increased participation in our outdoor education programs, resulting in 12 students doing an overnight hiking trip in the White Mountains. The goal for next year is to continue expanding participation with future overnight trips.

Students earned site awards for academic achievement, including awards for core subjects, a most improved, and Honor/High-Honor Roll. They took mid-term and final exams last year and are hoping to continue to practice study skills and managing anxiety during formal testing. Seven students wrote fiction pieces to enter in a 100 word story contest.

Five students are doing internships in fields that include automotive and barn work. The internships have been very successful. We also have frequent participation in community service with the Chelmsford Food Pantry.

Students are making continued progress on transitional skills and activities including going on three campus tours, conducting career research, and working on cooking skills.

## **Vocational – 11/12th graders**

Students in the Landscaping Program have worked hard to improve outdoor spaces, learning valuable skills in the process. The Multimedia Program has produced creative digital projects, while the Restoration Program has focused on bringing furniture and other items back to life with care



DANIEL REARDON, AN 11TH GRADER IN THE VOCATIONAL PROGRAM AT THE ANNUAL STAFF VS. STUDENTS FOOTBALL GAME.

and precision. Our students have also gained hands-on experience through internships at local businesses and organizations, building skills and confidence in real-world settings.

In addition to their vocational work, students have made great strides academically, meeting personal goals and improving key skills in reading, writing, and math. Teachers have been impressed with their focus and determination, as well as their ability to apply what they learn in the classroom to their hands-on projects.

Field trips have added excitement and learning beyond the classroom. Highlights include kayaking in Ipswich, where students learned teamwork on the water, and hiking Mount Watatic, which gave them a rewarding outdoor challenge. They also enjoyed apple picking at Honey Pot Hill, celebrating the fall season, and exploring Boston, where they soaked up history and culture.

This school year has been full of growth and success for our vocation-

al program, both in and out of the classroom. We're excited to see what the rest of the year brings!

## **PSI – 9/10th graders**

We welcomed a new Special Education Assistant, Cristina Iebba, who has been a seamless fit since her start. Students competed in STEAM challenges as part of their science curriculum. Challenges included designing and competing paper airplanes, water bottle rockets, and balloon racers.

They also conducted science labs for units on density, modeling atoms, and finding mass with displacement.

Our students painted pottery at a field trip at You're Fired. Some students created gifts to give to loved ones.

Students celebrated Halloween with staff dressed as Minions and students making their own jack-o-lanterns.

PSI students participated in a mock election with Delta and Voc, voting on state and federal ballots. ■

# Valley Middle School: An Abundance of Good

Students enrolled in Valley Middle School's transitional programs had a fantastic November, enjoying field trips to the Topsfield Fair, Connor Farm, TD Garden, and the Enchanted Village. During cooking class, students made a variety of interesting dishes including fettuccine alfredo, spaghetti and meatballs, Cuban pastries called pastelitos, flan, and Mexican street corn. In ELA, students are enjoying reading the book *Wonder* by R.J. Palacio. Swimming started back up this Fall and students have enjoyed traveling off site to the Beede Center in Concord for swimming lessons. The classes are putting the finishing touches on their classroom doors for the annual Holiday Door Decorating Contest. This year's contest, sponsored by the Student Council, is Holiday Movies. Students have also been practicing for the annual Holiday sing-a-long which will take place just before the winter break. These traditions are a part of the fabric of Valley, giving students opportunities to collaborate with one another and showcase their talents.

Students enrolled in Valley's Middle School alternative programs have been enjoying being the detectives as they identify suspects in the

murder-mystery book, *The Curious Vanishing of Beatrice Willoughby*. In outdoor education, students hiked Mount Wachusett, Ward Hill Reservation, and Mine Falls. Field trips to Franklin Park Zoo, Rage Cage, and Honey Pot Hill Orchard were among the student's favorite trips this fall. The Thanksgiving feast, prepared by Culinary Arts teacher Bridget Zanni and her classes was an incredible experience for staff and students. Students and staff gathered together around a long table and shared sentiments of thanks while they dined on turkey, stuffing, mashed potatoes, and vegetables. A fantastic meal and a fantastic time was had by all.

"I love the students, I love my job here," says Culinary Arts Instructor Bridget Zanni. The feeling is certainly mutual. In a recent cooking class in the middle school, students prepared a Thanksgiving dinner and eagerly sang Bridget's praises. "Bridget is always cool headed. She has a positive attitude and is always smiling! She helps us with cooking so much. She is always willing to help anyone with anything!" For student Luchien Moore, it's Bridget's ability to teach



STUDENT, ERIK REGO, COOKING UP TURKEY WITH CHEF BRIDGET FOR FRIENDSGIVING.

while at the same time encouraging independence that stands out. "I like that Bridget lets us make edits to the recipes to make the meals our own. I like that she trusts us to use all the kitchen tools and try new things."

Bridget works collaboratively across the middle and high schools, tailoring her lessons to each class and student's ability level. Her ability to work with a diverse student population affords her the opportunity to develop the individual interests of each student. Cooking class is highly motivating with students, often choosing cooking activities with Bridget as an incentive they earn. ■



TEACHER SHANA DUNLEVY AND STUDENTS, JOCELYN KINKADE AND KEEGAN GRAHAM, COOKING WITH CHEF BRIDGET.



# Valley Transitional High School: Transitional Programs – Giving Back and Giving Thanks

**R**oasted turkey, mashed potatoes, squash soup, and pumpkin pie were just a few of the dishes being served up for the Transitional High School's School and Life Skills classroom's 'Friends-giving Feast.' Students planned their meal from start to finish with culinary arts teacher Bridget Zanni. Before heading to the grocery store, students reviewed recipes, checked the refrigerator and cupboards for ingredients and staples such as butter, salt, and chicken stock. Next, they drafted a shopping list for the items they needed to purchase and traveled to Market Basket to shop for items.

Grocery shopping is an important part of the life skills training that students receive at Valley. The opportunity to practice budgeting, comparison shopping, social skills, and community safety are invaluable skills that students have the ability to practice in the natural environment.

Once shopping was completed and the groceries were unloaded, students began preparing the food for their feast. Students manned various stations throughout the kitchen, peeling potatoes, chopping vegetables, measuring ingredients, and setting the tables. Once the food was prepared and ready to eat, staff lined up to serve the students. As the meal began, students and staff went around the room sharing what they were thankful for. Family, friends, and school were the common theme, three sentiments that perfectly describe the environment that Valley fosters.

During the month of November, the Student Council held their annual Holiday Food Drive to benefit the Merrimack Valley Food Bank.

This was their first community service project of the

school year and by all accounts it was a successful one. Part of being on the student council is the opportunity for members to utilize their talents and interests through the many school spirit and community service events. Gavin Wargo, Vice-President of the student council, lends his artistic talent to create flyers for events and initiatives.

Student Representatives, Jack Gregoire and Caden Berthet, volunteered to sort and box the donations. For Jack, sorting items and checking expiration dates is a familiar task which he enjoys and learned through his job at Valley. "I have to look for the numbers and that's what I've learned at Walgreen's", explains Jack. "We check the expiration dates there." Jack is as enthusiastic about volunteering as he is about being part of the student council. "My favorite day is when we have our meetings," he proudly proclaimed. All total, students collected 161 pounds of non-perishable food.

Giving Thanks and Giving Back is a theme that extends all year long at the Transitional High School. For Transitional High School Student Council President Corey Erickson, that means leading by example, showing up and doing the work. Corey and his class made approximately 30 pies to share with students for the Student Council's annual Friends-



NATE DUNHAM TAKING A SLICE OF PIE FROM STUDENT COUNCIL MEMBERS CADEN BERTHET AND NATALIE DIDONA.

giving event. The event encourages students from all of the Transitional High School classes to mingle and share sentiments of thanks and appreciation for each other's friendship over a slice of pie served by members of the council.

On the same day that the student council dropped off their donations to the food bank, AIS, a furniture company in Leominster and valued community partner, gave turkeys to all of their employees including the student workers from Valley. The turkeys symbolize the appreciation and respect that our community partners have for our student workers and vocational program. "From the perspective of AIS, our students are a part of their employee family," said Scott Morin, Transitional High School Vocational Coordinator. "That's what makes our partnership so strong. We have a solid foundation of respect and understanding of what our programs are all about. They're a great company!" ■

# Adult Services: A Year of Giving Back to Our Communities

Every year during the Holiday Season, the individuals served by Valley Collaborative's Today and Tomorrow Program (Adult Services) have the opportunity to give back to the community that is so supportive to them.

The Valley Collaborative adults take great pride in giving back to their community. We regularly discuss what our community means to us, what we can do as individuals, and as a group, to help contribute to the overall good of everyone around us. We love that during this time of year we are able to provide tangible

## The Individuals in Valley's Adult Programs take great pride in giving back to their community.

goods to some of our less fortunate community members. This opportunity to give back falls in line with Valley's overall mission of helping individuals to become contributing members of society and of their local community.

The Today and Tomorrow Program coordinates a toy drive through the Billerica Fire Department in accordance with Toys for Tots. Every year this toy drive is a massive success, with this year being no different. Through the kindness of Valley's Adults and their families, this year we donated over 100 toys, which the Fire Department will be able to disperse into the community with the goal of making someone's holiday season just a little bit brighter.



INDIVIDUALS IN THE PROGRAM ENJOYED A TOUR OF THE BILLERICA FIRE DEPARTMENT AFTER DROPPING OFF OVER 100 TOYS AS PART OF THE TOYS FOR TOTS DONATION DRIVE! BACK ROW, LEFT TO RIGHT: CAMERON GANNON, SHARIFAN NAMIGADDE, LUCAS COSTAIN, DAN EASTWOOD AND KYLE COSTAIN. FRONT ROW, LEFT TO RIGHT: KAITLYN MACHADO, GILLIAN JOSLYN, MARYALICE JACKSON, JENNIFER GLIDDEN AND ADAM GUILD.

Valley also holds a food drive where we collect non-perishable items to be donated to the Merrimack Valley Food Bank. As with the toy drive, the individuals have done an amazing job with their donations and have made a real impact on their community with their charitable endeavors. With nearly 300 pounds of food donated, Valley individuals continue to show what amazing people they are and what an outstanding culture they have created throughout the building.

The Adult Program also held two of our annual events recently to get into the holiday spirit.

The day before Thanksgiving, all the worksites and volunteer sites shut down and the adults participate in our Thanksgiving Brunch. Valley staff all make dishes from their own wide-ranging cultures, and we all come together to share and enjoy in a beautiful potluck celebration. This is

always a joyous celebration, and acts as a great opportunity and reminder to enjoy the people around you and to be thankful for all that you have.

The Adult Program also held our annual Holiday Dance in early December. The music was loud and cheery and the individuals were wearing their party shoes as they danced the night away. The Holiday Dance always acts as a great reprieve from the hard work the individuals commit to their worksites every day. It's just an opportunity to mingle with friends and cut loose on the dance floor!

Both of these events, and all the charitable donations, highlight so much of the good that builds within the walls of Valley. We are so appreciative of all the opportunities we are given within our local community, and we jump at the opportunity to be able give back and do our part. ■



# The Year in Review

\*continued from cover

§ Our systems throughout the Collaborative were consistent and followed with fidelity.

§ Staff were well trained including but not limited to top tier therapeutic teams, educators who deliver high quality programs consistent with the state standards, and highly trained Special Education Assistants. (Valley's successful efforts to put into place the Academy for Special Education Assistants is noteworthy.)

§ DESE protocols and procedures were followed with fidelity.

§ Staff were committed and devoted to the mission of Valley.

§ They wished that Valley could train other Collaboratives on how to do the exceptional work they witnessed.

- DESE Collaborative Financial Review:

Valley still has not received the draft results from the DESE Collaborative Financial Review performed by MARCUM Accounting for DESE in May 2024. The Department continues to work through some technical matters regarding how certain DESE guidance and regulations are being interpreted by Collaboratives across the Commonwealth. It is not clear when we will have a draft version to review. Valley is proud to be a thought partner and the pilot site for this new financial review process that all Collaboratives will undergo every six years.

**Tentative Results:** the feedback to date has been Exemplary

- FY'24 Independent Financial Audit:

Valley's FY'24 Independent Financial Audit, performed by Fritz DeGuglielmo, LLC, has been completed. Daniel Schaffner, CPA, and his team. Valley is proud to say that the audit was again this year finding-free and demonstrates Valley's commitment to sound, competent, financial management/oversight. The Board of Directors and Valley's Administration team take very seriously its responsibility to be good stewards of public funds. Valley had another financially successful year in FY'24, ending the year with \$2.0M in profit with \$1.67M being returned to Member School Districts. Our systems and processes have never been more effective, Daniel Schaffner reported out to the Board at the November 21, 2024 Board of Directors meeting.

**Results: A+/Exemplary**

- DDS CORI Audit:

For the first time, on September 24, 2024 DDS performed a CORI audit to ensure Valley Collaborative was in full-compliance with all procedures and protocols.

**Results: A+/Exemplary**

- DDS DPPC Audit:

To ensure compliance with Nicky's Law, the Disabled Persons Protection Commission (DPPC) is authorized to conduct periodic compliance reviews of DDS and agencies defined as Employers (Valley Collaborative). Valley completed its first compliance review on September 6, 2024. This review included DDS staff hired after July 1, 2023, along with their signed DPPC Consent Form and Valley's internal policies and procedures to adhere to M.G.L. c. 19C § 15.

**Results: A+/Exemplary**

**Financial Highlights:**

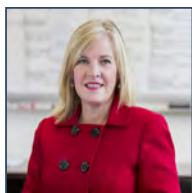
- During the fiscal year ended June 30, 2024, the Collaborative's overall net position increased by approximately \$1,091,000.
- Total assets increased by approximately \$1,555,000 primarily as a result of continued strong operations and oversight increasing the overall cash position of the Collaborative.
- Total liabilities decreased by approximately \$638,000 which was primarily the result of the decrease in the year's pay down of lease liability of approximately \$387,000 and the adjustment in the OPEB liability of approximately \$588,000 due to the updated actuarial study and \$758,000 as a result of the timing of the payback of credit to the member districts that occurred in fiscal year 2023 but not in fiscal year 2024.
- The Collaborative realized an increase in net position from operations, including depreciation on capital assets, right-of-use lease expense and other post-employment benefits expense, of approximately \$1,091,000.
- The total assets at June 30, 2024 were \$22,669,446.
- Valley's Capital fund remains fully funded with \$1.5 million in FY '24.

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



Dr. Chris A. Scott  
Executive Director  
Valley Collaborative.

# 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



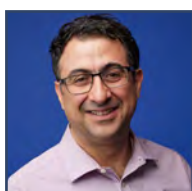
**Kari Morrin**

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



**Matthew Gentile**

Director of DDS Services  
mgentile@valleycollaborative.org



**Mazyar Moshtaghi**

Chief Technology Officer  
mmoshtaghi@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. Geoff Bruno**

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**

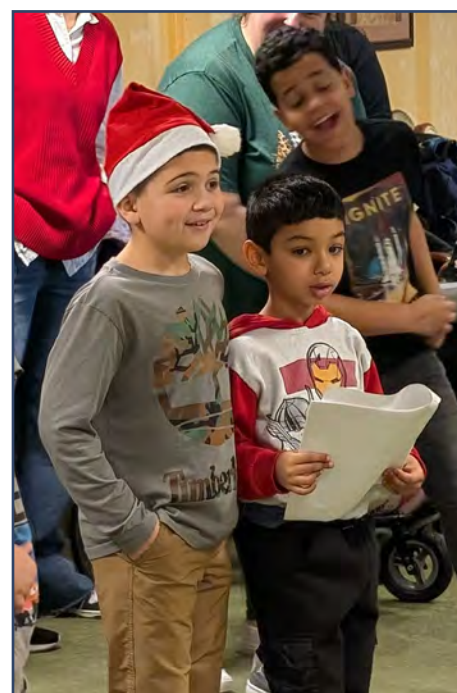
Superintendent, Tyngsborough Public Schools

**Dr. Christopher Chew**

Superintendent, Westford Public Schools



KURTIS LEDOUX, AYDENN SANTOS, NICO MAGLIOCCHETTI AND CORMAC VINCENT WITH BRYAN THOMAS AND JILLIAN WENDLER DELIVERING DONATED PUMPKINS FROM PARLEE FARMS TO DR. SCOTT.



DONISO QUADROS, NASSIM AGUAOUZ AND AYDENN SANTOS ENJOY A LITTLE HOLIDAY CAROLING.

VALLEY COLLABORATIVE  
TREASURER'S REPORT  
NOVEMBER 30, 2024

		<u>Beginning Balance</u>	<u>Receipts</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Earnings</u>	<u>Transfers</u>	<u>Ending Balance</u>	
ENTERPRISE BANK ACCOUNTS									
Operating	a/c 493426	\$ 2,583,875.58	\$ 2,096,981.80		\$ (492,421.91)		\$ (1,396,000.00)	\$ 2,792,435.47	
Payroll	a/c 795823	\$ 430,699.52		\$ (1,624,639.41)			\$ 1,400,000.00	\$ 206,060.11	
Joe's Bistro	a/c 531401	\$ 4,766.62	\$ 2,015.91				\$ (4,000.00)	\$ 2,782.53	
ICS MMDA	a/c 856490	\$ 4,763.07				\$ 1.95		\$ 4,765.02	
Capital Reserve	a/c 4063467	\$ 1,500,000.00						\$ 1,500,000.00	
Independence Project	a/c 821315	\$ 114.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114.36	
TOTAL ENTERPRISE BANK ACCOUNTS		\$ 4,524,219.15	\$ 2,098,997.71	\$ (1,624,639.41)	\$ (492,421.91)	\$ 1.95	\$ -	\$ 4,506,157.49	
MMDT	a/c 0044263747	\$ 1,122,442.66	\$ -	\$ -	\$ -	\$ 4,483.06	\$ -	\$ 1,126,925.72	
Total Unrestricted Cash		\$ 5,646,661.81	\$ 2,098,997.71	\$ (1,624,639.41)	\$ (492,421.91)	\$ 4,485.01	\$ -	\$ 5,633,083.21	
PARS OPEB Trust		\$ 7,685,894.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,685,894.32	as of Oct. 31, 2024
TOTAL CASH		\$ 13,332,556.13	\$ 2,098,997.71	\$ (1,624,639.41)	\$ (492,421.91)	\$ 4,485.01	\$ -	\$ 13,318,977.53	

**Valley Collaborative**  
Interim Statement of Revenues, Expenses and Changes in Net Assets  
For the Period Ending November 30, 2024  
88 of 210 (41.9%) School Days

<b>UNAUDITED</b>		
	<b>AMENDED BUDGET</b>	<b>ACTUAL</b>
<b>REVENUES</b>		
Services	\$ 21,800,000	\$ 8,844,608
State Contracts	4,900,000	1,782,621
Other	700,000	267,097
Interest	30,000	10,318
<b>Total Revenues</b>	<b>27,430,000</b>	<b>10,904,644</b> 39.75%
<b>EXPENSES</b>		
Salaries	18,973,652	7,390,767
Employee Benefits	3,431,619	1,395,793
Operating Expenses	2,788,200	1,300,501
Leases & Rentals	593,247	300,718
Depreciation	751,000	187,750
<b>Total Expenses</b>	<b>26,537,718</b>	<b>10,575,529</b> 39.9%
<b>Change in Net Assets - Operating</b>	<b>\$ 892,282</b>	<b>\$ 329,115</b>
<b>Non Operating Activities</b>		
Return to Member Districts	-	
Non-Operating Expenses (1)	(875,000)	(1,090,544)
<b>Change in Net Assets</b>	<b>\$ 17,282</b>	<b>\$ (761,429)</b>

Substantially all disclosures and the Statement of Cash Flows required by GAAP are omitted. No assurance is provided on these financial statements.

**Valley Collaborative**  
Interim Statement of Net Assets  
For the Period Ended  
November 30, 2024

<b>UNAUDITED</b>	
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 4,924,299
Restricted Investments - OPEB	7,855,739
Accounts Receivable, Net	5,784,587
Prepaid Expenses and Other Assets	-
Cash Held for Member Districts	718,835
<b>Total Current Assets</b>	<u>19,283,460</u>
<b>Non-Current Assets</b>	
Land & Building	4,345,014
Furniture, Equipment, and Leasehold Improvements,	
Net of Depreciation	2,092,431
Construction in Progress	-
<b>Total Non-Current Assets</b>	<u>6,437,445</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 25,720,905</u></u>
<b>LIABILITIES AND NET ASSETS</b>	
<b>Current Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 2,136,273
Other Liabilities	2,516,128
Member District Accounts (Settlement)	718,835
<b>Total Current Liabilities</b>	<u>5,371,236</u>
<b>Total Liabilities</b>	<u>5,371,236</u>
<b>Net Assets</b>	
Operating - Unrestricted	5,921,191
Restricted - Student Activities	33,946
Reserved - OPEB Trust	5,366,543
Reserved - Capital	1,500,000
Invested in Capital Assets, Net of Related Debt	7,527,989
<b>Total Net Assets</b>	<u>20,349,669</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 25,720,905</u></u>
	-

Substantially all disclosures and the Statement of Cash Flows required by GAAP are omitted.  
No assurance is provided on these financial statements.



## VALLEY COLLABORATIVE

### FY2026 BUDGET SUMMARY Proposed Budget Amendment

	FY2023		FY2024		FY2025	FY 2025 Amended	FY 2026		
	<u>Budget</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original</u>	<u>Amended Budget</u>	<u>Approved</u>	<u>vs. 2025 Amended</u>	<u>% change</u>
<b>REVENUES</b>									
Services	17,200,000	17,323,864	19,600,000	20,646,468	19,200,000	21,800,000	22,399,500	\$ 599,500	
State contracts	3,920,000	3,918,012	4,500,000	4,590,023	4,900,000	4,900,000	5,100,000	200,000	
Other	650,000	633,398	700,000	663,525	700,000	700,000	750,000	50,000	
Interest	30,000	36,296	5,000	59,537	30,000	30,000	30,000	-	
<b>Total Revenues</b>	<b>\$ 21,800,000</b>	<b>\$ 21,911,570</b>	<b>\$ 24,805,000</b>	<b>25,959,553</b>	<b>\$ 24,830,000</b>	<b>\$ 27,430,000</b>	<b>\$ 28,279,500</b>	<b>\$ 849,500</b>	<b>3.00%</b>
<b>EXPENSES</b>									
Salaries	14,604,102	14,520,241	16,431,226	16,717,809	17,173,652	18,973,652	18,788,975	(184,677)	
Operating Expenses	6,762,927	6,714,551	6,644,655	7,223,818	7,064,066	7,564,066	8,368,040	803,974	
<b>Total Expenses</b>	<b>\$ 21,367,029</b>	<b>\$ 21,234,792</b>	<b>\$ 23,075,881</b>	<b>23,941,627</b>	<b>\$ 24,237,718</b>	<b>\$ 26,537,718</b>	<b>\$ 27,157,015</b>	<b>\$ 619,297</b>	<b>2.28%</b>
<b>Revenues over/(under) Expenses</b>	<b>432,971</b>	<b>676,778</b>	<b>1,729,119</b>	<b>2,017,926</b>	<b>592,282</b>	<b>892,282</b>	<b>1,122,485</b>	<b>230,203</b>	
<b>NON-OPERATING</b>									
Capital	715,000	-	1,015,000	-	575,000	875,000	1,075,000	200,000	
Board Capital Reserve			-		-	-	-	-	
<b>BUDGETED SURPLUS/(SHORTFALL)</b>	<b>\$ (282,029)</b>	<b>\$ 676,778</b>	<b>\$ 714,119</b>	<b>\$ 2,017,926</b>	<b>\$ 17,282</b>	<b>\$ 17,282</b>	<b>\$ 47,485</b>	<b>30,203</b>	



# VALLEY COLLABORATIVE

## Fiscal Year 2026 Operating Budget, by Program

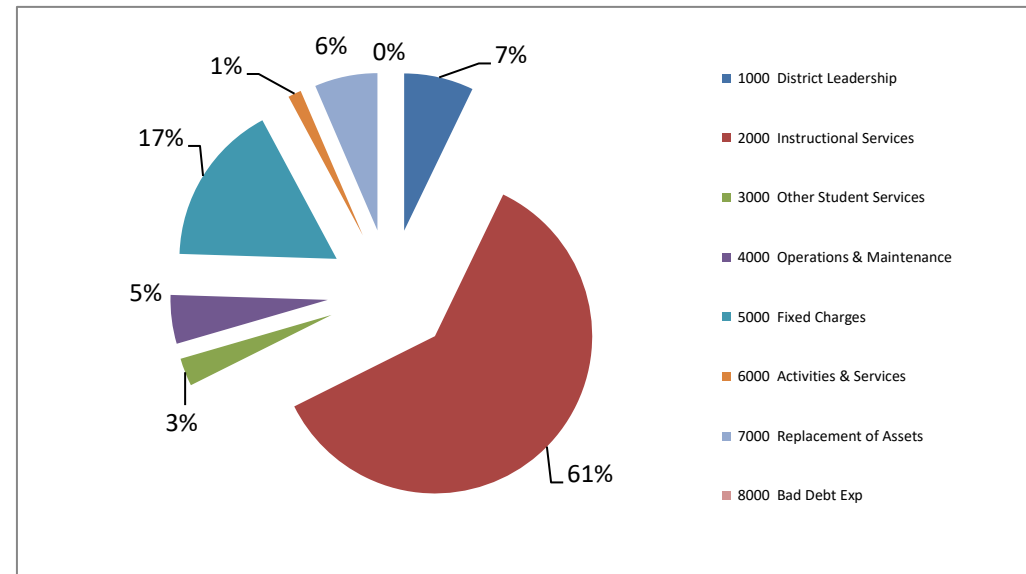
PROGRAM		PRELIMINARY BUDGET				
		SALARIES	EXPENSES	OTHER	REVENUE	Net Fav/(Unfav)
ADMINISTRATION:						
100	CENTRAL ACTIVITIES	2,122,582	2,863,265	(4,955,847)	30,000	-
POST-SECONDARY:						
101	MRC - EVALUATION & TRAINING	260,109	53,896	70,190	400,000	15,806
102	MRC - SUPPORTED WORK	92,263	27,913	26,863	250,000	102,962
500	DDS - OVER 22	2,013,766	904,278	652,271	5,300,000	1,729,685
HIGH SCHOOL:						
200	SCHOOL AND VOCATIONAL TRAINING	3,926,790	1,434,516	1,196,675	7,389,941	831,960
400	HIGH SCHOOL ALTERNATIVE	1,894,132	654,291	569,650	4,279,866	1,161,794
MIDDLE SCHOOL:						
712	MIDDLE SCHOOL EBS	1,016,764	372,887	310,629	2,102,719	402,438
711	MIDDLE SCHOOL ASD	1,155,912	252,499	314,822	1,521,440	(201,793)
ELEMENTARY SCHOOL:						
660	EBS & BEHAVIORAL	4,246,439	1,328,097	1,246,077	7,005,534	184,921
662	PDD & BEHAVIORAL	0	0	-	0	-
OTHER SERVICES:						
450	CTR FOR ASSESSMENTS & SERVICES	2,137,281	388,976	564,695	0	(3,090,952)
	CAPITAL PLAN			1,075,000		(1,075,000)
TOTALS		18,866,038	8,292,716	1,073,261	28,279,500	47,485

# VALLEY COLLABORATIVE

## Preliminary FY2026 Budget

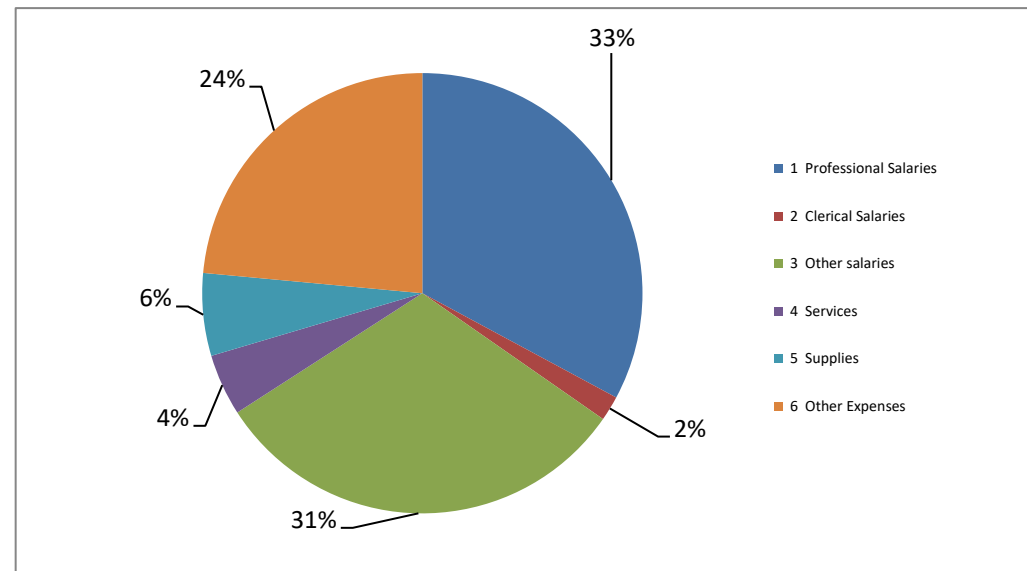
### DESE FUNCTION:

1000 District Leadership	2,019,172
2000 Instructional Services	17,073,312
3000 Other Student Services	811,173
4000 Operations & Maintenance	1,412,557
5000 Fixed Charges	4,704,577
6000 Activities & Services	385,223
7000 Replacement of Assets	1,826,000
8000 Bad Debt Exp	0
	<hr/> 28,232,015



### DESE OBJECT:

1 Professional Salaries	9,275,435
2 Clerical Salaries	516,135
3 Other salaries	8,809,648
4 Services	1,276,500
5 Supplies	1,711,920
6 Other Expenses	6,642,377
	<hr/> 28,232,015

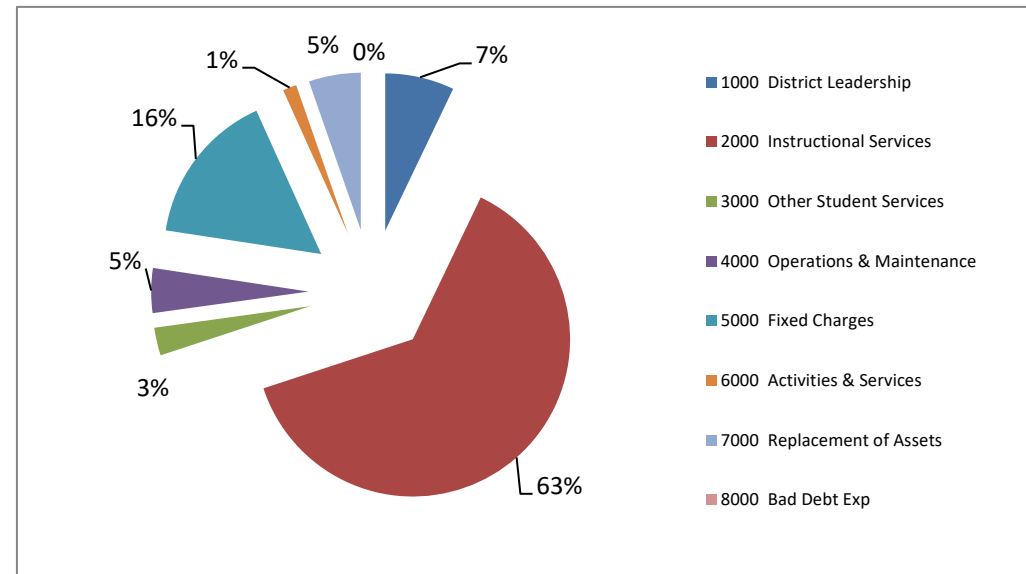


# VALLEY COLLABORATIVE

## Preliminary FY2025 Budget

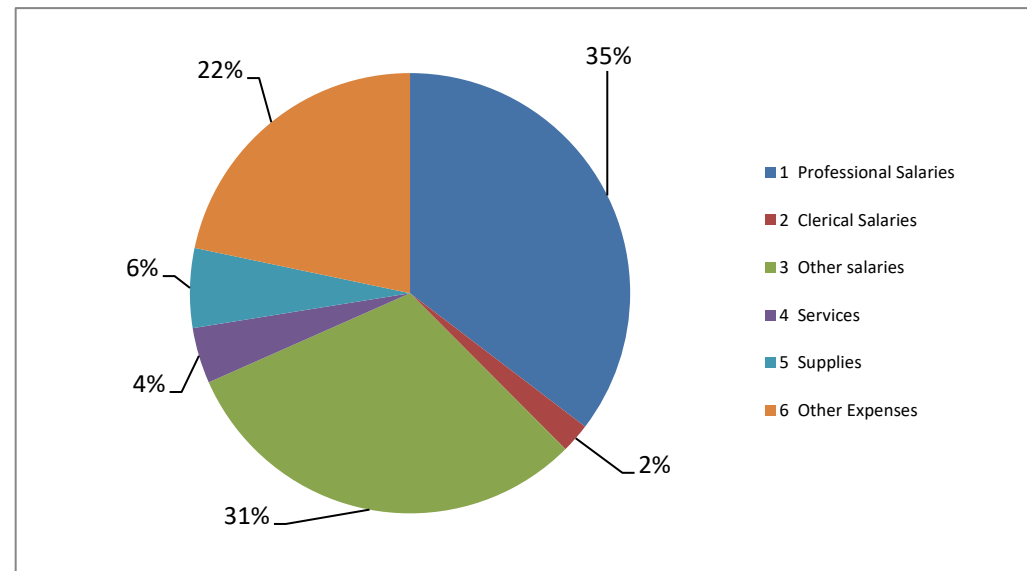
### DESE FUNCTION:

1000 District Leadership	1,764,320
2000 Instructional Services	15,590,739
3000 Other Student Services	710,289
4000 Operations & Maintenance	1,141,359
5000 Fixed Charges	3,928,366
6000 Activities & Services	351,646
7000 Replacement of Assets	1,326,000
8000 Bad Debt Exp	0
	<hr/> 24,812,718



### DESE OBJECT:

1 Professional Salaries	8,774,093
2 Clerical Salaries	536,826
3 Other salaries	7,652,894
4 Services	1,016,250
5 Supplies	1,449,039
6 Other Expenses	5,383,616
	<hr/> 24,812,718






**VALLEY COLLABORATIVE**  
**Recommended Capital Plan**  
**FY2026-2030**

	FY2022 <u>Actual</u>	FY2023 <u>Actual</u>	FY2024 <u>Actual</u>	FY2025 <u>Budget</u>	Five-Year Plan					5-year <u>TOTALS</u>
					<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	
FACILITIES ACQUISITION										-
FACILITIES IMPROVEMENTS	234,000	199,865	199,865	125,000	125,000	125,000	125,000	125,000	125,000	625,000
SITE IMPROVEMENTS	-	-	-							-
LEASEHOLD IMPROVEMENTS	-	-	-							-
VEHICLES	83,340	224,880	224,880	470,000	750,000	500,000	500,000	500,000	500,000	2,750,000
TECHNOLOGY PLAN	119,725	200,671	200,671	180,000	150,000	150,000	150,000	150,000	150,000	750,000
FURNISHINGS & EQUIPMENT	16,588	29,007	29,007	100,000	50,000	50,000	50,000	50,000	50,000	250,000
<b>TOTALS</b>	<b>\$ 453,653</b>	<b>\$ 654,423</b>	<b>\$ 654,423</b>	<b>\$ 875,000</b>	<b>\$ 1,075,000</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 4,375,000</b>

**\* DRAFT\* Valley Collaborative 2025 - 2026 Tuition Rates \* DRAFT\***

 <b>Program</b>	<b>Grades</b>	<b>Member District Rates</b>					<b>Non-Member District Rates</b>				
		<b>School Year Per Diem</b>	<b>School Year (180 Days)</b>	<b>Summer Per Diem</b>	<b>Summer (30 Days)</b>	<b>Total Tuition (SY+Summer)</b>	<b>School Year Per Diem</b>	<b>School Year (180 Days)</b>	<b>Summer Per Diem</b>	<b>Summer (30 Days)</b>	<b>Total Tuition (SY+Summer)</b>
<b>Intensive Special Needs (ISN)</b> Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	K – Age 22	\$316	\$56,880	\$322	\$9,660	\$66,540	\$402	\$72,360	\$466	\$13,980	\$86,340
<b>Elementary School – Emotional Behavioral</b> Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	K-6	\$258	\$46,440	\$263	\$7,890	\$54,330	\$329	\$59,220	\$391	\$11,730	\$70,950
<b>Elementary School – Pragmatic, Sensory, and Behavior</b> Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	K-6	\$258	\$46,440	\$263	\$7,890	\$54,330	\$329	\$59,220	\$391	\$11,730	\$70,950
<b>Middle School – Emotional Behavioral</b> Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	6-8	\$258	\$46,440	\$263	\$7,890	\$54,330	\$329	\$59,220	\$391	\$11,730	\$70,950
<b>Middle School – Pragmatic, Sensory, and Behavior</b> Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	6-8	\$258	\$46,440	\$263	\$7,890	\$54,330	\$329	\$59,220	\$391	\$11,730	\$70,950
<b>High School &amp; Middle School – School &amp; Life Skills Training ISN</b> Member and Non-Member Tuition Includes: SLP, OT, PT, BCBA, SW	6 – Age 22	\$316	\$56,880	\$322	\$9,660	\$66,540	\$402	\$72,360	\$466	\$13,980	\$86,340
<b>High School – School &amp; Vocational Training</b> Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9 – Age 22	\$210	\$37,800	\$214	\$6,420	\$44,220	\$267	\$48,060	\$333	\$9,990	\$58,050
<b>High School – School &amp; Life Skills Training</b> Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9 – Age 22	\$210	\$37,800	\$214	\$6,420	\$44,220	\$267	\$48,060	\$333	\$9,990	\$58,050
<b>High School – School to Work Program</b> Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9 – Age 22	\$210	\$37,800	\$214	\$6,420	\$44,220	\$267	\$48,060	\$333	\$9,990	\$58,050
<b>High School – Alternative Program</b> Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9-12	\$226	\$40,680	\$230	\$6,900	\$47,580	\$288	\$51,840	\$349	\$10,470	\$62,310
<b>High School – Alternative Vocational Program</b> Member District Tuition Includes: SLP, OT, PT, BCBA, SW Non-Member District Tuition Includes: BCBA, SW	9-12	\$226	\$40,680	\$230	\$6,900	\$47,580	\$288	\$51,840	\$349	\$10,470	\$62,310

**\* DRAFT\* Valley Collaborative 2025 -2026 Contract & Related Services Rates \* DRAFT\***

<b>Hourly Services</b>	<b>Member District</b>	<b>Non-Member District</b>
Speech, Occupational, and Physical Therapy	\$108/hr.	\$140/hr.
Board Certified Behavior Analyst	\$108/hr.	\$140/hr.
Social Work	\$108/hr.	\$140/hr.
Reading Specialist	\$108/hr.	\$140/hr.
Transition Specialist	\$108/hr.	\$140/hr.
Cognitive/Intelligence Testing – Three Year Evaluations	\$108/hr.	\$140/hr.
Tutoring	\$54/hr.	\$71/hr.
1:1 District Paid Aide	\$253/day	\$328/day
Nurse	Contingent on qualifications	Contingent on qualifications
Interim Alternative Education Setting – Extended Evaluation	program tuition day rate + \$54/hr. related services	program tuition day rate + \$71/hr. related services
Initial/Reevaluation/ 3 year Evaluations	N/A	billed at the hourly rate for the appropriate service



# Valley Collaborative 2024 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

***Academic and fiscal year:*** 2023-2024 – FY '24

## 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'24 school year was very successful programmatically and financially.

The 2023/24 school year has been a very successful year at Valley Collaborative. Valley continues to enjoy a reputation for high quality programming and operational excellence. FY'24 resulted in an overall enrollment increase in our K12 and DDS programs. Valley was inundated with audits this past year. Our small but mighty team excels under pressure and tight timelines. Here's an overview:

- DESE Coordinated Program Review – Mid-Cycle Review: Valley has concluded its Mid-Cycle Review and the feedback from the DESE Office of Approved Special Education Schools (OASES) included, below.

**Results:** A+/Exemplary

- Administrative teams had an impressively long tenure. (This is significant because we are in a field where it is typical for key positions to be vacant and/or hard to fill. Fortunately, when people come to Valley, they fall in love with our mission and vision and stay for a very long time.)
- Students were engaged in rigorous curriculum/programming.
- They observed Valley's staff interacting with students in a caring and compassionate manner.
- Our systems throughout the Collaborative were consistent and followed with fidelity.
- Staff were well trained including but not limited to top tier therapeutic teams, educators who deliver high quality programs consistent with the state standards, and highly trained Special Education Assistants. (Valley's successful efforts to put into place the Academy for Special Education Assistants is noteworthy.)
- DESE protocols and procedures were followed with fidelity.
- Staff were committed and devoted to the mission of Valley.
- They wished that Valley could train other Collaboratives on how to do the exceptional work they witnessed.

- DESE Collaborative Financial Review: Valley still has not received the draft results from the DESE Collaborative Financial Review performed by MARCUM Accounting for DESE in May 2024. The Department continues to work through some technical matters regarding how certain DESE guidance and regulations are being interpreted by Collaboratives across the Commonwealth. It is not clear when we will have a draft version to review. Valley is proud to be a thought partner and the pilot site for this new financial review process that all Collaboratives will undergo every six years.

**Tentative Results:** the feedback to date has been Exemplary

- FY'24 Independent Financial Audit: Valley's FY'24 Independent Financial Audit, performed by Fritz DeGuglielmo, LLC, has been completed. Daniel Schaffner, CPA, and his team. Valley is proud to say that the audit was again this year finding-free and demonstrates Valley's commitment to sound, competent, financial management/oversight. The Board of Directors and Valley's Administration team take very seriously its responsibility to be good stewards of public funds. Valley had another financially successful year in FY'24, ending the year with \$2.0M in profit with \$1.67M being returned to Member School Districts. Our systems and processes have never been more effective. Daniel Schaffner reported out to the Board at the November 21, 2024 Board of Directors meeting.

**Results:** A+/Exemplary

- DDS CORI Audit: for the first time, on September 24, 2024 DDS performed a CORI audit to ensure Valley Collaborative was in full-compliance with all procedures and protocols.

**Results:** A+/Exemplary

- DDS DPPC Audit: to ensure compliance with Nicky's Law, the Disabled Persons Protection Commission (DPPC) is authorized to conduct periodic compliance reviews of DDS and agencies defined as Employers (Valley Collaborative). Valley completed its first compliance review on September 6, 2024. This review included DDS staff hired after July 1, 2023, along with their signed DPPC Consent Form and Valley's internal policies and procedures to adhere to M.G.L. c. 19C § 15.

**Results:** A+/Exemplary

**Financial Highlights:**

- During the fiscal year ended June 30, 2024, the Collaborative's overall net position increased by approximately \$1,091,000.
- Total assets increased by approximately \$1,555,000 primarily as a result of continued strong operations and oversight increasing the overall cash position of the Collaborative.
- Total liabilities decreased by approximately \$638,000 which was primarily the result of the decrease in the year's pay down of lease liability of approximately \$387,000 and the adjustment in the OPEB liability of approximately \$588,000 due to the updated actuarial study and \$758,000 as a result of the timing of the payback of credit to the member districts that occurred in fiscal year 2023 but not in fiscal year 2024.
- The Collaborative realized an increase in net position from operations, including depreciation on capital assets, right-of-use lease expense and other post-employment benefits expense, of approximately \$1,091,000.
- The total assets at June 30, 2024 were \$22,669,446.
- Valley's Capital fund remains fully funded with \$1.5 million in FY '24.

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,

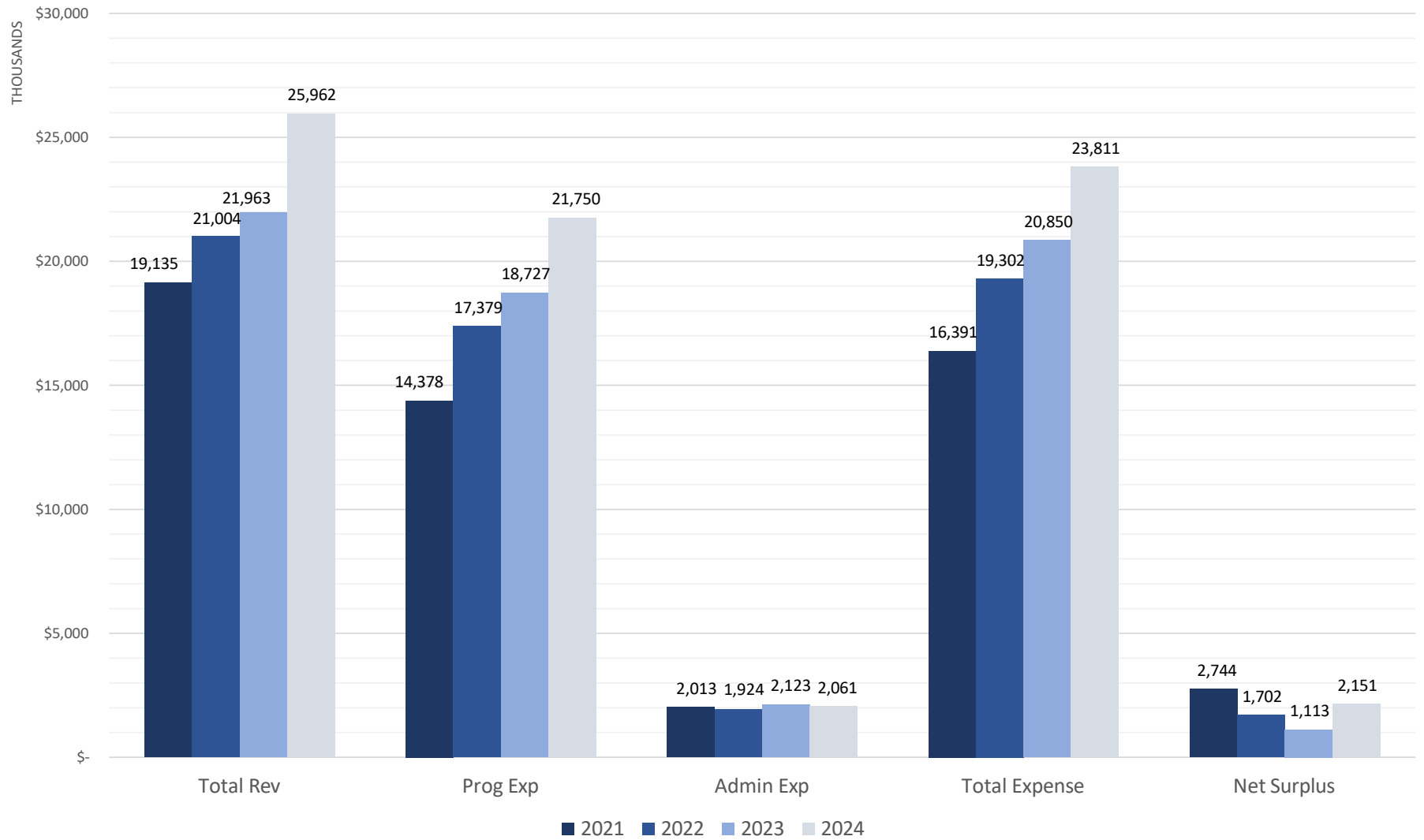


Chris A. Scott  
Executive Director Valley Collaborative

Valley Collaborative  
Summary of Financial Activity  
For the year ended June 30, 2024

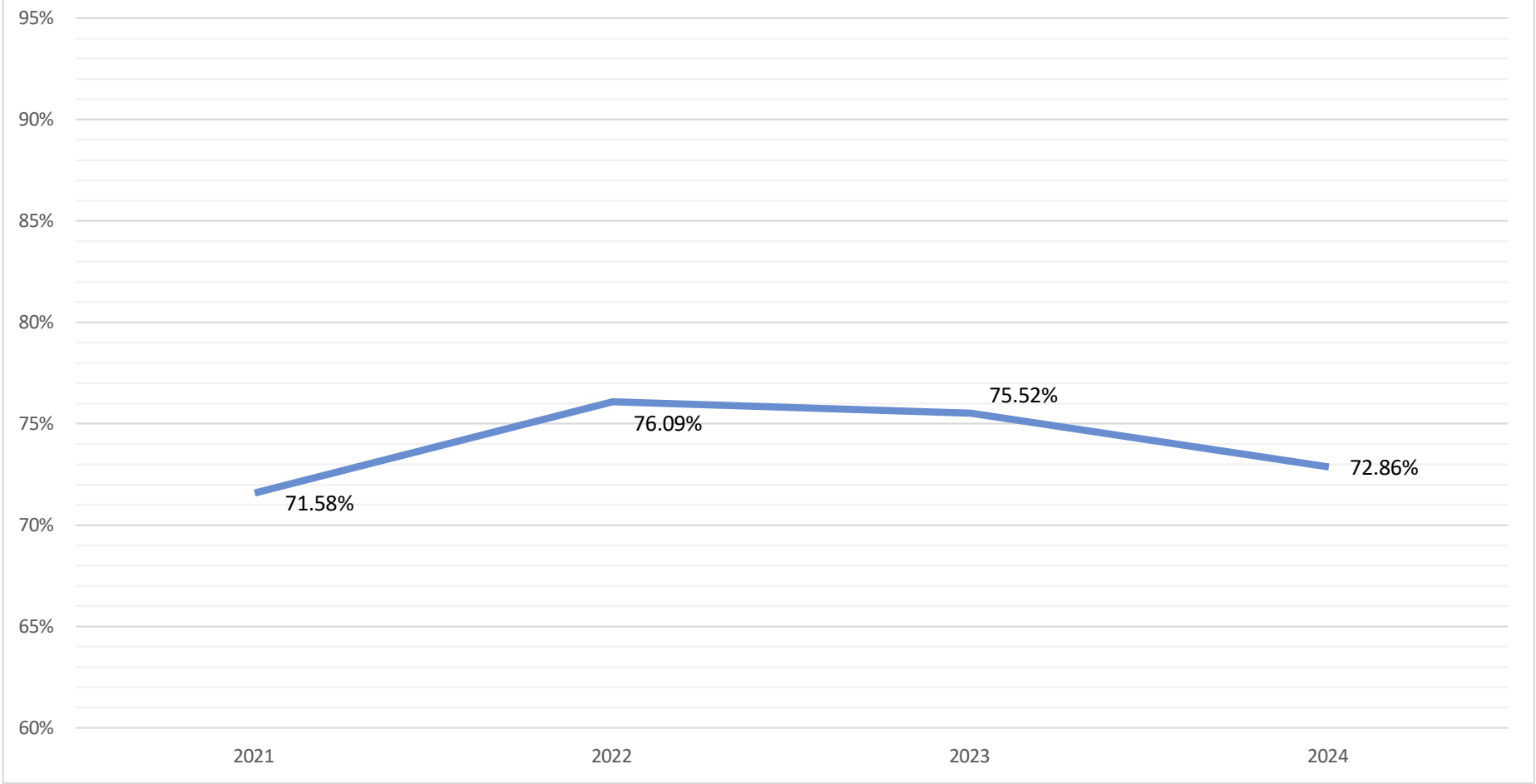
## General Fund Activities

(Excludes Transportation and On-Behalf)

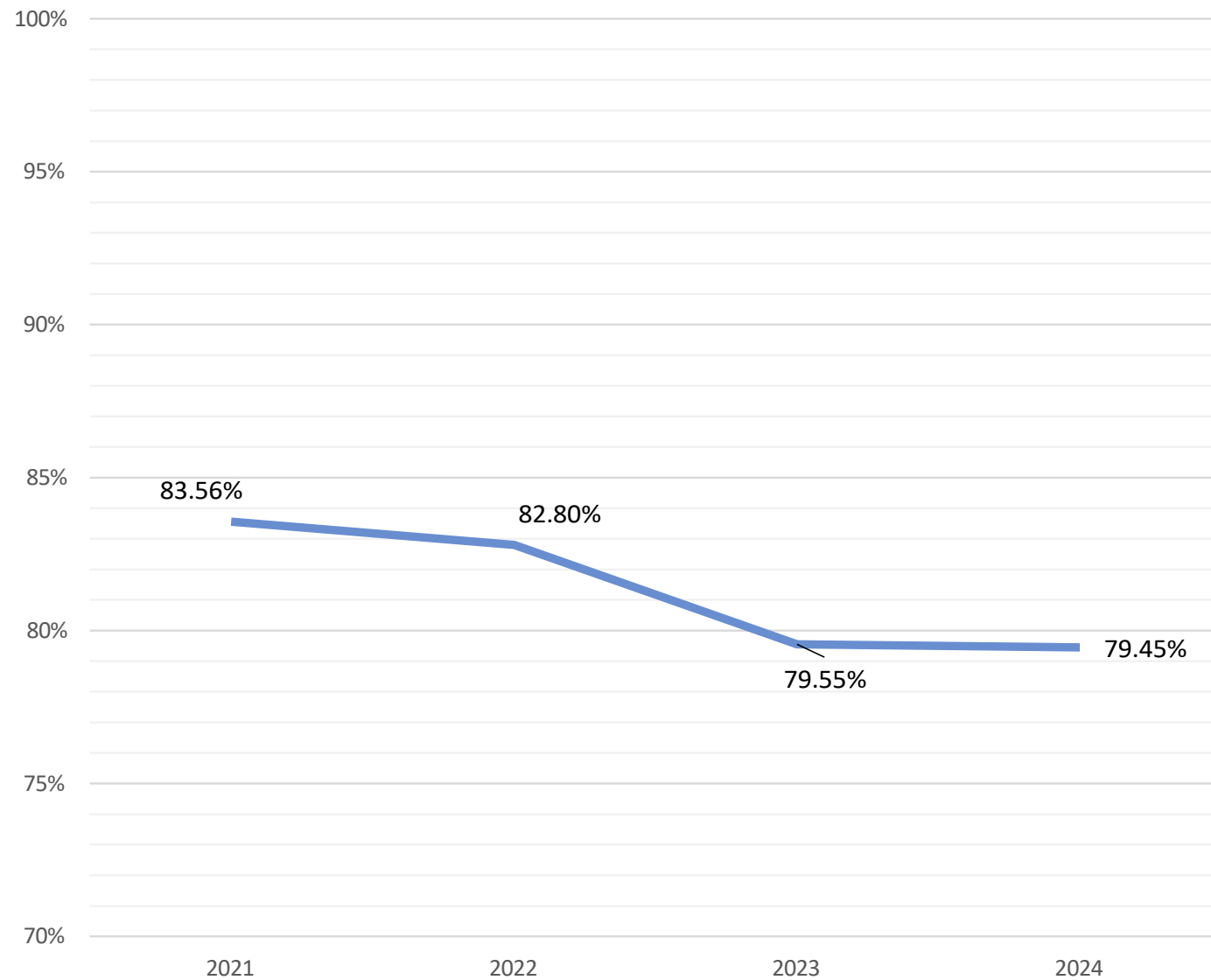




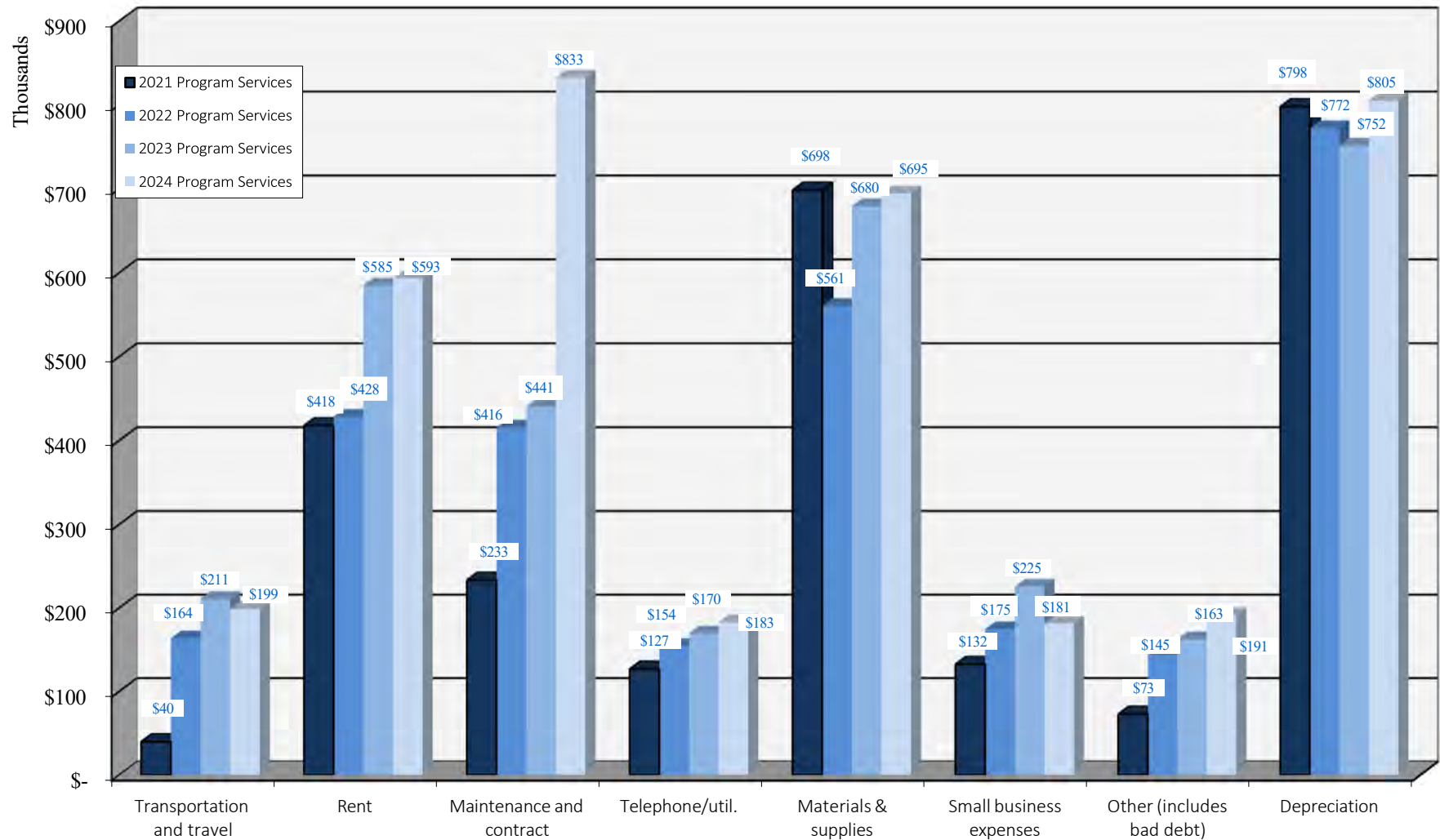
# Personnel Expense as a Percentage of Revenue



## Personnel Expense as a Percentage of Total Expense



## Program Expense Comparison (Excludes Payroll)



## 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 48 years.

## Revenue and Expenditure Information for the Subject Year

Please see full financial audit, posted on the website and page 28 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 '24 were:

Chairperson Dr. Jay Lang, Superintendent of the Chelmsford Public Schools  
Dr. Kerry Clery, Superintendent of the Billerica Public Schools  
Dr. Michael Flanagan, Superintendent of the Tyngsborough 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:

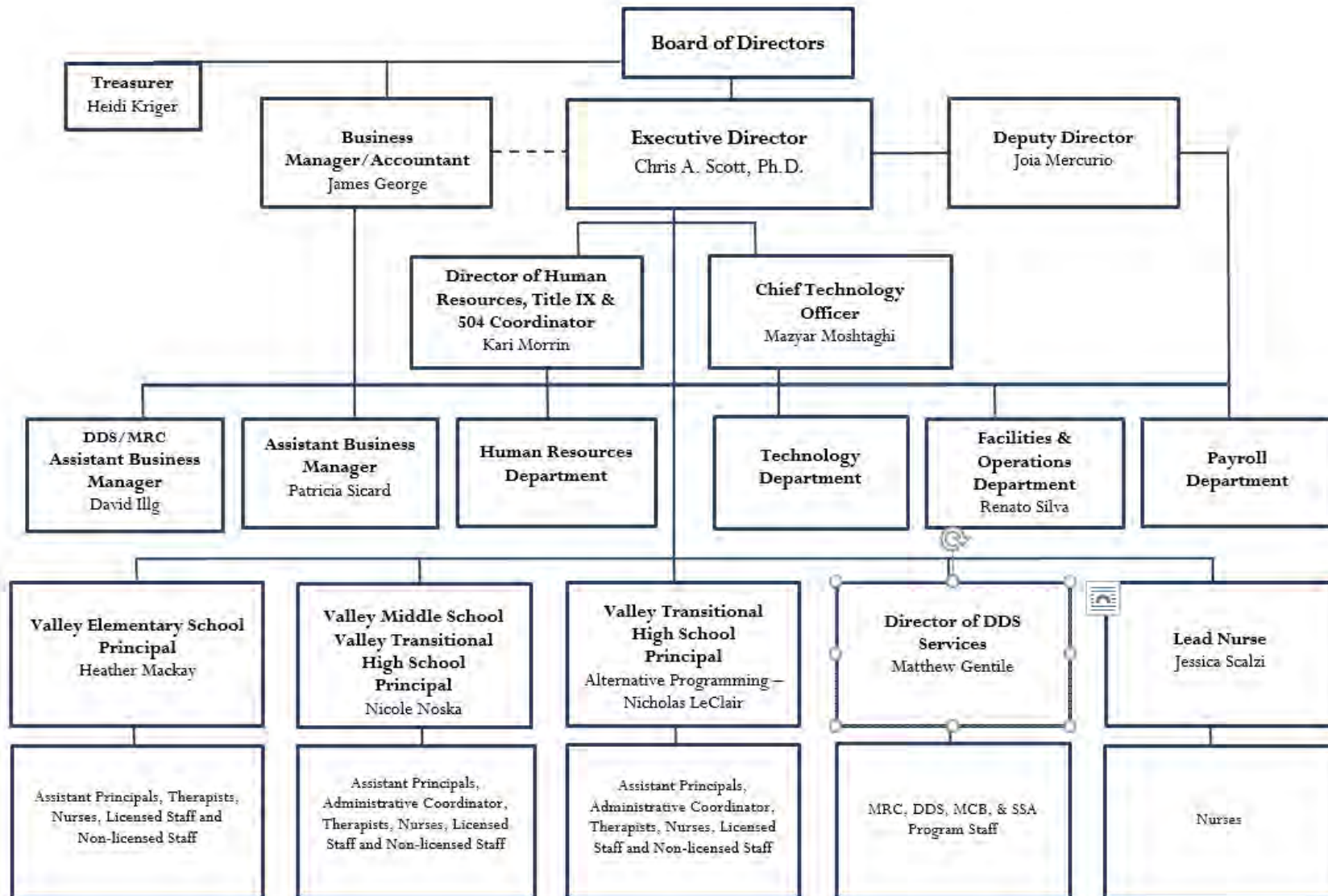
Dr. Chris A. Scott, Executive Director  
Mr. James George, Business Manager/Accountant  
Ms. Joia Mercurio, Deputy Director  
Ms. Kari Morrin, Director of Human Resources

Mr. Matthew Gentile, Director of DDS  
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

## 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.

## 2023-2024 Average Number of Students

Valley Collaborative served 310 students (K-Age22) during the 2023-2024 school year. Valley's Adult Services served 147 individuals in our DDS program and 170 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, BCBAs, 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 2023-2024 school year, Valley provided 4 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.

#### 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 '24 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)			\$616.35					\$663.38			\$639.87
Elementary School - Emotional Behavioral	\$445.53	\$611.71			\$699.38	\$622.12	\$609.77		\$245.12	\$582.66	\$545.18
Elementary School - Pragmatic, Sensory, and Behavior	\$445.53	\$611.71			\$699.38	\$622.12	\$609.77		\$245.12	\$582.66	\$545.18
Middle School - Emotional Behavioral	\$445.53	\$611.71				\$622.12	\$609.77		\$245.12		\$506.85
Middle School – Pragmatic, Sensory, and Behavior	\$445.53	\$611.71				\$622.12	\$609.77		\$245.12		\$506.85
High School & Middle School - School & Life Skills Training ISN	\$445.53	\$611.71	\$616.35		\$699.38		\$609.77		\$245.12	\$582.66	\$544.36
High School - School & Vocational Training		\$611.71	\$616.35		\$699.38		\$609.77		\$245.12		\$556.47
High School - School & Life Skills Training	\$445.53	\$611.71	\$616.35		\$699.38	\$622.12	\$609.77		\$245.12	\$582.66	\$554.08
High School - School to Work Program											N/A
High School - Alternative Program				\$382.49	\$699.38					\$582.66	\$554.84
High School - Alternative Vocational Program											N/A

## Quantitative Comparisons to Private Schools

### FY '24 VALLEY MEMBER & NON-MEMBER TUTION RATES VS. PRIVATE SCHOOLS\*

Valley Collaborative Program	Private Schools Average	Member District Per Diem Tuition	Member District Per Diem Savings	Member District Percent Cost Savings	Non-Member District Per Diem Tuition	Non-Member District Per Diem Savings	Non-Member District Percent Cost Savings
Intensive Special Needs (ISN)	\$639.87	\$302.82	\$337.05	53%	\$385.88	\$253.99	40%
Elementary School - Emotional Behavioral	\$545.18	\$247.20	\$206.16	38%	\$315.00	\$230.18	42%
Elementary School - Pragmatic, Sensory, and Behavior	\$545.18	\$247.20	\$206.16	38%	\$315.00	\$230.18	42%
Middle School - Emotional Behavioral	\$506.85	\$247.20	\$188.23	37%	\$315.00	\$191.85	38%
Middle School – Pragmatic, Sensory, and Behavior	\$506.85	\$247.20	\$188.23	37%	\$315.00	\$191.85	38%
High School & Middle School - School & Life Skills Training ISN	\$544.36	\$302.82	\$146.40	27%	\$385.88	\$158.49	29%
High School - School & Vocational Training	\$556.47	\$184.37	\$265.53	48%	\$234.94	\$321.53	58%
High School - School & Life Skills Training	\$554.08	\$184.37	\$271.41	49%	\$234.94	\$319.14	58%
High School - School to Work Program		\$184.37	N/A	N/A	\$234.94	N/A	N/A
High School - Alternative Program	\$554.84	\$216.30	\$223.97	40%	\$275.63	\$279.22	50%
High School - Alternative Vocational Program		\$216.30	N/A	N/A	\$275.63	N/A	N/A

**Valley Collaborative**

Financial Statements

For the Year Ended June 30, 2024

**Valley Collaborative**  
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For the Year Ended June 30, 2024

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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, 2024, 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, 2024, 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, OPEB plan required supplementary information 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 21, 2024, 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 21, 2024



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, 2024 with comparative information from the fiscal years ended June 30, 2023 and 2022. 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>2024</u>	<u>2023</u>	<u>2022</u>
Assets			
Current Assets	\$11,859,954	\$ 9,638,049	\$ 8,445,166
Non-current assets, net**	<u>9,718,962</u>	<u>10,385,960</u>	<u>11,157,458</u>
Total Assets	<u>21,578,916</u>	<u>20,024,009</u>	<u>19,602,624</u>
Deferred Outflows Related to OPEB	<u>1,090,530</u>	<u>1,943,312</u>	<u>2,010,393</u>
Total Assets and Deferred Outflows of Resources	<u>\$22,669,446</u>	<u>\$21,967,321</u>	<u>\$21,613,017</u>

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

Liabilities			
Current Liabilities	\$ 3,163,986	\$ 2,933,189	\$ 2,043,673
Long Term Liabilities**	<u>4,057,503</u>	<u>4,925,869</u>	<u>5,328,811</u>
Total Liabilities	<u>7,221,489</u>	<u>7,859,058</u>	<u>7,372,484</u>
Deferred Inflows Related to OPEB	<u>3,285,540</u>	<u>3,037,142</u>	<u>2,508,045</u>
Net Position			
Unrestricted	\$ 4,023,633	\$ 2,658,926	\$ 3,005,486
Restricted – grants and contributions	37,641	30,583	23,891
Restricted – renovation project/capital reserve	1,500,000	1,500,000	1,500,000
Invested in right-of-use assets, net of liabilities**	( 147,684)	( 58,449)	( 32,684)
Invested in capital assets, net of related debt	<u>6,748,827</u>	<u>6,940,061</u>	<u>7,235,795</u>
Total Net Position	<u>\$12,162,417</u>	<u>\$11,071,121</u>	<u>\$11,732,488</u>

During the fiscal year ended June 30, 2024, the Collaborative's overall net position increased by approximately \$1,091,000. Total assets increased by approximately \$1,555,000 primarily as a result of continued strong operations and oversight increasing the overall cash position of the Collaborative. Total liabilities decreased by approximately \$638,000 which was primarily the result of the decrease in the year's pay down of lease liability of approximately \$387,000 and the adjustment in the OPEB liability of approximately \$588,000 due to the updated actuarial study and \$758,000 as a result of the timing of the payback of credit to the member districts that occurred in fiscal year 2023 but not in fiscal year 2024. Liabilities also increased by \$510,000 in prepaid tuition paid by two of the member districts in comparison to fiscal year 2023. The remaining difference is a result of the timing of payments in comparison to the prior fiscal year relating to the various accrued expenses and payables. The Collaborative realized an increase in net position from operations, including depreciation on capital assets, right-of-use lease expense and other postemployment benefits expense, of approximately \$1,091,000.

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.

#### SUMMARY OF ACTIVITIES

	2024	2023	2022
Revenues/Gains*	\$26,075,648	\$21,984,406	\$21,050,749
Program Expenses/Losses*	22,030,507	19,048,642	17,879,061
Administrative Expenses/Losses*	<u>2,075,632</u>	<u>2,137,683</u>	<u>1,941,085</u>
Total Expense*	<u>24,106,139</u>	<u>21,186,325</u>	<u>19,820,146</u>
Change in net position, before increase in net retirement health benefit obligation and credits to member districts	1,969,509	798,081	1,230,603
Increase in net retirement health benefit obligation	<u>(573,661)</u>	<u>(643,839)</u>	<u>(849,716)</u>
Change in net position before credits to member districts	1,395,848	154,242	380,887
Credits to member districts	<u>( 304,552)</u>	<u>( 815,609)</u>	<u>-</u>
Change in Net Position**	<u>\$ 1,091,296</u>	<u>(\$ 661,367)</u>	<u>\$ 380,887</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 2024 and 2023 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, 2024, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$4,091,000 (19%). 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%). The changes within fiscal years are due primarily to changes in student enrollment in the respective years. Changes in fiscal year 2024 enrollment are primarily a result of expanding of programs and offerings to the area districts.

#### Operating Expenses

In the fiscal year ended June 30, 2024, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$2,920,000, or 14%, compared to the fiscal year ended June 30, 2023. Increases in expenses were primarily a result of increased employee and benefit costs, as well as maintenance and occupancy costs. Personnel costs increased by approximately \$2,395,000 in the fiscal year ended June 30, 2024 as a result for the increase in staffing needs to support operations. Maintenance and occupancy costs increased by approximately \$480,000 and training expenses increased by approximately \$20,000. Maintenance and occupancy costs increased as a result of the repairs and updates made across the properties occupied by the Collaborative as well as general increases in utilities. Training expenses saw increases as a result of the increase in new staff employed by the Collaborative as well as the full integration of the SPEDfi program and getting all users acclimated to the system.

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.

### **Governmental Funds Financial Highlights**

The Collaborative reported a total general fund balance of \$7,499,174, of which \$46,380 was nonspendable and the remaining \$7,452,794 was unassigned. The fund balance increased \$1,938,367 over the prior fiscal year, primarily due to net operating surplus of \$2,151,119 plus \$91,800 received as trade-in value for vehicles disposed of to be used against the purchase price of new vehicles and decreased by \$304,552 of credits issued to member districts. Prepaid expenses decreased by \$249,225, primarily due to the use of the prepaid rent included as part of the Tyngsborough agreement. Cash increased by \$1,985,566 and accounts receivable increased by \$485,564.

Due to strong management, since the year ended June 30, 2013, the Collaborative has returned more than \$12,119,000 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, 2024, the Collaborative purchased and capitalized eight vehicles, leasehold improvements and other equipment for use in its program with a total cost of \$613,951. The Collaborative did trade in seven vehicles in fiscal year 2024 totaling a trade-in value of \$91,800.

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.

As of June 30, 2024, 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, 2024 was approved by its Board of Directors and then amended on January 11, 2024. For the fiscal year ended June 30, 2024, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$25,963,000 compared to final budgeted revenues of approximately \$24,805,000. 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 \$23,198,000 compared to final budgeted expenses of approximately \$23,076,000. The difference between actual expenses incurred and budgeted expenses is primarily from increases relating to the hiring of additional staff.

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.

### **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., 40 Linnell Circle, Billerica, MA 01821, or at 978-528-7800.

**Valley Collaborative**  
Statement of Net Position  
June 30, 2024

**Assets**

Current Assets	
Cash and cash equivalents	\$ 7,993,596
Accounts receivable, net	3,819,978
Prepaid expenses and other assets	46,380
Total Current Assets	<u>11,859,954</u>
Non-current Assets	
Right-of-use leased assets, net of accumulated amortization	2,970,135
Capitalized assets, net	6,748,827
Total Non-current Assets	<u>9,718,962</u>
Total Assets	<u>21,578,916</u>

**Deferred Outflows of Resources**

Deferred Outflows of Resources Related to OPEB	1,090,530
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 22,669,446</u></b>

**Liabilities, Deferred Inflows and Net Position**

Current Liabilities	
Accounts payable and accrued liabilities	\$ 1,746,167
Deferred revenues	1,010,000
Credits due to member districts	66,972
Lease liability, current portion	340,847
Total Current Liabilities	<u>3,163,986</u>
Non-current Liabilities	
Lease liabilities, net of current portion	2,776,972
Net OPEB liability	1,280,531
Total Non-current Liabilities	<u>4,057,503</u>
Total Liabilities	<u>7,221,489</u>

**Deferred Inflows of Resources**

Deferred Inflows of Resources Related to OPEB	<u>3,285,540</u>
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**Net Position**

Net Position	
Unrestricted	4,023,633
Restricted - contributions and other	37,641
Restricted - capital reserve fund	1,500,000
Invested in right-of-use leased assets, net of related liabilities	(147,684)
Invested in capital assets, net of related debt	6,748,827
Total Net Position	<u>12,162,417</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b><u>\$ 22,669,446</u></b>



**Valley Collaborative**  
Statement of Activities  
For the year ended June 30, 2024

Functions/ Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Adult Services and Operating Grants/Contrib- utions	
<b>Governmental Activities:</b>				
Administration	\$ 2,075,632	\$ -	\$ -	\$ (2,075,632)
Education	20,542,841	21,213,926	4,626,464	5,297,549
Intergovernmental revenue and expense	3,736,565	-	3,736,565	-
Other postemployment benefits	573,661	-	-	(573,661)
Interest expense	206,717	-	-	(206,717)
Capital asset depreciation and amortization	805,185	-	-	(805,185)
Right-of-use asset amortization	475,764	-	-	(475,764)
<b>Total Governmental Activities</b>	<b>\$ 28,416,365</b>	<b>\$ 21,213,926</b>	<b>\$ 8,363,029</b>	<b>\$ 1,160,590</b>
<b>General Revenue and Other:</b>				
Interest				59,537
Gain on disposal of assets				91,800
Other				83,921
Credits to member districts				(304,552)
<b>Total General Revenue and Other</b>				<b>(69,294)</b>
<b>Change in Net Position</b>				<b>1,091,296</b>
<b>Net Position, Beginning of Year</b>				<b>11,071,121</b>
<b>Net Position, End of Year</b>				<b>\$ 12,162,417</b>

**Valley Collaborative**  
Balance Sheet  
Governmental Funds  
June 30, 2024

	<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	\$ 6,455,955	\$ 1,500,000	\$ 37,641	\$ 7,993,596
Accounts receivable, net	3,819,978	-	-	3,819,978
Prepaid expenses and other assets	46,380	-	-	46,380
<b>Total Assets</b>	<b>\$ 10,322,313</b>	<b>\$ 1,500,000</b>	<b>\$ 37,641</b>	<b>\$ 11,859,954</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,746,167	\$ -	\$ -	\$ 1,746,167
Deferred revenues	1,010,000	-	-	1,010,000
Credits due to member districts	66,972	-	-	66,972
<b>Total Liabilities</b>	<b>2,823,139</b>	<b>-</b>	<b>-</b>	<b>2,823,139</b>
<b>Fund Balances:</b>				
Nonspendable	46,380	-	-	46,380
Restricted	-	1,500,000	37,641	1,537,641
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	7,452,794	-	-	7,452,794
<b>Total Fund Balances</b>	<b>7,499,174</b>	<b>1,500,000</b>	<b>37,641</b>	<b>9,036,815</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,322,313</b>	<b>\$ 1,500,000</b>	<b>\$ 37,641</b>	<b>\$ 11,859,954</b>

**Valley Collaborative**  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2024

<b>Total fund balances, governmental funds</b>	<b>\$ 9,036,815</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.	(3,285,540)
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.	2,970,135
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.	(1,280,531)
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.	(3,117,819)
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.	1,090,530
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>6,748,827</u>
<b>Net position of governmental activities</b>	<b><u><u>\$ 12,162,417</u></u></b>

**Valley Collaborative**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2024

	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>				
Tuition and service revenues	\$ 21,213,926	\$ -	\$ -	\$ 21,213,926
Adult services	4,605,105	-	-	4,605,105
Grants and contributions	-	-	21,359	21,359
Intergovernmental revenue	3,736,565	-	-	3,736,565
Interest	59,537	-	-	59,537
Other	83,921	-	-	83,921
Credits to member districts	(304,552)	-	-	(304,552)
<b>Total Revenues</b>	<b>29,394,502</b>	<b>-</b>	<b>21,359</b>	<b>29,415,861</b>
<b>Expenditures:</b>				
Administration	2,061,331	-	14,301	2,075,632
Program payroll	15,800,376	-	-	15,800,376
Program fringe benefits and payroll taxes	2,460,889	-	-	2,460,889
Professional and consulting fees	8,426	-	-	8,426
Transportation and travel	198,693	-	-	198,693
Maintenance and other occupancy	832,719	-	-	832,719
Telephone, communications and utilities	182,907	-	-	182,907
Materials, supplies and equipment	694,534	-	-	694,534
Small business expenses	181,366	-	-	181,366
Field trips	111,545	-	-	111,545
Training programs	34,271	-	-	34,271
Other	37,115	-	-	37,115
Intergovernmental expense	3,736,565	-	-	3,736,565
Capital outlay, net of debt incurred	613,951	-	-	613,951
Lease Service:				
Lease interest	206,717	-	-	206,717
Lease financing principal	386,530	-	-	386,530
<b>Total Expenditures</b>	<b>27,547,935</b>	<b>-</b>	<b>14,301</b>	<b>27,562,236</b>
Excess (Deficit) of Revenues over Expenditures	1,846,567	-	7,058	1,853,625
<b>Other Financing Sources:</b>				
Gain on assets	91,800	-	-	91,800
<b>Net Change in Fund Balances</b>	<b>1,938,367</b>	<b>-</b>	<b>7,058</b>	<b>1,945,425</b>
<b>Fund Balances, Beginning of Year</b>	<b>5,560,807</b>	<b>1,500,000</b>	<b>30,583</b>	<b>7,091,390</b>
<b>Fund Balances, End of Year</b>	<b>\$ 7,499,174</b>	<b>\$ 1,500,000</b>	<b>\$ 37,641</b>	<b>\$ 9,036,815</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, 2024

**Net change in fund balances of total governmental funds** **\$ 1,945,425**

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	613,951
Depreciation	(805,185)
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	386,530
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The change in accrual for other postemployment benefits reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.

Net change in other postemployment benefits (OPEB) accrual	<u>(573,661)</u>
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<b>Change in net position of governmental activities</b>	<b><u><u>\$ 1,091,296</u></u></b>
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**Valley Collaborative**  
Statement of Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
June 30, 2024

**Assets**

Assets	
Investments	\$ 7,374,283
Total Assets	<u>\$ 7,374,283</u>

**Net Position**

Net Position	
Net position held in trust for retirees' health insurance	\$ 7,374,283
Total Net Position	<u>\$ 7,374,283</u>



**Valley Collaborative**  
Statement of Changes in Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
For the year ended June 30, 2024

Additions:	
Contributions	\$ -
Investment gain	796,875
Total Additions	<u>796,875</u>
Deductions:	
Investment expenses	<u>21,299</u>
Total Deductions	<u>21,299</u>
Change in Net Position	<u>775,576</u>
Net Position – Beginning of Year	<u>6,598,707</u>
Net Position – End of Year	<u><u>\$ 7,374,283</u></u>

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

### **Collaborative**

Valley Collaborative (The “Collaborative”) is an educational collaborative of the school districts of Billerica, Chelmsford, Dracut, Groton-Dunstable Regional, Nashoba Valley Technical, North Middlesex Regional, Tewksbury, Tyngsborough, and Westford. The Collaborative is a public entity under the jurisdiction of its member school committees, whose appointees comprise its board of directors. The Collaborative provides high quality academic, therapeutic and vocational services to individuals referred by local school districts and social service agencies.

### **Basis of Presentation**

The Collaborative's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). The Governmental Accounting Standards Board (“GASB”) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Collaborative are discussed below.

The Collaborative's basic financial statements include both government-wide (reporting the Collaborative as a whole) and fund financial statements (reporting the Collaborative's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Governmental activities are generally financed through intergovernmental assessments or other non-exchange transactions. The Collaborative does not have any activities classified as business type activities.

### **Government-wide Statements**

In the government-wide Statement of Net Position, governmental columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets, receivables and deferred outflows of resources, as well as long-term liabilities, deferred inflows of resources and other liabilities reported on a full accrual basis. The Collaborative’s net position is reported in three parts—net investment in capital assets; restricted; and unrestricted. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Collaborative does allocate indirect expenses to functions in the Statement of Activities if there is a reasonable basis for doing so. Depreciation is reported as one amount, in total, on the Statement of Activities, and is not allocated among the respective functions.

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

### **Fund Financial Statements**

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB pronouncements set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Collaborative may electively add funds, as major funds, which have specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

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

The following governmental fund types are used by the Collaborative - the Collaborative does not use proprietary funds:

### **Governmental Funds:**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Collaborative:

*General fund* - is the general operating fund of the Collaborative. It is used to account for all financial resources not accounted for and reported in another fund.

*Capital reserve fund* - used to account for and report financial resources that are restricted, committed, or assigned to be used for the acquisition, construction, or renovation of major capital facilities or equipment.

*Non-major governmental funds* - consist of other special revenue and permanent funds that are aggregated and presented in the non-major governmental funds column on the government funds financial statements.

### **Fiduciary Funds:**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position presented in fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (retirees) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

### **Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

### **Cash and Cash Equivalents**

The Collaborative considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Collaborative maintains its uncollateralized cash balances in two financial institutions. The balances in one of the financial institutions are insured by the Federal Deposit Insurance Company up to \$250,000. From time to time, the Collaborative maintains bank account balances in excess of the federally insured limits. The Collaborative also maintains cash and cash equivalents at the Massachusetts Municipal Depository Trust which is collateralized by its underlying assets. At June 30, 2024, the Collaborative's uninsured cash balances, including reconciling items, totaled \$7,743,596. The Collaborative monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts.

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

**Fair Value Measurements and Investments**

The Collaborative has contributed \$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, 2024, 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	\$7,374,283	\$2,519,629

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, 2024 was \$775,576. There were no realized gains or losses during the year ended June 30, 2024. Investment fees for the year ended June 30, 2024 were \$21,299.

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 18% 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, 2024, there was an allowance for doubtful accounts of \$37,778.

**Credits Due to Member Districts**

“Credits due to member districts” represent member district credits issued during the fiscal year but not utilized by the district during the fiscal year. The credits are to be applied against future Collaborative invoices or disbursed to the member district and are not considered an agency fund of the Collaborative.

**Property and Equipment**

Property and equipment are capitalized at historical cost. Depreciation is computed on the straight-line method using estimated useful lives of two to five years for websites, computer equipment, furniture, fixtures, vehicles and program equipment and five to ten years for leasehold improvements. The Collaborative has purchased and renovated a building. The building and renovations are depreciated using estimated useful lives of 40 and 20 years, respectively.

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

### **Equity Classifications**

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

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

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

*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.

### **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 21, 2024, 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, 2024:

Tuition and services to districts	\$ 3,136,527
State contracts	<u>721,229</u>
	3,857,756
Allowance for doubtful accounts	<u>(37,778)</u>
	<u>\$ 3,819,978</u>

The Collaborative has established an allowance for doubtful accounts in the amount of \$37,778. 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, 2024, the Collaborative recorded no bad debt expense.

## NOTE C – CAPITAL ASSETS

A summary of depreciable capital assets follows:

	<u>Buildings &amp; Improvements</u>	<u>Furniture, Equipment &amp; Software</u>	<u>Vehicles</u>	<u>Total</u>
<u>COST</u>				
Balance, July 1, 2023	\$9,279,141	\$ 1,372,846	\$1,567,457	\$12,219,444
Additions	38,900	89,554	485,497	613,951
Disposals	<u>—</u>	<u>—</u>	<u>(194,478)</u>	<u>(194,478)</u>
	9,318,041	1,462,400	1,858,476	12,638,917
<u>ACCUMULATED DEPRECIATION</u>				
Balance, July 1, 2023	(3,588,256)	(1,197,522)	(1,171,105)	(5,956,883)
Additions	(507,375)	(77,500)	(220,310)	(805,185)
Disposals	<u>—</u>	<u>—</u>	<u>194,478</u>	<u>194,478</u>
	(4,095,631)	(1,275,022)	(1,196,937)	(6,567,590)
Net, June 30, 2024	<u>\$ 5,222,410</u>	<u>\$ 187,378</u>	<u>\$ 661,539</u>	<u>\$ 6,071,327</u>

Land in the amount of \$677,500 is not being depreciated. In fiscal 2024, the Collaborative capitalized \$38,900 for building improvements, \$485,497 for vehicles, and \$89,554 for office furniture and equipment. The Collaborative traded in various fully depreciated vehicles during the year ended June 30, 2024, and received \$91,800 of trade-in value toward the purchase of the new vehicles. Depreciation expense of \$805,185 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. 6/30/2024	Net Asset 6/30/2024	Liability Balance 6/30/2024
135 Coburn Road**	7/1/2016	17 years	\$255,950 (FY24)	6.00%	\$2,133,409	\$ 451,597	\$1,681,812	\$1,725,544
25 Linnell Circle	7/1/2022	3 years	\$158,249 (FY24)	6.00%	448,324	298,882	149,442	162,555
11 Executive Park Drive	6/1/2022	9.25 years	\$14,200 (FY24)	6.00%	1,429,413	290,532	1,138,881	1,229,720
Total Lease Agreements					\$4,011,146	\$1,041,011	\$2,970,135	\$3,117,819

\*\*Lease was modified during FY2022.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending	Principal	Interest	Total
30-Jun			
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
2029	210,811	107,739	445,410
Thereafter	1,669,883	226,798	1,896,681
	\$3,117,819	\$1,023,599	\$4,268,278

For the year ended June 30, 2024, total amortization expense of leased assets was \$475,764 and total interest expense on lease liabilities was \$206,717.

**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 2024, the Collaborative’s contributions on behalf of employees totaled \$486,688.

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, 2023 and was \$14,331,557 and \$21,794,595 under MSERS and MTRS, respectively. In fiscal 2024, the Collaborative recognized revenue and related expense of \$1,701,601 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2024, the Collaborative recognized revenue and related expense of \$2,034,964 (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, 2024 was \$111,676.

**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, 2024 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, 2024 the Collaborative did not transfer any additional funds to the trust. The Collaborative has transferred \$4,854,654 to date to the trust account.

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, 2024 Measurement Date, total Collaborative premiums plus implicit costs for the retiree medical program were \$91,727. The Collaborative also contributed \$0 to the OPEB Trust for a total contribution during the measurement period of \$91,727 to be reported in the financial statements for the fiscal year ending June 30, 2024.

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

### Investment Policy

The long-term rate of return on assets developed based on the Collaborative Investment Policy is 6.19%. The rate is comprised of a 4.06% 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>June 30, 2024</b>
I. Service Cost		\$ 948,235
II. 30-year level dollar amortization of NOL		58,797
III. Actuarial Determined Contribution [I. + II.]		1,007,032
IV. Contributions in relation to the actuarially determined contribution		(91,727)
V. Contribution deficiency / (excess) [III. + IV.]		<u>\$ 915,305</u>
Covered employee payroll		\$14,623,085
Contribution as a % of covered employee payroll		0.63%
Discount Rate		5.45%
Money Weighted Rate of Return		11.75%

### OPEB Liability and OPEB Expense

	<b>Fiscal Year Ended June 30, 2024</b>	
	<b>Collaborative Employees and Retirees</b>	<b>Total</b>
I. Total OPEB Liability as of June 30, 2023	\$8,654,814	\$8,654,814
II. Fiduciary Net Position as of June 30, 2023	<u>7,374,283</u>	<u>7,374,283</u>
III. Net OPEB Liability (Asset) as of June 30, 2023 [I.-II.]	1,280,531	1,280,531
IV. Service Cost	948,235	948,235
V. Interest on Total OPEB Liability (Asset), Service Cost, and Benefit Payments	436,623	436,623
VI. Projected Earnings on OPEB Plan Investments	(349,622)	(349,622)
VII. Net Recognition of Deferred (Inflows)/Outflows	<u>(369,848)</u>	<u>(369,848)</u>
VIII. Financial Statement Expense [IV.+V.+VI.+VII.]	665,388	665,388
IX. Employer Share of Costs	(91,727)	(91,727)
X. Employer (Payments) Withdrawals to/from OPEB Trust	-	-
XI. Total Employer Contribution [IX.+X.]	<u>( 91,727)</u>	<u>( 91,727)</u>
XII. Net OPEB Expense [VIII.+XI.]	<u>\$ 573,661</u>	<u>\$ 573,661</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, 2024 Measurement Date would increase to \$11,151,767 and Net OPEB Liability would increase to \$3,777,484. 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 \$6,846,363 and the Net OPEB Liability would decrease to \$527,920.

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

Effect of 1% Change in Discount Rates

As of the June 30, 2024 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$7,125,638 and the Net OPEB Liability would decrease to \$248,645. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$10,654,405 and the Net OPEB Liability would increase to \$3,280,122.

Actuarial Methods and Assumptions

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

Actuarial Cost Method:	Individual Entry Age Normal
Discount Rate:	5.45% per annum (previously 4.69%)
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

Changes in Net OPEB Liability			
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
<b>I. Balances at June 30, 2023</b>	\$ 8,406,758	\$ 6,598,707	\$ 1,808,051
<b>II. Prior Period Adjustment</b>	-	-	-
<b>III. Balances for June 30, 2023 with Adjustment [I.+II.]</b>	8,406,758	6,598,707	1,808,051
<b>Changes for the year:</b>			
IV. Service Cost	948,235	-	948,236
V. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	436,623	-	436,623
VI. Changes in Benefit Terms*	-	-	-
VII. Changes in assumptions**	(1,045,075)	-	(1,045,075)
VIII. Differences between actual and expected experience**	-	-	-
IX. Net Investment Income	-	775,576	(775,576)
X. Employer Contributions (Withdrawals) to/from Trust	-	91,727	(91,727)
XI. Benefit payments withdrawn from Trust	-	(91,727)	91,727
XII. Benefit payments excluding Implicit Cost	(77,701)	-	(77,701)
XIII. Implicit Cost Amount	(14,026)	-	(14,026)
XIV. Total Benefit payments including Implicit Cost [XII.+XIII.]	(91,727)	-	(91,727)
XV. Administrative and Other Charges	-	-	-
XVI. Other Charges	-	-	-
<b>XVII. Net Changes</b>			
<b>[IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]</b>	\$ 248,056	\$ 775,576	(\$ 527,520)
<b>XVI. Balances at June 30, 2024 [III.+XVII.]</b>	\$ 8,654,814	\$ 7,374,283	\$ 1,280,531

\* 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

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of differences between expected & actual experience										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2024	2025	2026	2027	2028	2029	There- after
2019	(1,703,175)	7.00	(243,309)	(243,311)	(243,309)	-	-	-	-	-
2020	(469)	7.00	(134)	(67)	(67)	(67)	-	-	-	-
2021	(1,125,612)	7.00	(482,404)	(160,802)	(160,802)	(160,802)	(160,800)	-	-	-
2022	-	7.00	-	-	-	-	-	-	-	-
2023	(1,278,180)	7.00	(912,986)	(182,597)	(182,597)	(182,597)	(182,597)	(182,597)	(182,598)	-
2024	-	7.00	-	-	-	-	-	-	-	-
Total Remaining Balance			(1,638,833)							
Net increase (decrease) in OPEB Expense				(586,777)	(586,775)	(343,466)	(343,397)	(182,597)	(182,598)	-



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

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumptions										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2024	2025	2026	2027	2028	2029	There-after
2019	2,659,477	7.00	379,927	379,925	379,927	-	-	-	-	-
2020	-	7.00	-	-	-	-	-	-	-	-
2021	467,416	7.00	200,320	66,774	66,774	66,774	66,772	-	-	-
2022	(1,136,144)	7.00	(649,226)	(162,306)	(162,306)	(162,306)	(162,306)	(162,308)	-	-
2023	714,395	7.00	510,283	102,056	102,056	102,056	102,056	102,056	102,059	-
2024	(1,045,075)	7.00	(895,779)	(149,296)	(149,296)	(149,296)	(149,296)	(149,296)	(149,296)	(149,299)
Total Remaining Balance			(454,475)							
Net increase (decrease) in OPEB Expense				237,153	237,155	(142,772)	(142,774)	(209,548)	(47,237)	(149,299)

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of differences between projected & actual earnings on OPEB plan investments										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2024	2025	2026	2027	2028	2029	There-after
2019	(30,347)	7.00	-	-	-	-	-	-	-	-
2020	18,043	7.00	-	3,607	-	-	-	-	-	-
2021	(755,533)	7.00	(151,105)	(151,107)	(151,105)	-	-	-	-	-
2022	1,236,152	7.00	494,462	247,230	247,230	247,232	-	-	-	-
2023	(173,824)	7.00	(104,296)	(34,764)	(34,764)	(34,764)	(34,768)	-	-	-
2024	(425,953)	7.00	(340,763)	(85,190)	(85,190)	(85,190)	(85,190)	(85,193)		
Total Remaining Balance			(101,702)							
Net increase (decrease) in OPEB Expense				(20,224)	(23,829)	127,278	(119,958)	(85,193)	-	-

**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, 2024, 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 2024 were as follows:

<u>Name</u>	<u>Title</u>	<u>Total Compensation</u>
Chris A. Scott, PhD	Executive Director	\$241,184
Joia Mercurio	Deputy Director	\$145,964
Nicole Noska	Principal	\$145,021
Kari Ann Morrin	Director of Human Resources	\$136,577
Matthew Gentile	Director of DDS Services	\$129,927

#### 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.

#### Director of DDS Services:

Responsible for coordinating services and activities relating to vocational preparedness and program enhancement while being the liaison between the Collaborative and local business partners. Other responsibilities include supervising direct support and job development staff and overseeing state agency contracts.

### 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 \$4,011,263 for the year ended June 30, 2024, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments.

### Amounts expended on administration and overhead

Administrative expenses of \$2,075,632 for the year ended June 30, 2024, include all costs that cannot be directly or reasonably applied to a program of the Collaborative. Administrative expenses include salaries, related benefits and payroll taxes, associated with the Collaborative's administrative office (i.e., Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (i.e. occupancy, supplies, etc.). The Collaborative directly applies salaries, where appropriate, to its programs and allocates related employee benefits and taxes to those programs. Occupancy, supplies, maintenance and any other cost that can be directly applied, or reasonably allocated, are reported under program expense.

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

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

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

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

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

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

Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Notes C and D to the financial statements. The Collaborative leases classroom and other program space within Tyngsborough, a member district. For the year ended June 30, 2024, 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

Cumulative Surplus Calculation – FY24				Page(s) in financial statements
(A)	<b>Surplus as of June 30, 2023</b>	\$	5,560,807	(A) <b>p. 12</b>
	<i>(Breakdown of use of 2023 surplus)</i>			
	B(1) used to support the FY24 budget	\$	-	
	B(2) issued as credits to member districts	\$	304,552	
	B(3) issued as a check(s) to member district(s)	\$	-	
	B(4) deposited to a restricted account(s)	\$	-	
(B)	<b>Board voted uses of surplus funds during FY24</b>	<i>(total from B1:B4)</i>	\$ 304,552	(B) <b>p. 12</b>
(C)	<b>Unexpended FY24 General Funds</b>		\$ 2,242,919	(C) <b>p. 12</b>
(D)	Cumulative Surplus as of June 30, 2024	$(A) - (B) + (C) = (D)$	\$ 7,499,174	(D) <b>p. 12</b>
(E)	<b>FY24 Total General Fund Expenditures*</b>		\$ 23,922,481	(E) <b>p. 12</b>
(F)	Cumulative Surplus Percentage	$(D) \div (E)$	<b>31.35%</b>	(F)
<b>CUMULATIVE SURPLUS REDUCTION</b>				
<b>Allowable uses of surplus - in excess of the 25% limit</b>				
(G)	Cumulative surplus as of June 30, 2024		\$ 7,499,174	
		25% limit (allowed)	\$ 5,980,620	
(H)	Cumulative Surplus <b>REDUCTIONS</b>			
	(H)1 Credited to member districts for tuition, services, etc.	\$	1,695,822	***
	(H)2 Deposited to an established trust and/or reserve fund	\$	-	
	(H)3 Returned (check) to school districts/towns	\$	-	
	<b>Total Reductions</b>	\$	-	
	<b>FY24 Cumulative Surplus Percentage after Reductions</b>		<b>24.26%</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:	\$27,547,935
OPEB Obligation Funding:	-
Intergovernmental Expense:	<u>(3,736,565)</u>
	23,811,370
FY24 depreciation on leasehold improvements:	<u>111,111**</u>
Total General Fund Expenditures per calculation above:	<u>\$23,922,481</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, 2024, but prior to issuance of the financial statements, the Collaborative’s board of directors voted to return \$1,695,822 of additional funds to member districts (approved at the October 2024 board meeting). The \$1,695,822 is more than 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, 2024

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
Revenues:				
Tuition and services	\$ 18,170,000	\$ 19,600,000	\$ 21,213,926	\$ 1,613,926
Adult services	4,100,000	4,500,000	4,605,105	105,105
Other	650,000	700,000	83,921	(616,079)
Interest	5,000	5,000	59,537	54,537
Intergovernmental revenue	-	-	3,736,565	3,736,565
Total revenue and other support	22,925,000	24,805,000	29,699,054	4,894,054
Expenses:				
Salaries	15,569,604	16,469,604	16,708,593	(238,989)
Employee benefits and taxes	2,884,620	2,884,620	2,796,170	88,450
Operating expenses	3,110,560	3,110,560	3,031,525	79,035
Leases and rentals	611,097	611,097	661,131	(50,034)
On-behalf retirement payment expense	-	-	3,736,565	(3,736,565)
Total expenses	22,175,881	23,075,881	26,933,984	(3,858,103)
Excess of revenues over expenses	\$ 749,119	\$ 1,729,119	\$ 2,765,070	\$ 1,035,951
Other Budget Items:				
Credits to member districts	\$ -	\$ -	\$ 304,552	\$ (304,552)
Capital budget items, net of gain	575,000	1,015,000	522,151	492,849
OPEB obligation funding	-	-	-	-
	\$ 575,000	\$ 1,015,000	\$ 826,703	\$ 188,297

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, 2024**

<b>Year</b>	<b>Actuarial Determined Contribution</b>	<b>Contributions in relation to the actuarially determined contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered employee payroll</b>	<b>Contributions as a percentage of covered employee payroll</b>
June 30, 2019	\$ 880,811	\$ (61,922)	\$ 818,889	\$ 11,092,407	0.56%
June 30, 2020	\$ 951,385	\$ (45,883)	\$ 905,502	\$ 11,425,179	0.40%
June 30, 2021	\$ 903,135	\$ (51,730)	\$ 851,405	\$ 10,818,546	0.48%
June 30, 2022	\$ 996,816	\$ (1,694,497)	\$ (697,681)	\$ 11,143,102	15.21%
June 30, 2023	\$ 822,753	\$ (128,142)	\$ 694,611	\$ 14,197,170	0.90%
June 30, 2024	\$ 1,007,032	\$ (91,727)	\$ 915,305	\$ 14,623,085	0.63%

**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, 2024 Measurement Date**

<b>Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios</b>							
<b>Valuation Date: For the Measurement Period ending on the Measurement Date of: For the Reporting Period &amp; Fiscal Year ending on:</b>	<b>July 1, 2023 June 30, 2024</b>	<b>July 1, 2022 June 30, 2023</b>	<b>July 1, 2021 June 30, 2022</b>	<b>July 1, 2020 June 30, 2021</b>	<b>July 1, 2019 June 30, 2020</b>	<b>July 1, 2018 June 30, 2019</b>	<b>July 1, 2017 June 30, 2018</b>
<b>Total OPEB Liability</b>	8,654,814	8,406,758	7,855,437	7,760,675	7,321,481	6,291,640	4,270,784
I. Service Cost	948,235	747,196	917,149	804,839	776,751	752,044	608,129
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	436,623	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	(1,045,075)	714,395	(1,136,144)	467,416	-	2,659,477	43,514
VI. Benefit Payments Excluding Implicit Cost	(77,701)	(54,947)	(53,917)	(50,682)	(44,753)	(48,295)	(30,590)
VII. Implicit Cost Amount	(14,026)	(9,121)	-	(1,048)	(1,130)	(13,627)	-
VIII. Total Benefit payments including Implicit Cost [VI.+VII.]	(91,727)	(64,068)	(53,917)	(51,730)	(45,883)	(61,922)	(30,590)
IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]	248,056	551,321	94,762	439,194	1,029,841	2,020,856	639,695
X. Total OPEB liability - beginning of period	8,406,758	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.]	8,654,814	8,406,758	7,855,437	7,760,675	7,321,481	6,291,640	491,676
<b>Plan Fiduciary Net Position</b>	7,374,283	6,598,707	6,030,973	5,271,479	4,266,767	4,039,225	3,779,108
XIII. Earning from Plan Investments	775,576	503,660	(881,086)	1,004,712	227,542	260,117	236,892
XIV. Employer Contribution to trust	91,727	128,142	1,694,497	51,730	45,883	61,922	30,590
XV. Benefit payments from trust, including refunds of member contributions	(91,727)	(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.]	775,576	567,734	759,494	1,004,712	227,542	260,117	236,892
XIX. Plan fiduciary net position - beginning of period	6,598,707	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.]	7,374,283	6,598,707	6,030,973	5,271,479	4,266,767	4,039,225	3,779,108
XXI. Net OPEB Liability [XII.-XX.]	1,280,531	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.]	85.20%	78.49%	76.77%	67.93%	58.28%	64.20%	768.62%
XXIII. Covered employee payroll	14,623,085	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]	8.76%	12.74%	16.37%	23.01%	26.74%	20.31%	4.18%
Single Discount Rate to calculate Plan Liabilities	5.45%	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, 2024 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, 2024.

Actuarial Assumptions:

Investment Rate of Return: 6.19%, net of OPEB plan investment expense, including inflation.

Municipal Bond Rate: 4.21% as of June 30, 2024 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)

Single Equivalent Discount Rate: 5.45%, net of OPEB plan investment expense, including inflation.

Inflation: 2.50% as of June 30, 2024 and for future periods

Salary Increases: 3.00% annually as of June 30, 2024 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, set forward 1 year for females  
Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016

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

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

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2024 Measurement Date

Notes to Required Supplementary Information (Continued):

Plan Membership

Plan Membership: At July 1, 2022, 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, 2023 to June 30, 2024:

Due to the GASB 75 standards the discount rate has been changed from 4.69% to 5.45%.

Contributions/Withdrawals:

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. The Collaborative contributed \$0 for the period ending on the June 30, 2024 Measurement Date. For the year ending on the June 30, 2024 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$91,727. \$14,026 of the \$91,727 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, 2024**

		<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%
	FY2023	0.08290%	0.09784%
Collaborative's proportionate share of net pension liability	FY2014	\$ 16,724,835	\$ 1,871,525
	FY2015	\$ 16,360,313	\$ 2,806,546
	FY2016	\$ 18,790,793	\$ 10,530,873
	FY2017	\$ 19,344,064	\$ 10,410,850
	FY2018	\$ 21,737,193	\$ 11,438,238
	FY2019	\$ 20,989,574	\$ 14,834,931
	FY2020	\$ 23,205,036	\$ 14,855,001
	FY2021	\$ 18,129,788	\$ 8,006,281
	FY2022	\$ 21,572,960	\$ 12,958,656
	FY2023	\$ 21,794,595	\$ 14,331,557
Collaborative's covered-employee payroll	FY2014	\$ 6,277,563	\$ 4,565,446
	FY2015	\$ 5,347,143	\$ 4,285,929
	FY2016	\$ 5,527,894	\$ 4,254,279
	FY2017	\$ 5,762,613	\$ 4,635,195
	FY2018	\$ 6,333,668	\$ 6,028,713
	FY2019	\$ 6,087,231	\$ 6,039,995
	FY2020	\$ 6,181,687	\$ 5,305,358
	FY2021	\$ 6,202,814	\$ 4,668,914
	FY2022	\$ 6,274,492	\$ 5,856,826
	FY2023	\$ 7,162,705	\$ 6,145,191
Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll	FY2014	266.42%	40.99%
	FY2015	305.96%	65.48%
	FY2016	339.93%	247.54%
	FY2017	335.68%	224.60%
	FY2018	343.20%	189.73%
	FY2019	344.81%	245.61%
	FY2020	375.38%	280.00%
	FY2021	292.28%	171.48%
	FY2022	343.82%	221.26%
	FY2023	304.28%	233.22%
Plan fiduciary net position as a percentage of total pension liability	FY2014	61.64%	76.32%
	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%
	FY2018	54.84%	67.91%
	FY2019	53.95%	66.28%
	FY2020	50.67%	62.48%
	FY2021	62.03%	77.54%
	FY2022	57.75%	71.05%
	FY2023	58.48%	70.71%

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, 2023.

Schedule Presentation

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

See independent auditor's report.

**Valley Collaborative**  
Schedule of Pension Contributions  
For the Year Ended June 30, 2024

	<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>FY2023</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	\$ 7,162,705
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%	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	\$ 374,857
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	\$ 374,857
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	\$ 6,145,191
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%	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, 2023.

**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, 2024, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon November 21, 2024.

#### 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.

Handwritten signature of Fathy D. Aguilera in black ink.

Certified Public Accountants

Newburyport, Massachusetts

November 21, 2024



# 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, 2024.

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, 2024.

  
\_\_\_\_\_  
Board Chair

11/21/2024

\_\_\_\_\_  
Date



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

### 2025-2030 District Improvement Plan Summary

In the spring of 2024, Valley Collaborative launched the planning process for the next five-year district plan, which will guide the collaborative 2025-2030. In designing this process, Valley's Senior Leadership Team reflected on the previous district plan, which had been created through an extensive community process and revised over time to both accommodate the pandemic and incorporate Valley's Diversity, Equity, and Inclusion commitments. The Team determined this plan had served Valley well and that its foundation remained true. The Team decided that Valley's mission, vision, theory of action, and three strategic objectives—which had been revised to include DEI commitments—should continue to guide the collaborative over the next five years.

With this framework in place, the planning process then focused on the development of strategic initiatives—the projects and programs Valley will undertake to achieve its three overarching objectives—as well as the outcomes that will help Valley measure its success. Valley's Junior and Senior Leadership Teams undertook this work in April and May, convening in workshop sessions to discuss, identify, and prioritize the work ahead, drafting the strategic initiatives for the 2025-2030 plan together.

In Fall 2024, Valley leadership will continue its development of the 2025-2030 plan, gathering community feedback to these strategic initiatives and setting outcome measures.

# Valley Collaborative's District Improvement Plan

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

### Plan Overview

<b>Valley Collaborative's Articles of Agreement</b> <b>ARTICLE II</b> <b>Mission, Objectives, Focus, and Purpose</b>
<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>
<i><b>Mission</b></i>
<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>
<i><b>Vision</b></i>
<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>
<i><b>Theory of Action</b></i>
<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>

<i>Strategic Objectives</i>		
<i>1. All students and adults will be provided with high quality programming preparing them for successful adult living.</i>	<i>2. Valley Collaborative will provide professional development to build capacity and retain high quality staff while fostering and promoting a diverse, equitable, and inclusive environment.</i>	<i>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).</i>
<i>Strategic Initiatives</i>		
a.) Develop and implement new programming to meet the IEP and ISP goals and objectives of Valley's K-12 students and adult services participants (for example TECCA, Union vocational placements, community life skills opportunities, community-based day supports activities)	a.) Create and implement a robust professional development academy in order to train Special Education Assistants and other professional staff for their unique roles at Valley Collaborative through various learning modules spanning special education topics, therapies, school safety, etc.	a.) Strengthen outreach and two-way communication between staff students and families in order to foster a sense of belonging
b.) Develop the outdoor learning program with the newly acquired green space at 0 Linnell Circle so that students will be prepared for successful adult living in the natural world.	b.) Implement Vector, a professional development and educator evaluation management system which will assist Valley in leveraging data to plan, manage, track, and evaluate employees and their training and professional development activities.	b.) Redevelop Valley's communication materials to reflect Valley's mission & vision and assists in educating community members about Valley's program offerings through updated informational materials including Valley's website
c.) Complete the DESE Mid-Cycle Review- Self-Assessment of Valley's practices and policies by August of 2024 and complete the review in its entirety by the Spring of 2025 to ensure high quality programming	c.) Implement a professional development management system that expands professional development offerings that align with Valley's District goals and ensure IPDIP compliance.	c.) Work with stakeholders to expand vocational placements for students and adults in order to be contributing members of their communities
d.) Complete the new DESE Collaborative Financial Review by the Spring of 2025 to ensure financial stability and health so that Valley maintains sustainable and successful programming.	d.) Improve educator evaluation tracking and organization and goal alignment to Valley's District goals	d.) Develop and administer a survey for member district Special Education Directors to gather their feedback on student experiences and program effectiveness in order to maintain responsive programming
e.) Complete the DDS Adult Services Licensure and Certification Audit – Mid Cycle Review by the Spring of 2026 to ensure high quality programming		e.) Analyze student referral data by implementing a new admissions module in SpedFi to ensure Valley continues to offer diverse, equitable and inclusive programming to promote a sense of belonging.
f.) Complete DESE Coordinated Program Review- Self-Assessment of Valley's practices and policies by August of 2027 and complete the		

review in its entirety by the Spring of 2028 to ensure high quality programming		
g.) Complete the DDS Adult Services Licensure and Certification Audit – Full Audit by the Spring of 2029 to ensure high quality programming		
<i>Outcomes</i>		
1.1 Receive no findings on 85% of DESE CPR criteria	2.1 Increase staff retention by the end of 2030 by 25%	3.1
1.2 Receive no findings on 80% of DDS Adult Services Licensure and Certification Audit		
1.3 Receive no findings on 85% of DESE Mid Cycle Review criteria		
1.4 Receive no findings on 80% of DDS Adult Services Licensure and Certification Mid Cycle Review		



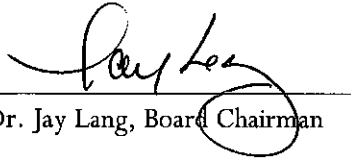
# Central Administration

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 Annual Report as submitted for the fiscal year ended June 30, 2024.

We also certify that the representations made in the annual report are accurate and have been disclosed in accordance with Department guidelines.

  
Dr. Jay Lang, Board Chairman

12-12-2024  
Date of Board Vote



**FRITZ DEGUGLIELMO LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**& BUSINESS ADVISORS**

November 21, 2024

To the Board of Directors of  
Valley Collaborative  
40 Linnell Circle  
Billerica, Massachusetts 01821

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Collaborative for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 19, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Valley Collaborative are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the Collaborative during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation expense is based on guidelines established by the Commonwealth of Massachusetts for contracting purposes. Management's estimate of the post-employment health benefit obligation is based on an actuarial valuation, which included actuarial assumptions of returns on investments, inflation, and annual compensation increase rates. Management's estimate of pension on-behalf payments is based on audited plan financial statements issued by the retirement systems. Management's calculation of lease assets, liabilities, amortization and interest based on actual lease payments and a discount rate of the Collaborative's implicit borrowing rate. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 21, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Valley Collaborative's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Valley Collaborative's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, OPEB Plan – Required Supplementary Information and pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

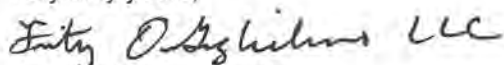
### *Other Information in Documents Containing Audited Financial Statements*

The Collaborative is required to file a Uniform Financial Report (UFR) annually with the Commonwealth of Massachusetts. The UFR includes the audited financial statements. We were requested to assist in completing and reconciling the supplementary schedules to the underlying accounting records used to prepare the financial statements. We also reviewed the supplementary schedules after completion, which was part of our original engagement with the Collaborative.

### Restriction on Use

This information is intended solely for the use of the Board of Directors and management of Valley Collaborative and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Fritz DeGuglielmo LLC



**Valley Collaborative**

Financial Statements

For the Year Ended June 30, 2024

**Valley Collaborative**  
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For the Year Ended June 30, 2024

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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, 2024, 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, 2024, 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, OPEB plan required supplementary information 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 21, 2024, 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 21, 2024

**Valley Collaborative**  
Management's Discussion and Analysis  
(unaudited)  
June 30, 2024

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, 2024 with comparative information from the fiscal years ended June 30, 2023 and 2022. 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.

**Valley Collaborative**  
Management's Discussion and Analysis  
(unaudited)  
June 30, 2024

**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>2024</u>	<u>2023</u>	<u>2022</u>
Assets			
Current Assets	\$11,859,954	\$ 9,638,049	\$ 8,445,166
Non-current assets, net**	<u>9,718,962</u>	<u>10,385,960</u>	<u>11,157,458</u>
Total Assets	<u>21,578,916</u>	<u>20,024,009</u>	<u>19,602,624</u>
Deferred Outflows Related to OPEB	<u>1,090,530</u>	<u>1,943,312</u>	<u>2,010,393</u>
Total Assets and Deferred Outflows of Resources	<u>\$22,669,446</u>	<u>\$21,967,321</u>	<u>\$21,613,017</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Liabilities			
Current Liabilities	\$ 3,163,986	\$ 2,933,189	\$ 2,043,673
Long Term Liabilities**	<u>4,057,503</u>	<u>4,925,869</u>	<u>5,328,811</u>
Total Liabilities	<u>7,221,489</u>	<u>7,859,058</u>	<u>7,372,484</u>
Deferred Inflows Related to OPEB	<u>3,285,540</u>	<u>3,037,142</u>	<u>2,508,045</u>
Net Position			
Unrestricted	\$ 4,023,633	\$ 2,658,926	\$ 3,005,486
Restricted – grants and contributions	37,641	30,583	23,891
Restricted – renovation project/capital reserve	1,500,000	1,500,000	1,500,000
Invested in right-of-use assets, net of liabilities**	( 147,684)	( 58,449)	( 32,684)
Invested in capital assets, net of related debt	<u>6,748,827</u>	<u>6,940,061</u>	<u>7,235,795</u>
Total Net Position	<u>\$12,162,417</u>	<u>\$11,071,121</u>	<u>\$11,732,488</u>

During the fiscal year ended June 30, 2024, the Collaborative's overall net position increased by approximately \$1,091,000. Total assets increased by approximately \$1,555,000 primarily as a result of continued strong operations and oversight increasing the overall cash position of the Collaborative. Total liabilities decreased by approximately \$638,000 which was primarily the result of the decrease in the year's pay down of lease liability of approximately \$387,000 and the adjustment in the OPEB liability of approximately \$588,000 due to the updated actuarial study and \$758,000 as a result of the timing of the payback of credit to the member districts that occurred in fiscal year 2023 but not in fiscal year 2024. Liabilities also increased by \$510,000 in prepaid tuition paid by two of the member districts in comparison to fiscal year 2023. The remaining difference is a result of the timing of payments in comparison to the prior fiscal year relating to the various accrued expenses and payables. The Collaborative realized an increase in net position from operations, including depreciation on capital assets, right-of-use lease expense and other postemployment benefits expense, of approximately \$1,091,000.

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

**Valley Collaborative**  
Management's Discussion and Analysis  
(unaudited)  
June 30, 2024

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.

**SUMMARY OF ACTIVITIES**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Revenues/Gains*	\$26,075,648	\$21,984,406	\$21,050,749
Program Expenses/Losses*	22,030,507	19,048,642	17,879,061
Administrative Expenses/Losses*	<u>2,075,632</u>	<u>2,137,683</u>	<u>1,941,085</u>
Total Expense*	<u>24,106,139</u>	<u>21,186,325</u>	<u>19,820,146</u>
Change in net position, before increase in net retirement health benefit obligation and credits to member districts			
	1,969,509	798,081	1,230,603
Increase in net retirement health benefit obligation	<u>(573,661)</u>	<u>(643,839)</u>	<u>(849,716)</u>
Change in net position before credits to member districts	1,395,848	154,242	380,887
Credits to member districts	<u>( 304,552)</u>	<u>( 815,609)</u>	<u>-</u>
Change in Net Position**	<u>\$ 1,091,296</u>	<u>(\$ 661,367)</u>	<u>\$ 380,887</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 2024 and 2023 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, 2024, revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$4,091,000 (19%). 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%). The changes within fiscal years are due primarily to changes in student enrollment in the respective years. Changes in fiscal year 2024 enrollment are primarily a result of expanding of programs and offerings to the area districts.

Operating Expenses

In the fiscal year ended June 30, 2024, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$2,920,000, or 14%, compared to the fiscal year ended June 30, 2023. Increases in expenses were primarily a result of increased employee and benefit costs, as well as maintenance and occupancy costs. Personnel costs increased by approximately \$2,395,000 in the fiscal year ended June 30, 2024 as a result for the increase in staffing needs to support operations. Maintenance and occupancy costs increased by approximately \$480,000 and training expenses increased by approximately \$20,000. Maintenance and occupancy costs increased as a result of the repairs and updates made across the properties occupied by the Collaborative as well as general increases in utilities. Training expenses saw increases as a result of the increase in new staff employed by the Collaborative as well as the full integration of the SPEDfi program and getting all users acclimated to the system.



**Valley Collaborative**  
Management's Discussion and Analysis  
(unaudited)  
June 30, 2024

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.

**Governmental Funds Financial Highlights**

The Collaborative reported a total general fund balance of \$7,499,174, of which \$46,380 was nonspendable and the remaining \$7,452,794 was unassigned. The fund balance increased \$1,938,367 over the prior fiscal year, primarily due to net operating surplus of \$2,151,119 plus \$91,800 received as trade-in value for vehicles disposed of to be used against the purchase price of new vehicles and decreased by \$304,552 of credits issued to member districts. Prepaid expenses decreased by \$249,225, primarily due to the use of the prepaid rent included as part of the Tyngsborough agreement. Cash increased by \$1,985,566 and accounts receivable increased by \$485,564.

Due to strong management, since the year ended June 30, 2013, the Collaborative has returned more than \$12,119,000 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, 2024, the Collaborative purchased and capitalized eight vehicles, leasehold improvements and other equipment for use in its program with a total cost of \$613,951. The Collaborative did trade in seven vehicles in fiscal year 2024 totaling a trade-in value of \$91,800.

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.

As of June 30, 2024, 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.

**Valley Collaborative**  
Management's Discussion and Analysis  
(unaudited)  
June 30, 2024

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, 2024 was approved by its Board of Directors and then amended on January 11, 2024. For the fiscal year ended June 30, 2024, the Collaborative received operating revenues, excluding on-behalf payments by the Massachusetts Teachers' and State Employees' Retirement Systems, of approximately \$25,963,000 compared to final budgeted revenues of approximately \$24,805,000. 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 \$23,198,000 compared to final budgeted expenses of approximately \$23,076,000. The difference between actual expenses incurred and budgeted expenses is primarily from increases relating to the hiring of additional staff.

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.

**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., 40 Linnell Circle, Billerica, MA 01821, or at 978-528-7800.

**Valley Collaborative**  
Statement of Net Position  
June 30, 2024

**Assets**

Current Assets	
Cash and cash equivalents	\$ 7,993,596
Accounts receivable, net	3,819,978
Prepaid expenses and other assets	46,380
Total Current Assets	<u>11,859,954</u>
Non-current Assets	
Right-of-use leased assets, net of accumulated amortization	2,970,135
Capitalized assets, net	6,748,827
Total Non-current Assets	<u>9,718,962</u>
Total Assets	<u>21,578,916</u>

**Deferred Outflows of Resources**

Deferred Outflows of Resources Related to OPEB	1,090,530
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 22,669,446</u></b>

**Liabilities, Deferred Inflows and Net Position**

Current Liabilities	
Accounts payable and accrued liabilities	\$ 1,746,167
Deferred revenues	1,010,000
Credits due to member districts	66,972
Lease liability, current portion	340,847
Total Current Liabilities	<u>3,163,986</u>
Non-current Liabilities	
Lease liabilities, net of current portion	2,776,972
Net OPEB liability	1,280,531
Total Non-current Liabilities	<u>4,057,503</u>
Total Liabilities	<u>7,221,489</u>

**Deferred Inflows of Resources**

Deferred Inflows of Resources Related to OPEB	<u>3,285,540</u>
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**Net Position**

Net Position	
Unrestricted	4,023,633
Restricted - contributions and other	37,641
Restricted - capital reserve fund	1,500,000
Invested in right-of-use leased assets, net of related liabilities	(147,684)
Invested in capital assets, net of related debt	6,748,827
Total Net Position	<u>12,162,417</u>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b><u>\$ 22,669,446</u></b>

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

**Valley Collaborative**  
Statement of Activities  
For the year ended June 30, 2024

Functions/ Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Adult Services and Operating Grants/Contrib- utions	
<b>Governmental Activities:</b>				
Administration	\$ 2,075,632	\$ -	\$ -	\$ (2,075,632)
Education	20,542,841	21,213,926	4,626,464	5,297,549
Intergovernmental revenue and expense	3,736,565	-	3,736,565	-
Other postemployment benefits	573,661	-	-	(573,661)
Interest expense	206,717	-	-	(206,717)
Capital asset depreciation and amortization	805,185	-	-	(805,185)
Right-of-use asset amortization	475,764	-	-	(475,764)
<b>Total Governmental Activities</b>	<b>\$ 28,416,365</b>	<b>\$ 21,213,926</b>	<b>\$ 8,363,029</b>	<b>\$ 1,160,590</b>
<b>General Revenue and Other:</b>				
Interest				59,537
Gain on disposal of assets				91,800
Other				83,921
Credits to member districts				(304,552)
<b>Total General Revenue and Other</b>				<b>(69,294)</b>
<b>Change in Net Position</b>				<b>1,091,296</b>
<b>Net Position, Beginning of Year</b>				<b>11,071,121</b>
<b>Net Position, End of Year</b>				<b>\$ 12,162,417</b>

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

**Valley Collaborative**  
Balance Sheet  
Governmental Funds  
June 30, 2024

	<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	\$ 6,455,955	\$ 1,500,000	\$ 37,641	\$ 7,993,596
Accounts receivable, net	3,819,978	-	-	3,819,978
Prepaid expenses and other assets	46,380	-	-	46,380
<b>Total Assets</b>	<b>\$ 10,322,313</b>	<b>\$ 1,500,000</b>	<b>\$ 37,641</b>	<b>\$ 11,859,954</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,746,167	\$ -	\$ -	\$ 1,746,167
Deferred revenues	1,010,000	-	-	1,010,000
Credits due to member districts	66,972	-	-	66,972
<b>Total Liabilities</b>	<b>2,823,139</b>	<b>-</b>	<b>-</b>	<b>2,823,139</b>
<b>Fund Balances:</b>				
Nonspendable	46,380	-	-	46,380
Restricted	-	1,500,000	37,641	1,537,641
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	7,452,794	-	-	7,452,794
<b>Total Fund Balances</b>	<b>7,499,174</b>	<b>1,500,000</b>	<b>37,641</b>	<b>9,036,815</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,322,313</b>	<b>\$ 1,500,000</b>	<b>\$ 37,641</b>	<b>\$ 11,859,954</b>

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

**Valley Collaborative**  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2024

<b>Total fund balances, governmental funds</b>	\$ 9,036,815
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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.	(3,285,540)
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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.	2,970,135
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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.	(1,280,531)
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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.	(3,117,819)
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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.	1,090,530
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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>6,748,827</u>
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<b>Net position of governmental activities</b>	<u><u>\$ 12,162,417</u></u>
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**Valley Collaborative**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2024

	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>				
Tuition and service revenues	\$ 21,213,926	\$ -	\$ -	\$ 21,213,926
Adult services	4,605,105	-	-	4,605,105
Grants and contributions	-	-	21,359	21,359
Intergovernmental revenue	3,736,565	-	-	3,736,565
Interest	59,537	-	-	59,537
Other	83,921	-	-	83,921
Credits to member districts	(304,552)	-	-	(304,552)
<b>Total Revenues</b>	<b>29,394,502</b>	<b>-</b>	<b>21,359</b>	<b>29,415,861</b>
<b>Expenditures:</b>				
Administration	2,061,331	-	14,301	2,075,632
Program payroll	15,800,376	-	-	15,800,376
Program fringe benefits and payroll taxes	2,460,889	-	-	2,460,889
Professional and consulting fees	8,426	-	-	8,426
Transportation and travel	198,693	-	-	198,693
Maintenance and other occupancy	832,719	-	-	832,719
Telephone, communications and utilities	182,907	-	-	182,907
Materials, supplies and equipment	694,534	-	-	694,534
Small business expenses	181,366	-	-	181,366
Field trips	111,545	-	-	111,545
Training programs	34,271	-	-	34,271
Other	37,115	-	-	37,115
Intergovernmental expense	3,736,565	-	-	3,736,565
Capital outlay, net of debt incurred	613,951	-	-	613,951
Lease Service:				
Lease interest	206,717	-	-	206,717
Lease financing principal	386,530	-	-	386,530
<b>Total Expenditures</b>	<b>27,547,935</b>	<b>-</b>	<b>14,301</b>	<b>27,562,236</b>
Excess (Deficit) of Revenues over Expenditures	1,846,567	-	7,058	1,853,625
<b>Other Financing Sources:</b>				
Gain on assets	91,800	-	-	91,800
<b>Net Change in Fund Balances</b>	<b>1,938,367</b>	<b>-</b>	<b>7,058</b>	<b>1,945,425</b>
<b>Fund Balances, Beginning of Year</b>	<b>5,560,807</b>	<b>1,500,000</b>	<b>30,583</b>	<b>7,091,390</b>
<b>Fund Balances, End of Year</b>	<b>\$ 7,499,174</b>	<b>\$ 1,500,000</b>	<b>\$ 37,641</b>	<b>\$ 9,036,815</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, 2024

**Net change in fund balances of total governmental funds** **\$ 1,945,425**

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	613,951
Depreciation	(805,185)
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	386,530
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The change in accrual for other postemployment benefits reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.

Net change in other postemployment benefits (OPEB) accrual	<u>(573,661)</u>
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<b>Change in net position of governmental activities</b>	<b><u><u>\$ 1,091,296</u></u></b>
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**Valley Collaborative**  
Statement of Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
June 30, 2024

**Assets**

Assets	
Investments	\$ 7,374,283
Total Assets	<u>\$ 7,374,283</u>

**Net Position**

Net Position	
Net position held in trust for retirees' health insurance	\$ 7,374,283
Total Net Position	<u>\$ 7,374,283</u>

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

**Valley Collaborative**  
Statement of Changes in Fiduciary Net Position  
Retirees' Health Insurance Trust Fund  
For the year ended June 30, 2024

Additions:	
Contributions	\$ -
Investment gain	<u>796,875</u>
Total Additions	<u>796,875</u>
Deductions:	
Investment expenses	<u>21,299</u>
Total Deductions	<u>21,299</u>
Change in Net Position	<u>775,576</u>
Net Position – Beginning of Year	<u>6,598,707</u>
Net Position – End of Year	<u><u>\$ 7,374,283</u></u>

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

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

**Collaborative**

Valley Collaborative (The “Collaborative”) is an educational collaborative of the school districts of Billerica, Chelmsford, Dracut, Groton-Dunstable Regional, Nashoba Valley Technical, North Middlesex Regional, Tewksbury, Tyngsborough, and Westford. The Collaborative is a public entity under the jurisdiction of its member school committees, whose appointees comprise its board of directors. The Collaborative provides high quality academic, therapeutic and vocational services to individuals referred by local school districts and social service agencies.

**Basis of Presentation**

The Collaborative's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). The Governmental Accounting Standards Board (“GASB”) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Collaborative are discussed below.

The Collaborative's basic financial statements include both government-wide (reporting the Collaborative as a whole) and fund financial statements (reporting the Collaborative's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Governmental activities are generally financed through intergovernmental assessments or other non-exchange transactions. The Collaborative does not have any activities classified as business type activities.

**Government-wide Statements**

In the government-wide Statement of Net Position, governmental columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets, receivables and deferred outflows of resources, as well as long-term liabilities, deferred inflows of resources and other liabilities reported on a full accrual basis. The Collaborative’s net position is reported in three parts—net investment in capital assets; restricted; and unrestricted. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Collaborative does allocate indirect expenses to functions in the Statement of Activities if there is a reasonable basis for doing so. Depreciation is reported as one amount, in total, on the Statement of Activities, and is not allocated among the respective functions.

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

**Fund Financial Statements**

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB pronouncements set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Collaborative may electively add funds, as major funds, which have specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

The following governmental fund types are used by the Collaborative - the Collaborative does not use proprietary funds:

**Governmental Funds:**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Collaborative:

*General fund* - is the general operating fund of the Collaborative. It is used to account for all financial resources not accounted for and reported in another fund.

*Capital reserve fund* - used to account for and report financial resources that are restricted, committed, or assigned to be used for the acquisition, construction, or renovation of major capital facilities or equipment.

*Non-major governmental funds* - consist of other special revenue and permanent funds that are aggregated and presented in the non-major governmental funds column on the government funds financial statements.

**Fiduciary Funds:**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position presented in fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (retirees) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

**Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

**Cash and Cash Equivalents**

The Collaborative considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Collaborative maintains its uncollateralized cash balances in two financial institutions. The balances in one of the financial institutions are insured by the Federal Deposit Insurance Company up to \$250,000. From time to time, the Collaborative maintains bank account balances in excess of the federally insured limits. The Collaborative also maintains cash and cash equivalents at the Massachusetts Municipal Depository Trust which is collateralized by its underlying assets. At June 30, 2024, the Collaborative's uninsured cash balances, including reconciling items, totaled \$7,743,596. The Collaborative monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

**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, 2024, 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	\$7,374,283	\$2,519,629

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, 2024 was \$775,576. There were no realized gains or losses during the year ended June 30, 2024. Investment fees for the year ended June 30, 2024 were \$21,299.

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 18% 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, 2024, there was an allowance for doubtful accounts of \$37,778.

**Credits Due to Member Districts**

"Credits due to member districts" represent member district credits issued during the fiscal year but not utilized by the district during the fiscal year. The credits are to be applied against future Collaborative invoices or disbursed to the member district and are not considered an agency fund of the Collaborative.

**Property and Equipment**

Property and equipment are capitalized at historical cost. Depreciation is computed on the straight-line method using estimated useful lives of two to five years for websites, computer equipment, furniture, fixtures, vehicles and program equipment and five to ten years for leasehold improvements. The Collaborative has purchased and renovated a building. The building and renovations are depreciated using estimated useful lives of 40 and 20 years, respectively.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

**Equity Classifications**

**Government-wide Statements**

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

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

*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.

**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 21, 2024, which is the date the financial statements were available to be issued.



**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

**NOTE B – ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following as of June 30, 2024:

Tuition and services to districts	\$ 3,136,527
State contracts	<u>721,229</u>
	3,857,756
Allowance for doubtful accounts	<u>(37,778)</u>
	<u>\$ 3,819,978</u>

The Collaborative has established an allowance for doubtful accounts in the amount of \$37,778. 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, 2024, the Collaborative recorded no bad debt expense.

**NOTE C – CAPITAL ASSETS**

A summary of depreciable capital assets follows:

	<u>Buildings &amp; Improvements</u>	<u>Furniture, Equipment &amp; Software</u>	<u>Vehicles</u>	<u>Total</u>
<u>COST</u>				
Balance, July 1, 2023	\$9,279,141	\$ 1,372,846	\$1,567,457	\$12,219,444
Additions	38,900	89,554	485,497	613,951
Disposals	<u>—</u>	<u>—</u>	<u>(194,478)</u>	<u>(194,478)</u>
	9,318,041	1,462,400	1,858,476	12,638,917
<u>ACCUMULATED DEPRECIATION</u>				
Balance, July 1, 2023	(3,588,256)	(1,197,522)	(1,171,105)	(5,956,883)
Additions	(507,375)	(77,500)	(220,310)	(805,185)
Disposals	<u>—</u>	<u>—</u>	<u>194,478</u>	<u>194,478</u>
	(4,095,631)	(1,275,022)	(1,196,937)	(6,567,590)
Net, June 30, 2024	<u>\$ 5,222,410</u>	<u>\$ 187,378</u>	<u>\$ 661,539</u>	<u>\$ 6,071,327</u>

Land in the amount of \$677,500 is not being depreciated. In fiscal 2024, the Collaborative capitalized \$38,900 for building improvements, \$485,497 for vehicles, and \$89,554 for office furniture and equipment. The Collaborative traded in various fully depreciated vehicles during the year ended June 30, 2024, and received \$91,800 of trade-in value toward the purchase of the new vehicles. Depreciation expense of \$805,185 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.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

**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. 6/30/2024	Net Asset 6/30/2024	Liability Balance 6/30/2024
135 Coburn Road**	7/1/2016	17 years	\$255,950 (FY24)	6.00%	\$2,133,409	\$ 451,597	\$1,681,812	\$1,725,544
25 Linnell Circle	7/1/2022	3 years	\$158,249 (FY24)	6.00%	448,324	298,882	149,442	162,555
11 Executive Park Drive	6/1/2022	9.25 years	\$14,200 (FY24)	6.00%	1,429,413	290,532	1,138,881	1,229,720
Total Lease Agreements					\$4,011,146	\$1,041,011	\$2,970,135	\$3,117,819

\*\*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
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
2029	210,811	107,739	445,410
Thereafter	1,669,883	226,798	1,896,681
	\$3,117,819	\$1,023,599	\$4,268,278

For the year ended June 30, 2024, total amortization expense of leased assets was \$475,764 and total interest expense on lease liabilities was \$206,717.

**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.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

**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

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

**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 2024, the Collaborative’s contributions on behalf of employees totaled \$486,688.

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, 2023 and was \$14,331,557 and \$21,794,595 under MSERS and MTRS, respectively. In fiscal 2024, the Collaborative recognized revenue and related expense of \$1,701,601 (under GASB Statement No. 68) for its portion of the collective pension expense under MSERS. In fiscal 2024, the Collaborative recognized revenue and related expense of \$2,034,964 (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, 2024 was \$111,676.

**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.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

**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, 2024 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, 2024 the Collaborative did not transfer any additional funds to the trust. The Collaborative has transferred \$4,854,654 to date to the trust account.

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, 2024 Measurement Date, total Collaborative premiums plus implicit costs for the retiree medical program were \$91,727. The Collaborative also contributed \$0 to the OPEB Trust for a total contribution during the measurement period of \$91,727 to be reported in the financial statements for the fiscal year ending June 30, 2024.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

Investment Policy

The long-term rate of return on assets developed based on the Collaborative Investment Policy is 6.19%. The rate is comprised of a 4.06% 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>June 30, 2024</b>
I. Service Cost		\$ 948,235
II. 30-year level dollar amortization of NOL		58,797
III. Actuarial Determined Contribution [I. + II.]		1,007,032
IV. Contributions in relation to the actuarially determined contribution		(91,727)
V. Contribution deficiency / (excess) [III. + IV.]		<u>\$ 915,305</u>
Covered employee payroll		\$14,623,085
Contribution as a % of covered employee payroll		0.63%
Discount Rate		5.45%
Money Weighted Rate of Return		11.75%

OPEB Liability and OPEB Expense

	<b>Fiscal Year Ended June 30, 2024</b>	
	<b>Collaborative Employees and Retirees</b>	<b>Total</b>
I. Total OPEB Liability as of June 30, 2023	\$8,654,814	\$8,654,814
II. Fiduciary Net Position as of June 30, 2023	<u>7,374,283</u>	<u>7,374,283</u>
III. Net OPEB Liability (Asset) as of June 30, 2023 [I.-II.]	1,280,531	1,280,531
IV. Service Cost	948,235	948,235
V. Interest on Total OPEB Liability (Asset), Service Cost, and Benefit Payments	436,623	436,623
VI. Projected Earnings on OPEB Plan Investments	(349,622)	(349,622)
VII. Net Recognition of Deferred (Inflows)/Outflows	<u>(369,848)</u>	<u>(369,848)</u>
VIII. Financial Statement Expense [IV.+V.+VI.+VII.]	665,388	665,388
IX. Employer Share of Costs	(91,727)	(91,727)
X. Employer (Payments) Withdrawals to/from OPEB Trust	-	-
XI. Total Employer Contribution [IX.+X.]	<u>( 91,727)</u>	<u>( 91,727)</u>
XII. Net OPEB Expense [VIII.+XI.]	<u>\$ 573,661</u>	<u>\$ 573,661</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, 2024 Measurement Date would increase to \$11,151,767 and Net OPEB Liability would increase to \$3,777,484. 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 \$6,846,363 and the Net OPEB Liability would decrease to \$527,920.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

Effect of 1% Change in Discount Rates

As of the June 30, 2024 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$7,125,638 and the Net OPEB Liability would decrease to \$248,645. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$10,654,405 and the Net OPEB Liability would increase to \$3,280,122.

Actuarial Methods and Assumptions

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

Actuarial Cost Method:	Individual Entry Age Normal
Discount Rate:	5.45% per annum (previously 4.69%)
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.



**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

Changes in Net OPEB Liability

<b>Changes in Net OPEB Liability</b>			
	<b>Increase (Decrease)</b>		
	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>
<b>I. Balances at June 30, 2023</b>	\$ 8,406,758	\$ 6,598,707	\$ 1,808,051
<b>II. Prior Period Adjustment</b>	-	-	-
<b>III. Balances for June 30, 2023 with Adjustment [I.+II.]</b>	8,406,758	6,598,707	1,808,051
<b>Changes for the year:</b>			
IV. Service Cost	948,235	-	948,236
V. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	436,623	-	436,623
VI. Changes in Benefit Terms*	-	-	-
VII. Changes in assumptions**	(1,045,075)	-	(1,045,075)
VIII. Differences between actual and expected experience**	-	-	-
IX. Net Investment Income	-	775,576	(775,576)
X. Employer Contributions (Withdrawals) to/from Trust	-	91,727	(91,727)
XI. Benefit payments withdrawn from Trust	-	(91,727)	91,727
XII. Benefit payments excluding Implicit Cost	(77,701)	-	(77,701)
XIII. Implicit Cost Amount	(14,026)	-	(14,026)
XIV. Total Benefit payments including Implicit Cost [XII.+XIII.]	(91,727)	-	(91,727)
XV. Administrative and Other Charges	-	-	-
XVI. Other Charges	-	-	-
<b>XVII. Net Changes</b>			
<b>[IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]</b>	\$ 248,056	\$ 775,576	(\$ 527,520)
<b>XVI. Balances at June 30, 2024 [III.+XVII.]</b>	\$ 8,654,814	\$ 7,374,283	\$ 1,280,531

\* 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>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>There- after</b>
2019	(1,703,175)	7.00	(243,309)	(243,311)	(243,309)	-	-	-	-	-
2020	(469)	7.00	(134)	(67)	(67)	(67)	-	-	-	-
2021	(1,125,612)	7.00	(482,404)	(160,802)	(160,802)	(160,802)	(160,800)	-	-	-
2022	-	7.00	-	-	-	-	-	-	-	-
2023	(1,278,180)	7.00	(912,986)	(182,597)	(182,597)	(182,597)	(182,597)	(182,597)	(182,598)	-
2024	-	7.00	-	-	-	-	-	-	-	-
<b>Total Remaining Balance</b>			<b>(1,638,833)</b>							
<b>Net increase (decrease) in OPEB Expense</b>				<b>(586,777)</b>	<b>(586,775)</b>	<b>(343,466)</b>	<b>(343,397)</b>	<b>(182,597)</b>	<b>(182,598)</b>	<b>-</b>

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumptions										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2024	2025	2026	2027	2028	2029	There-after
2019	2,659,477	7.00	379,927	379,925	379,927	-	-	-	-	-
2020	-	7.00	-	-	-	-	-	-	-	-
2021	467,416	7.00	200,320	66,774	66,774	66,774	66,772	-	-	-
2022	(1,136,144)	7.00	(649,226)	(162,306)	(162,306)	(162,306)	(162,306)	(162,308)	-	-
2023	714,395	7.00	510,283	102,056	102,056	102,056	102,056	102,056	102,059	-
2024	(1,045,075)	7.00	(895,779)	(149,296)	(149,296)	(149,296)	(149,296)	(149,296)	(149,296)	(149,299)
Total Remaining Balance			(454,475)							
Net increase (decrease) in OPEB Expense				237,153	237,155	(142,772)	(142,774)	(209,548)	(47,237)	(149,299)

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of differences between projected & actual earnings on OPEB plan investments										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	Remaining Balance	2024	2025	2026	2027	2028	2029	There-after
2019	(30,347)	7.00	-	-	-	-	-	-	-	-
2020	18,043	7.00	-	3,607	-	-	-	-	-	-
2021	(755,533)	7.00	(151,105)	(151,107)	(151,105)	-	-	-	-	-
2022	1,236,152	7.00	494,462	247,230	247,230	247,232	-	-	-	-
2023	(173,824)	7.00	(104,296)	(34,764)	(34,764)	(34,764)	(34,768)	-	-	-
2024	(425,953)	7.00	(340,763)	(85,190)	(85,190)	(85,190)	(85,190)	(85,193)		
Total Remaining Balance			(101,702)							
Net increase (decrease) in OPEB Expense				(20,224)	(23,829)	127,278	(119,958)	(85,193)	-	-

**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, 2024, the Collaborative had no surplus revenue from contracts with state departments.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

**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 2024 were as follows:

<u>Name</u>	<u>Title</u>	<u>Total Compensation</u>
Chris A. Scott, PhD	Executive Director	\$241,184
Joia Mercurio	Deputy Director	\$145,964
Nicole Noska	Principal	\$145,021
Kari Ann Morrin	Director of Human Resources	\$136,577
Matthew Gentile	Director of DDS Services	\$129,927

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.

Director of DDS Services:

Responsible for coordinating services and activities relating to vocational preparedness and program enhancement while being the liaison between the Collaborative and local business partners. Other responsibilities include supervising direct support and job development staff and overseeing state agency contracts.

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 \$4,011,263 for the year ended June 30, 2024, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments.

Amounts expended on administration and overhead

Administrative expenses of \$2,075,632 for the year ended June 30, 2024, 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.

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

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

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

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

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

Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Notes C and D to the financial statements. The Collaborative leases classroom and other program space within Tyngsborough, a member district. For the year ended June 30, 2024, 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

Cumulative Surplus Calculation – FY24				Page(s) in financial statements
(A)	<b>Surplus as of June 30, 2023</b>	\$	5,560,807	(A) <b>p. 12</b>
	<i>(Breakdown of use of 2023 surplus)</i>			
	B(1) used to support the FY24 budget	\$	-	
	B(2) issued as credits to member districts	\$	304,552	
	B(3) issued as a check(s) to member district(s)	\$	-	
	B(4) deposited to a restricted account(s)	\$	-	
(B)	<b>Board voted uses of surplus funds during FY24</b>	<i>(total from B1:B4)</i>	\$ 304,552	(B) <b>p. 12</b>
(C)	<b>Unexpended FY24 General Funds</b>		\$ 2,242,919	(C) <b>p. 12</b>
(D)	Cumulative Surplus as of June 30, 2024	$(A) - (B) + (C) = (D)$	\$ 7,499,174	(D) <b>p. 12</b>
(E)	<b>FY24 Total General Fund Expenditures*</b>		\$ 23,922,481	(E) <b>p. 12</b>
(F)	Cumulative Surplus Percentage	$(D) \div (E)$	<b>31.35%</b>	(F)

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

(G)	Cumulative surplus as of June 30, 2024	\$	7,499,174	
		25% limit (allowed)	\$	5,980,620
(H)	Cumulative Surplus <b>REDUCTIONS</b>			
	(H)1 Credited to member districts for tuition, services, etc.	\$	1,695,822	***
	(H)2 Deposited to an established trust and/or reserve fund	\$	-	
	(H)3 Returned (check) to school districts/towns	\$	-	
	<b>Total Reductions</b>	\$	-	

**FY24 Cumulative Surplus Percentage after Reductions      24.26%**

**Valley Collaborative**  
Notes to Financial Statements  
June 30, 2024

**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:	\$27,547,935
OPEB Obligation Funding:	-
Intergovernmental Expense:	<u>(3,736,565)</u>
	23,811,370
FY24 depreciation on leasehold improvements:	<u>111,111**</u>
Total General Fund Expenditures per calculation above:	<u>\$23,922,481</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, 2024, but prior to issuance of the financial statements, the Collaborative’s board of directors voted to return \$1,695,822 of additional funds to member districts (approved at the October 2024 board meeting). The \$1,695,822 is more than 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, 2024

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
Revenues:				
Tuition and services	\$ 18,170,000	\$ 19,600,000	\$ 21,213,926	\$ 1,613,926
Adult services	4,100,000	4,500,000	4,605,105	105,105
Other	650,000	700,000	83,921	(616,079)
Interest	5,000	5,000	59,537	54,537
Intergovernmental revenue	-	-	3,736,565	3,736,565
Total revenue and other support	<u>22,925,000</u>	<u>24,805,000</u>	<u>29,699,054</u>	<u>4,894,054</u>
Expenses:				
Salaries	15,569,604	16,469,604	16,708,593	(238,989)
Employee benefits and taxes	2,884,620	2,884,620	2,796,170	88,450
Operating expenses	3,110,560	3,110,560	3,031,525	79,035
Leases and rentals	611,097	611,097	661,131	(50,034)
On-behalf retirement payment expense	-	-	3,736,565	(3,736,565)
Total expenses	<u>22,175,881</u>	<u>23,075,881</u>	<u>26,933,984</u>	<u>(3,858,103)</u>
Excess of revenues over expenses	<u>\$ 749,119</u>	<u>\$ 1,729,119</u>	<u>\$ 2,765,070</u>	<u>\$ 1,035,951</u>
Other Budget Items:				
Credits to member districts	\$ -	\$ -	\$ 304,552	\$ (304,552)
Capital budget items, net of gain	575,000	1,015,000	522,151	492,849
OPEB obligation funding	-	-	-	-
	<u>\$ 575,000</u>	<u>\$ 1,015,000</u>	<u>\$ 826,703</u>	<u>\$ 188,297</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, 2024

<b>Year</b>	<b>Actuarial Determined Contribution</b>	<b>Contributions in relation to the actuarially determined contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered employee payroll</b>	<b>Contributions as a percentage of covered employee payroll</b>
June 30, 2019	\$ 880,811	\$ (61,922)	\$ 818,889	\$ 11,092,407	0.56%
June 30, 2020	\$ 951,385	\$ (45,883)	\$ 905,502	\$ 11,425,179	0.40%
June 30, 2021	\$ 903,135	\$ (51,730)	\$ 851,405	\$ 10,818,546	0.48%
June 30, 2022	\$ 996,816	\$ (1,694,497)	\$ (697,681)	\$ 11,143,102	15.21%
June 30, 2023	\$ 822,753	\$ (128,142)	\$ 694,611	\$ 14,197,170	0.90%
June 30, 2024	\$ 1,007,032	\$ (91,727)	\$ 915,305	\$ 14,623,085	0.63%

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, 2024 Measurement Date**

<b>Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios</b>							
<b>Valuation Date: For the Measurement Period ending on the Measurement Date of: For the Reporting Period &amp; Fiscal Year ending on:</b>	<b>July 1, 2023 June 30, 2024</b>	<b>July 1, 2022 June 30, 2023</b>	<b>July 1, 2021 June 30, 2022</b>	<b>July 1, 2020 June 30, 2021</b>	<b>July 1, 2019 June 30, 2020</b>	<b>July 1, 2018 June 30, 2019</b>	<b>July 1, 2017 June 30, 2018</b>
<b>Total OPEB Liability</b>	8,654,814	8,406,758	7,855,437	7,760,675	7,321,481	6,291,640	4,270,784
I. Service Cost	948,235	747,196	917,149	804,839	776,751	752,044	608,129
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	436,623	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	(1,045,075)	714,395	(1,136,144)	467,416	-	2,659,477	43,514
VI. Benefit Payments Excluding Implicit Cost	(77,701)	(54,947)	(53,917)	(50,682)	(44,753)	(48,295)	(30,590)
VII. Implicit Cost Amount	(14,026)	(9,121)	-	(1,048)	(1,130)	(13,627)	-
VIII. Total Benefit payments including Implicit Cost [VI.+VII.]	(91,727)	(64,068)	(53,917)	(51,730)	(45,883)	(61,922)	(30,590)
IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]	248,056	551,321	94,762	439,194	1,029,841	2,020,856	639,695
X. Total OPEB liability - beginning of period	8,406,758	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.]	8,654,814	8,406,758	7,855,437	7,760,675	7,321,481	6,291,640	491,676
<b>Plan Fiduciary Net Position</b>	7,374,283	6,598,707	6,030,973	5,271,479	4,266,767	4,039,225	3,779,108
XIII. Earning from Plan Investments	775,576	503,660	(881,086)	1,004,712	227,542	260,117	236,892
XIV. Employer Contribution to trust	91,727	128,142	1,694,497	51,730	45,883	61,922	30,590
XV. Benefit payments from trust, including refunds of member contributions	(91,727)	(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.]	775,576	567,734	759,494	1,004,712	227,542	260,117	236,892
XIX. Plan fiduciary net position - beginning of period	6,598,707	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.]	7,374,283	6,598,707	6,030,973	5,271,479	4,266,767	4,039,225	3,779,108
XXI. Net OPEB Liability [XII.-XX.]	1,280,531	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.]	85.20%	78.49%	76.77%	67.93%	58.28%	64.20%	768.62%
XXIII. Covered employee payroll	14,623,085	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]	8.76%	12.74%	16.37%	23.01%	26.74%	20.31%	4.18%
Single Discount Rate to calculate Plan Liabilities	5.45%	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.

See independent auditor's report.

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2024 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, 2024.

Actuarial Assumptions:

Investment Rate of Return: 6.19%, net of OPEB plan investment expense, including inflation.

Municipal Bond Rate: 4.21% as of June 30, 2024 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)

Single Equivalent Discount Rate: 5.45%, net of OPEB plan investment expense, including inflation.

Inflation: 2.50% as of June 30, 2024 and for future periods

Salary Increases: 3.00% annually as of June 30, 2024 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, set forward 1 year for females  
Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016

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

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

**Valley Collaborative**  
OPEB Plan - Required Supplementary Information  
As of the June 30, 2024 Measurement Date

Notes to Required Supplementary Information (Continued):

Plan Membership

Plan Membership: At July 1, 2022, 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, 2023 to June 30, 2024:

Due to the GASB 75 standards the discount rate has been changed from 4.69% to 5.45%.

Contributions/Withdrawals:

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. The Collaborative contributed \$0 for the period ending on the June 30, 2024 Measurement Date. For the year ending on the June 30, 2024 Measurement Date total Collaborative premiums plus implicit costs for the retiree medical program were \$91,727. \$14,026 of the \$91,727 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, 2024**

		<u><b>MTRS</b></u>	<u><b>MSERS</b></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%
	FY2023	0.08290%	0.09784%
Collaborative's proportionate share of net pension liability	FY2014	\$ 16,724,835	\$ 1,871,525
	FY2015	\$ 16,360,313	\$ 2,806,546
	FY2016	\$ 18,790,793	\$ 10,530,873
	FY2017	\$ 19,344,064	\$ 10,410,850
	FY2018	\$ 21,737,193	\$ 11,438,238
	FY2019	\$ 20,989,574	\$ 14,834,931
	FY2020	\$ 23,205,036	\$ 14,855,001
	FY2021	\$ 18,129,788	\$ 8,006,281
	FY2022	\$ 21,572,960	\$ 12,958,656
	FY2023	\$ 21,794,595	\$ 14,331,557
Collaborative's covered-employee payroll	FY2014	\$ 6,277,563	\$ 4,565,446
	FY2015	\$ 5,347,143	\$ 4,285,929
	FY2016	\$ 5,527,894	\$ 4,254,279
	FY2017	\$ 5,762,613	\$ 4,635,195
	FY2018	\$ 6,333,668	\$ 6,028,713
	FY2019	\$ 6,087,231	\$ 6,039,995
	FY2020	\$ 6,181,687	\$ 5,305,358
	FY2021	\$ 6,202,814	\$ 4,668,914
	FY2022	\$ 6,274,492	\$ 5,856,826
	FY2023	\$ 7,162,705	\$ 6,145,191
Collaborative's proportionate share of net pension liability as a percentage of its covered-employee payroll	FY2014	266.42%	40.99%
	FY2015	305.96%	65.48%
	FY2016	339.93%	247.54%
	FY2017	335.68%	224.60%
	FY2018	343.20%	189.73%
	FY2019	344.81%	245.61%
	FY2020	375.38%	280.00%
	FY2021	292.28%	171.48%
	FY2022	343.82%	221.26%
	FY2023	304.28%	233.22%
Plan fiduciary net position as a percentage of total pension liability	FY2014	61.64%	76.32%
	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%
	FY2018	54.84%	67.91%
	FY2019	53.95%	66.28%
	FY2020	50.67%	62.48%
	FY2021	62.03%	77.54%
	FY2022	57.75%	71.05%
	FY2023	58.48%	70.71%

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, 2023.

Schedule Presentation

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

See independent auditor's report.

**Valley Collaborative**  
Schedule of Pension Contributions  
For the Year Ended June 30, 2024

	<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>FY2023</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	\$ 7,162,705
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%	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	\$ 374,857
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	\$ 374,857
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	\$ 6,145,191
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%	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, 2023.

**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.

See independent auditor's report.



**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, 2024, and the related notes to the financial statements, which collectively comprise Valley Collaborative's basic financial statements, and have issued our report thereon November 21, 2024.

**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.

A handwritten signature in black ink that reads "Finty D. Aguilera LLC". The signature is written in a cursive, flowing style.

Certified Public Accountants

Newburyport, Massachusetts

November 21, 2024





# 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, 2024.

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, 2024.

  
\_\_\_\_\_  
Board Chair

11/21/2024

\_\_\_\_\_  
Date

**Valley Collaborative**

Uniform Financial Report

June 30, 2024

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT			COVER PAGE - Page 1 of 1		Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043121303	
For the Year Ended :	6/30/2024 (M/D/YYYY)	Filed Electronically? (Y/N):	Y	Other corporate names & FEINs if applicable: (Use for consolidated financial statements.)		
Filing Organization:	VALLEY COLLABORATIVE (legal name)	(Doing Business As name, if applicable)				
A.G. Public Charities Acct.#		Business Address:	40 LINNELL CIRCLE (Street)	BILLERICA (City)	MA (State)	01821 (Zip)
CEO or CFO :	CHRIS (First Name)	SCOTT (Last Name)	EXECUTIVE DIRECTOR (Title)	(978) 528-7800 (Phone : Area Code / Number)	E-mail address: CSCOTT@VALLEYCOLLABORATIVE.ORG	
CPA :	FRITZ DEGUGLIELMO LLC		CPA Firm's Current Mass. License #:	3	CPA's E-mail Address: DANIELS@FD-CPA.COM	
Management Company Name:			CPA Firm's Federal Employer Id. (FEIN) #:	043447507	A-133 Audit Submitted? (Y/N): N	
Organization Type Code :	EC	For-Profit Organization :	NO	Date of Org./Incorp.:	7/1/1976 (M/D/YYYY)	Have basic F/S been audited? (Y/N): Y
501(c)(3) Federal Tax Exempt (Y/N):	N	If Yes, Date of Exemption:		Cost Allocation Method Code :	MD	UFR Exemption/Exception Code# 4
						Special Education (SPED) Contractor (Y/N): Y
						Principal Purch. Agency: DMR
						Program Performance Report (Internet system) is <b>not</b> required:
						Primary Contractor(s):

[illegible]

**Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.**

ORGANIZATION : VALLEY COLLABORATIVE

FEIN: 043121303

STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET) 06/30/2024

WITH COMPARATIVE TOTALS AS OF 6/30/2023

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1 Cash and Cash Equivalents	6,493,596	1,500,000			7,993,596	6,008,030
2 Accounts Receivable, Program Services	3,857,756				3,857,756	3,385,388
3 Allowance for Doubtful Accounts	(37,778)				(37,778)	(50,974)
4 Net Accounts Receivable, Program Services	3,819,978				3,819,978	3,334,414
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	46,380				46,380	295,605
8 Other Accounts Receivable						
9 Other Current Assets						
10 Short-Term Investments						
11 <b>TOTAL CURRENT ASSETS</b>	10,359,954	1,500,000			11,859,954	9,638,049
12 Land, Buildings, and Equipment		13,316,417			13,316,417	12,896,944
13 Accumulated Depreciation		(6,567,590)			(6,567,590)	(5,956,883)
14 Net Land, Buildings and Equipment		6,748,827			6,748,827	6,940,061
15 Long-Term Investments						
16 Other Assets	1,090,530	2,970,135			4,060,665	5,389,211
17 Due From Other Funds						
18 <b>TOTAL ASSETS</b>	11,450,484	11,218,962			22,669,446	21,967,321
<b>LIABILITIES AND NET ASSETS</b>						
19 Accounts Payable	92,007				92,007	54,968
20 Subcontract Payable						
21 Accrued Expenses	1,654,160				1,654,160	1,166,929
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue	1,010,000				1,010,000	500,000
25 Other Current Liabilities	66,972				66,972	824,762
26 <b>TOTAL CURRENT LIABILITIES</b>	2,823,139				2,823,139	2,546,659
27 Long-Term Notes & Mortgage Payable						
28 Other Liabilities	4,566,071	3,117,819			7,683,890	8,349,541
29 Due to Other Funds						
30 <b>TOTAL LIABILITIES</b>	7,389,210	3,117,819			10,507,029	10,896,200
<b>NET ASSETS</b>						
31 Without Donor Restrictions	4,023,633	6,601,143			10,624,776	9,540,538
32 With Donor Restrictions	37,641	1,500,000			1,537,641	1,530,583
33						
34 <b>TOTAL NET ASSETS</b>	4,061,274	8,101,143			12,162,417	11,071,121
35 <b>TOTAL LIABILITIES AND NET ASSETS</b>	11,450,484	11,218,962			22,669,446	21,967,321

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVE

FEIN: 043121303

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2024 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2023

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events		20,372		20,372	21,682
2 In-Kind Contributions					
3 Grants	145			145	3,585
4 Program Service Fees	25,232,523			25,232,523	21,234,394
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	59,537			59,537	36,296
7 Revenue from Commercial Products & Services	671,271			671,271	676,256
8 Other	3,828,365			3,828,365	2,805,364
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	13,314	(13,314)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	29,805,155	7,058		29,812,213	24,777,577
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	2,310,777			2,310,777	2,344,218
15 Fundraising					
16 Total Program Services	25,442,693			25,442,693	21,609,514
17 <b>TOTAL EXPENSES</b>	27,753,470			27,753,470	23,953,732
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	27,753,470			27,753,470	23,953,732
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)	(967,447)			(967,447)	(1,485,212)
24 <b>TOTAL CHANGES IN NET ASSETS</b>	1,084,238	7,058		1,091,296	(661,367)
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	9,540,538	1,530,583		11,071,121	11,732,488
26 <b>NET ASSETS AT END OF YEAR</b>	10,624,776	1,537,641		12,162,417	11,071,121

See Accompanying Notes to Financial Statements



ORGANIZATION : VALLEY COLLABORATIVE

FEIN: 043121303

## STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2024

## INDIRECT METHOD

<b>Cash Flows from Operating Activities:</b>		<b>TOTAL</b>
1	Changes in Net Assets	1,091,296
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	805,185
3	Losses	662,895
4	Increase/Decrease in Net Accounts Receivable	(485,564)
5	Increase/Decrease in Prepaid Expenses	249,225
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	37,039
8	Increase/Decrease in Accrued Expenses	487,231
9	Increase/Decrease in Deferred Revenue	510,000
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	(849,590)
14	Net Cash Provided by/(used in) Operating Activities	2,507,717
<b>Cash Flows from Investing Activities:</b>		
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(522,151)
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	(522,151)
<b>Cash from Financing Activities:</b>		
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	
29	Other Finance Payments/Receipts	
30	Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVE

FEIN: 043121303

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2024

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	1,985,566
32	Cash and Cash Equivalents at Beginning of Year	6,008,030
33	Cash and Cash Equivalents at End of Year	7,993,596

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38		
39		
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : VALLEY COLLABORATIVEFEIN: 043121303**Statement of Functional Expenses for the Year Ended:** 06/30/2024

		<b>SUPPORTING SERVICES</b>		<b>PROGRAM SERVICES</b>
	<b>TOTALS</b>	<b>ADMINISTRATION (MNGT. &amp; GEN.)</b>	<b>FUND RAISING</b>	<b>TOTAL ALL PROGRAMS</b>
1. Employee Compensation & Related Expenses	22,653,657	1,339,363		21,314,294
2. Occupancy	1,536,587	51,671		1,484,916
3. Other Program / Operating Expense	1,422,922	2,590		1,420,332
4. Subcontract Expense				
5. Direct Administrative Expense	1,206,617	814,175		392,442
6. Other Expenses	128,502			128,502
7. Depreciation of Buildings and Equipment	805,185	102,978		702,207
<b>8. TOTAL EXPENSES</b>	<b>27,753,470</b>	<b>2,310,777</b>		<b>25,442,693</b>

See Accompanying Notes to Financial Statements



ORGANIZATION : VALLEY COLLABORATIVEFEIN: 043121303Statement of Functional Expenses for the Year Ended: 06/30/24

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>05-101</u>	<u>04-102</u>	<u>NPOS-200</u>	<u>NPOS-400</u>	<u>NPOS-450</u>
1. Employee Compensation & Related Expenses	<u>248,559</u>	<u>126,252</u>	<u>6,207,189</u>	<u>2,458,569</u>	<u>229,639</u>
2. Occupancy	<u>32,030</u>	<u>18,924</u>	<u>274,831</u>	<u>132,280</u>	<u>291</u>
3. Other Program / Operating Expense	<u>5,421</u>	<u>7,229</u>	<u>377,098</u>	<u>131,855</u>	<u>20</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>5,546</u>	<u>2,013</u>	<u>99,176</u>	<u>47,797</u>	<u>2,619</u>
6. Other Expenses			<u>40,790</u>	<u>34,246</u>	
7. Depreciation of Buildings and Equipment	<u>5,618</u>	<u>311</u>	<u>277,642</u>	<u>168,028</u>	<u>7,501</u>
8. TOTAL EXPENSES	<u>297,174</u>	<u>154,729</u>	<u>7,276,726</u>	<u>2,972,775</u>	<u>240,070</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : VALLEY COLLABORATIVEFEIN: 043121303Statement of Functional Expenses for the Year Ended: 06/30/24

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>01-500</u>	<u>NPOS-660</u>	<u>NPOS-712</u>		
1. Employee Compensation & Related Expenses	<u>3,049,367</u>	<u>6,248,705</u>	<u>2,746,014</u>		
2. Occupancy	<u>361,323</u>	<u>475,911</u>	<u>189,326</u>		
3. Other Program / Operating Expense	<u>550,648</u>	<u>246,583</u>	<u>101,478</u>		
4. Subcontract Expense					
5. Direct Administrative Expense	<u>61,832</u>	<u>105,439</u>	<u>68,020</u>		
6. Other Expenses	<u>2,635</u>	<u>33,804</u>	<u>17,027</u>		
7. Depreciation of Buildings and Equipment	<u>107,112</u>	<u>71,498</u>	<u>64,497</u>		
8. TOTAL EXPENSES	<u>4,132,917</u>	<u>7,181,940</u>	<u>3,186,362</u>		

See Accompanying Notes to Financial Statements

ORGANIZATION: VALLEY COLLABORATIVE					ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited					FY END:		6/30/2024		FEIN: 043121303	
REVENUE		Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE		Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
								FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests						1E Total Direct Prog.Staff FTE/Exp 101-138		298.47	14,929,478	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	298.47	14,929,478
2R Gov. In-Kind/Capital Budget			XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.		1.00	207,519	1.00	207,519				
3R Private IN-Kind						3E Chief Financial Officer - FTE/Exp.		0.20	101,350	0.20	101,350				
4R Total Contributions and In-Kind						4E Accting/Clerical/Support FTE/Expense		11.54	853,699	5.94	570,474	#		5.60	283,225
5R Mass Gov. Grant			XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp									
6R Other Grant (exclud. Fed.Direct)		145	145			6E Total Admin Employee FTE/Expense 410		12.74	1,162,568	7.14	879,343			5.60	283,225
7R Total Grants		145	145			7E Commercial Products & Svs/Mkting FTE/Exp						XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)			XXXXXXXXXX	XXXXXXXXXX		8E Total FTE/Salary/Wages		311.21	16,092,046	7.14	879,343			304.07	15,212,703
9R Dept.of Developmental Services(DDS/DMR)		4,051,926	XXXXXXXXXX	XXXXXXXXXX	4,051,926	9E Payroll Taxes 150			305,267		25,960				279,307
10R Dept. of Public Health (DPH)			XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151			2,490,905		309,322				2,181,583
11R Dept.of Children and Families (DCF/DSS)			XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments									
12R Dept. of Transitional Assist (DTA/WEL)			XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.			18,888,218		1,214,625				17,673,593
13R Dept. of Youth Services (DYS)			XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390			657,562		42,731				614,831
14R Health Care Fin & Policy (HCF)-Contract			XXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301			805,185		102,978				702,207
15R Health Care Fin & Policy (HCF)-UCP			XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390			879,025		8,940				870,085
16R MA. Comm. For the Blind (MCB)		29,230	XXXXXXXXXX	XXXXXXXXXX	29,230	16E Facility General Liability Insurance 390									
17R MA. Comm. for Deaf & H H (MCD)			XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy			2,341,772		154,649				2,187,123
18R MA. Rehabilitation Commission (MRC)		523,949	XXXXXXXXXX	XXXXXXXXXX	523,949	18E Direct Care Consultant 201									
19R MA. Off. for Refugees & Immigr.(ORI)			XXXXXXXXXX	XXXXXXXXXX		19E Temporary Help 202									
20R Dept.of Early Educ. & Care (EEC)-Contract			XXXXXXXXXX	XXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203					XXXXXXXXXX		XXXXXXXXXX		
21R Dept.of Early Educ. & Care (EEC)-Voucher			XXXXXXXXXX	XXXXXXXXXX		21E Subcontracted Direct Care 206					XXXXXXXXXX		XXXXXXXXXX		
22R Dept of Correction (DOC)			XXXXXXXXXX	XXXXXXXXXX		22E Staff Training 204			37,402		1,533				35,869
23R Dept. of Elementary & Secondary Educ. (DOE)			XXXXXXXXXX	XXXXXXXXXX		23E Staff Mileage / Travel 205			21,506		1,057				20,449
24R Parole Board (PAR)			XXXXXXXXXX	XXXXXXXXXX		24E Meals 207									
25R Veteran's Services (VET)			XXXXXXXXXX	XXXXXXXXXX		25E Client Transportation 208					XXXXXXXXXX		XXXXXXXXXX		
26R Ex. Off. of Elder Affairs (ELD)			XXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208			178,244						178,244
27R Div.of Housing & Community Develop(OCD)			XXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208									
28R POS Subcontract			XXXXXXXXXX	XXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209					XXXXXXXXXX		XXXXXXXXXX		
29R Other Mass. State Agency POS			XXXXXXXXXX	XXXXXXXXXX		29E Client Personal Allowances 211					XXXXXXXXXX		XXXXXXXXXX		
30R Mass State Agency Non - POS			XXXXXXXXXX	XXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212					XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities		18,057,757	XXXXXXXXXX	XXXXXXXXXX	18,057,757	31E Direct Client Wages 214			586,073		XXXXXXXXXX		XXXXXXXXXX		586,073
32R Non-Mass. State/Local Government		2,569,661	XXXXXXXXXX	XXXXXXXXXX	2,569,661	32E Other Commercial Prod. & Svs. 214			181,367						181,367
33R Direct Federal Grants/Contracts			XXXXXXXXXX	XXXXXXXXXX		33E Program Supplies & Materials 215			418,330		XXXXXXXXXX		XXXXXXXXXX		418,330
34R Medicaid - Direct Payments			XXXXXXXXXX	XXXXXXXXXX		34E Non Charitable Expenses									
35R Medicaid - MBHP Subcontract			XXXXXXXXXX	XXXXXXXXXX		35E Other Expense			128,502						128,502
36R Medicare			XXXXXXXXXX	XXXXXXXXXX		36E Total Other Program Expense			1,551,424		2,590				1,548,834
37R Mass. Govt. Client Stipends			XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410									XXXXXXXXXX
38R Client Resources			XXXXXXXXXX	XXXXXXXXXX		38E Fundraising Fees 410					XXXXXXXXXX				XXXXXXXXXX
39R Mass. Publicly sponsored client offsets			XXXXXXXXXX	XXXXXXXXXX		39E Legal Fees 410			21,817		21,817				XXXXXXXXXX
40R Other Publicly sponsored client offsets			XXXXXXXXXX	XXXXXXXXXX		40E Audit Fees 410			38,000		38,000				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)			XXXXXXXXXX	XXXXXXXXXX		41E Management Consultant 410									XXXXXXXXXX
42R Private Client 3rd Pty/other offsets			XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410			779,735		406,048				373,687
43R Total Assistance and Fees		25,232,523	XXXXXXXXXX	XXXXXXXXXX	25,232,523	43E Leased Office/Program Office Equip.410,390			20,323		1,568				18,755
44R Federated Fundraising						44E Office Equipment Depreciation 410									
45R Commercial Activities		671,271	65,576		605,695	45E Admin. Vehicle Expenses 410									XXXXXXXXXX
46R Non-Charitable Revenue						46E Admin. Vehicle Depreciation 410									XXXXXXXXXX
47R Investment Revenue		59,537	59,537			47E Directors & Officers Insurance 410									XXXXXXXXXX
48R Other Revenue		3,828,365	187,664		3,640,701	48E Program Support 216					XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue		XXXXXXXXXX				49E Professional Insurance 410			346,742		346,742				
50R Released Net Assets-Program		13,314	13,314			50E Working Capital Interest 410									
51R Released Net Assets-Equipment						51E Total Direct Administrative Expense			1,206,617		814,175				392,442
52R Released Net Assets-Time						52E Admin (M&G) Reporting Center Allocation			XXXXXXXXXX		(2,186,039)				2,186,039
53R TOTAL REVENUE		29,805,155	326,236		29,478,919	53E Total Reimbursable & Fundraising Expense			23,988,031						23,988,031
54R TOTAL EXPENSE = 56E		27,753,470	124,738		27,628,732	54E Direct State/Federal Non-Reimbursable Expense			3,765,439		124,738		XXXXXXXXXX		3,640,701
55R OPERATING RESULTS		2,051,685	201,498		1,850,187	55E Allocation of State/Fed Non-Reimbursable Expense			XXXXXXXXXX						
						56E TOTAL EXPENSE = 56R			27,753,470		124,738				27,628,732
COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.					NON-REIMBURSABLE EXPENSE DETAIL					Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.					
Name & Title		Reporting Entity Compensation		Compensation from Other Entities		1N Direct Employee Compensation & Related Exp.		3,765,439	124,738		XXXXXXXXXX		XXXXXXXXXX		3,640,701
1C Dr. Chris Scott, Executive Director		236,393				2N Direct Occupancy					XXXXXXXXXX		XXXXXXXXXX		
2C						3N Direct Other Program/Operating					XXXXXXXXXX		XXXXXXXXXX		
3C						4N Direct Subcontract Expense					XXXXXXXXXX		XXXXXXXXXX		
4C						5N Direct Administrative Expense					XXXXXXXXXX		XXXXXXXXXX		
5C						6N Direct Other Expense					XXXXXXXXXX		XXXXXXXXXX		
						7N Direct Depreciation					XXXXXXXXXX		XXXXXXXXXX		
						8N Total Direct Non-Reimbursable (must tie to 54E)		3,765,439	124,738		XXXXXXXXXX		XXXXXXXXXX		3,640,701
						9N Total Direct and Allocated Non-Reimbursable (54E+55E)		3,765,439	124,738		XXXXXXXXXX		XXXXXXXXXX		3,640,701
MA. Surplus Revenue Retention		Starting Balance	Expended Amount	Accrual Amount	Liability Amt.	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		4,572,632	326,236		XXXXXXXXXX		XXXXXXXXXX		4,246,396
Prior Year Ma. Revenue 19,354,122						11N Capital Budget Revenue Adjustments					XXXXXXXXXX		XXXXXXXXXX		
						12N Excess of Non-Reimb./Fundraising Expense over Offsets		(807,193)	(201,498)		XXXXXXXXXX		XXXXXXXXXX		(605,695)
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)						Description of Admin (M&G) Direct Non-Reimbursable Exp.		See attachment							



ORGANIZATION: VALLEY COLLABORATIVE			PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited					FY END: 6/30/2024		FEIN: 043121303		
UFR Program Number: 05-101			Program Name: MRC EVALUATION & TRAINING		Description: MRC EVALUATION & TRAINING		Catalog of Federal Domestic Assistance #: 84.126 B <a href="http://www.cfda.gov/default.htm">http://www.cfda.gov/default.htm</a>					
*Program Type: 22			Program Address: 25 LINNELL CIRCLE		BILLERICA	MA	01821	# Weeks operated during audit period (e.g., 52): 52.00		# operating hours/week (e.g., 40): 40.00		
			(Number/Street)		(City)	(State)	(Zipcode)					
<b>Note to Readers:</b> This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.												
<b>* Program Type codes:</b> 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable												
REVENUE			0S STAFFING # hours/yr = 1.00 FTE: 2080		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S		2.99	180,038	166,053	8.4 %
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)		0.81	72,723	2E Chief Executive Officer					
3R	Private IN-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer					
4R	Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)				4E Accting/Clerical Support		0.05	2,474		
5R	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grndskeeping					
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee		0.05	2,474		
7R	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)				7E Commerical products & Svs/Mkting					
8R	Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages		3.04	182,512		
9R	Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150			2,897		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151			19,471		
11R	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments					
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.			204,880	178,178	15.0 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				13E Facility and Prog. Equip.Expenses 301,390			20,263		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301			5,618		
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390			11,767		
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390					
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy			37,648	5,000	653.0 %
18R	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201					
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202					
20R	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203					
21R	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206					
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204					
23R	Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)				23E Staff Mileage / Travel 205			650		
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E Meals 207					
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208					
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208			3,565		
27R	Div.of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208					
28R	POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medicine/Pharmacy 209					
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211					
30R	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212					
31R	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214					
32R	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214					
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)				33E Program Supplies & Materials 215			1,206		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		2.00	100,514	34E Non Charitable Expenses					
35R	Medicaid - MBHP Subcontract</											



**ORGANIZATION:** VALLEY COLLABORATIVE

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

**FY END:** 6/30/2024

**FEIN:** 043121303

**UFR Program Number:** 04-102

**Program Name:** MRC SUPPORTED WORK

**Description:** MRC SUPPORTED WORK

Catalog of Federal Domestic Assistance #: 84.126 B

**\*Program Type:** 22

**Program Address:** 25 LINNELL CIRCLE

## BILLERICA

MA

01821

# Weeks operated during audit period (e.g., 52): 52.00

# operating hours/week (e.g., 40): 40.00

**Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

\* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		STAFFING_# hours/yr = 1.00 FTE:		2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S	Program Director (UFR Title 102)				1E	Total Direct Program Staff = 39S	1.56	88,143	104,685	-15.8 %
2R	Gov. In-Kind/Capital Budget	2S	Program Function Manager (UFR Title 101)		0.48	42,907	2E	Chief Executive Officer				
3R	Private IN-Kind	3S	Asst. Program Director (UFR Title 103)				3E	Chief Financial Officer				
4R	Total Contribution and In-Kind	4S	Supervising Professional (UFR Title 104)				4E	Accting/Clerical Support	0.03	1,572		
5R	Mass Gov. Grant	5S	Physician & Psychiatrist (UFR Title 105 & 121)				5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)	6S	Physician Asst. (UFR Title 106)				6E	Total Admin Employee	0.03	1,572		
7R	Total Grants	7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)				7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)	8S	R.N. - Non Masters (UFR Title 108)				8E	Total FTE/Salary/Wages	1.59	89,715		
9R	Dept.of Developmental Services(DDS/DMR)	9S	L.P.N. (UFR Title 109)				9E	Payroll Taxes 150		1,394		
10R	Dept. of Public Health (DPH)	10S	Pharmacist (UFR Title 110)				10E	Fringe Benefits 151		13,672		
11R	Dept.of Children and Families (DCF/DSS)	11S	Occupational Therapist (UFR Title 111)				11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)	12S	Physical Therapist (UFR Title 112)				12E	Total Employee Compensation & Rel. Exp.		104,781	111,754	-6.2 %
13R	Dept. of Youth Services (DYS)	13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)				13E	Facility and Prog. Equip.Expenses 301,390		10,131		
14R	Health Care Fin & Policy (HCF)-Contract	14S	Dietician / Nutritionist (UFR Title 114)				14E	Facility & Prog. Equip. Depreciation 301		311		
15R	Health Care Fin & Policy (HCF)-UCP	15S	Spec. Education Teacher (UFR Title 115)				15E	Facility Operation/Maint./Furn.390		8,793		
16R	MA. Comm. For the Blind (MCB)	16S	Teacher (UFR Title 116)				16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)	17S	Day Care Director (UFR Title 117)				17E	Total Occupancy		19,235	1,000	1,823.5 %
18R	MA. Rehabilitation Commission (MRC)	18S	Day Care Lead Teacher (UFR Title 118)				18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)	19S	Day Care Teacher (UFR Title 119)				19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract	20S	Day Care Asst. Teacher / Aide (UFR Title 120)				20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher	21S	Psychologist - Doctorate (UFR Title 122)				21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)	22S	Clinician-(formerly Psych.Masters)(UFR Title 123)				22E	Staff Training 204				
23R	Dept. of Elementary & Secondary Educ. (DOE)	23S	Social Worker - L.I.C.S.W. (UFR Title 124)				23E	Staff Mileage / Travel 205		6,908		
24R	Parole Board (PAR)	24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E	Meals 207				
25R	Veteran's Services (VET)	25S	Licensed Counselor (UFR Title 127)				25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)				26E	Vehicle Expenses 208				
27R	Div.of Housing & Community Develop(OCD)	27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E	Vehicle Depreciation 208				
28R	POS Subcontract	28S	Counselor (UFR Title 130)				28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS	29S	Case Worker / Manager - Masters (UFR Title 131)				29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS	30S	Case Worker / Manager (UFR Title 132)				30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)				31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government	32S	Direct Care / Prog. Staff III (UFR Title 134)				32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts	33S	Direct Care / Prog. Staff II (UFR Title 135)				33E	Program Supplies & Materials 215		321		
34R	Medicaid - Direct Payments	34S	Direct Care / Prog. Staff I (UFR Title 136)		0.99	42,224	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract	35S	Prog. Secretarial / Clerical Staff (UFR Title 137)				35E	Other Expense				
36R	Medicare	36S	Maintainence, House/Groundskeeping, Cook 138		0.09	3,012	36E	Total Other Program Expense		7,229	6,100	18.5 %
37R	Mass. Govt. Client Stipends	37S	Direct Care / Driver Staff (UFR Title 138)				42E	Other Professional Fees & Other Admin. Exp. 410		2,013		
38R	Client Resources	38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets	39S	Total Direct Program Staff = 1E		1.56	88,143	44E	Office Equipment Depreciation 410				
							48E	Program Support 216				
							49E	Professional Insurance 410				
							50E	Working Capital Interest 410				
							51E	Total Direct Administrative Expense		2,013	1,000	101.3 %
							52E	Admin (M&G) Reporting Center Allocation		13,361		%
							53E	Total Reimbursable Expense		146,619	119,854	22.3 %
							54E	Direct State/Federal Non-Reimbursable Expense		21,471		%
							55E	Allocation of State/Fed Non-Reimbursable Expense				
							56E	TOTAL EXPENSE		168,090	119,854	40.2 %
							57E	TOTAL REVENUE = 53R		166,384	200,000	-16.8 %
							58E	OPERATING RESULTS		(1,706)	80,146	
							CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment )					
							NON-REIMBURSABLE EXPENSE DETAIL					
							Description					
							1N Direct Employee Compensation & Related Exp.					
							21,471 MA Teachers' & State Employees' Retirement Systems on-be					

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL			
	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share	(23,177)
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**PREPARER COMMENTS:**



**ORGANIZATION:** VALLEY COLLABORATIVE

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

**FY END:** 6/30/2024

**FEIN:** 043121303

UFR Program Number: NPOS-2

**Program Name:** SCHOOL & VOCATIONAL TRAINING

**Description:** SCHOOL & VOCATIONAL TRAINING

Catalog of Federal Domestic Assistance #: B

**\*Program Type:** N/A

**Program Address:** 40 LINNELL CIRCLE

## BILLERICA

MA

01821

# Weeks operated during audit period (e.g., 52): 44.00

# operating hours/week (e.g., 40): 40.00

**Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

\* **Program Type codes:** 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING_# hours/yr = 1.00 FTE:	1760	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S	Program Director (UFR Title 102)	1.68	209,331	1E	Total Direct Program Staff = 39S	91.55	4,368,900	3,051,038	43.2 %
2R	Gov. In-Kind/Capital Budget	2S	Program Function Manager (UFR Title 101)	2.06	185,228	2E	Chief Executive Officer				
3R	Private IN-Kind	3S	Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer				
4R	Total Contribution and In-Kind	4S	Supervising Professional (UFR Title 104)			4E	Accting/Clerical Support	1.21	60,692		
5R	Mass Gov. Grant	5S	Physician & Psychiatrist (UFR Title 105 & 121)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)	6S	Physician Asst. (UFR Title 106)			6E	Total Admin Employee	1.21	60,692		
7R	Total Grants	7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commercal products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)	8S	R.N. - Non Masters (UFR Title 108)	1.04	63,985	8E	Total FTE/Salary/Wages	92.76	4,429,592		
9R	Dept.of Developmental Services(DDS/DMR)	9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		80,225		
10R	Dept. of Public Health (DPH)	10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		637,283		
11R	Dept.of Children and Families (DCF/DSS)	11S	Occupational Therapist (UFR Title 111)	2.52	194,544	11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)	12S	Physical Therapist (UFR Title 112)	1.11	116,918	12E	Total Employee Compensation & Rel. Exp.		5,147,100	3,649,228	41.0 %
13R	Dept. of Youth Services (DYS)	13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	2.73	189,171	13E	Facility and Prog. Equip.Expenses 301,390		32,599		
14R	Health Care Fin & Policy (HCF)-Contract	14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		277,642		
15R	Health Care Fin & Policy (HCF)-UCP	15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		242,232		
16R	MA. Comm. For the Blind (MCB)	16S	Teacher (UFR Title 116)	14.60	977,712	16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)	17S	Day Care Director (UFR Title 117)			17E	Total Occupancy		552,473	258,000	114.1 %
18R	MA. Rehabilitation Commission (MRC)	18S	Day Care Lead Teacher (UFR Title 118)			18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)	19S	Day Care Teacher (UFR Title 119)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract	20S	Day Care Asst. Teacher / Aide (UFR Title 120)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher	21S	Psychologist - Doctorate (UFR Title 122)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)	22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	2.86	209,306	22E	Staff Training 204		12,088		
23R	Dept. of Elementary & Secondary Educ. (DOE)	23S	Social Worker - L.I.C.S.W. (UFR Title 124)	1.80	153,575	23E	Staff Mileage / Travel 205		455		
24R	Parole Board (PAR)	24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E	Meals 207				
25R	Veteran's Services (VET)	25S	Licensed Counselor (UFR Title 127)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208		50,877		
27R	Div.of Housing & Community Develop(OCD)	27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E	Vehicle Depreciation 208				
28R	POS Subcontract	28S	Counselor (UFR Title 130)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS	29S	Case Worker / Manager - Masters (UFR Title 131)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS	30S	Case Worker / Manager (UFR Title 132)			30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			31E	Direct Client Wages 214		88,544		
32R	Non-Mass. State/Local Government	32S	Direct Care / Prog. Staff III (UFR Title 134)			32E	Other Commercial Prod. & Svs. 214		114,012		
33R	Direct Federal Grants/Contracts	33S	Direct Care / Prog. Staff II (UFR Title 135)			33E	Program Supplies & Materials 215		111,122		
34R	Medicaid - Direct Payments	34S	Direct Care / Prog. Staff I (UFR Title 136)	56.84	1,907,341	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract	35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.19	10,483	35E	Other Expense		40,790		
36R	Medicare	36S	Maintenance, House/Groundskeeping, Cook 138	3.44	116,296	36E	Total Other Program Expense		417,888	457,850	-8.7 %
37R	Mass. Govt. Client Stipends	37S	Direct Care / Driver Staff (UFR Title 138)	0.68	35,010	42E	Other Professional Fees & Other Admin. Exp. 410		96,302		
38R	Client Resources	38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390		2,874		
39R	Mass. spon.client SF/3rd Pty offsets	39S	Total Direct Program Staff = 1E	91.55	4,368,900	44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets					48E	Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)					49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets					50E	Working Capital Interest 410				
43R	Total Assistance and Fees	1SS	Enter defined unit of service: STUDENT DAYS			51E	Total Direct Administrative Expense		99,176	20,250	389.8 %
44R	Federated Fundraising	2SS	Enter total unit capacity:			52E	Admin (M&G) Reporting Center Allocation		623,329		%
45R	Commercial Activities					53E	Total Reimbursable Expense		6,839,966	4,385,328	56.0 %
46R	Non-Charitable Revenue					54E	Direct State/Federal Non-Reimbursable Expense		1,060,089		%
47R	Investment Revenue	3SS	Publicly sponsored clients:	95	17,112	55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	4SS	OSD's Program Privately sponsored clients:			56E	TOTAL EXPENSE		7,900,055	4,385,328	80.1 %
49R	Allocated Admin (M&G) Revenue	5SS	Performance Report (D-1 Free Care clients:			57E	TOTAL REVENUE = 53R		8,153,918	6,389,941	27.6 %
50R	Released Net Assets-Program	6SS	Internet filing system) Total:	95	17,112	58E	OPERATING RESULTS		253,863	2,004,613	
51R	Released Net Assets-Equipment	7SS	suspended for FY '08 filings.				CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment )
52R	Released Net Assets-Time										
53R	Total Revenue = 57E										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL			
	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

POS SUBCONTRACT INFORMATION			
	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

Comm. Of MA Surplus Rev. Retention Share

**PREPARER COMMENTS:**



ORGANIZATION: VALLEY COLLABORATIVE

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2024

FEIN: 043121303

UFR Program Number: NPOS-

Program Name: HIGH SCHOOL - ALTERNATIVE & VOCATIONAL PROGRAM

Description: ALTERNATIVE & VOCATIONAL HIGH SCHOOL

Catalog of Federal Domestic Assistance #: B

<http://www.cfda.gov/default.htm>

\*Program Type: N/A

Program Address: 40 LINNELL CIRCLE

BILLERICA

MA

01821

# Weeks operated during audit period (e.g., 52): 42.00

# operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

\* Program Type codes: 21 = SPED; 22 = HCFC/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING_# hours/yr = 1.00 FTE:	1680	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S	Program Director (UFR Title 102)			1E	Total Direct Program Staff = 39S	25.13	1,743,103	1,933,642	-9.9 %
2R	Gov. In-Kind/Capital Budget	2S	Program Function Manager (UFR Title 101)	1.00	149,128	2E	Chief Executive Officer				
3R	Private IN-Kind	3S	Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer				
4R	Total Contribution and In-Kind	4S	Supervising Professional (UFR Title 104)			4E	Accting/Clerical Support	0.45	22,558		
5R	Mass Gov. Grant	5S	Physician & Psychiatrist (UFR Title 105 & 121)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)	6S	Physician Asst. (UFR Title 106)			6E	Total Admin Employee	0.45	22,558		
7R	Total Grants	7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)	8S	R.N. - Non Masters (UFR Title 108)	0.75	43,961	8E	Total FTE/Salary/Wages	25.58	1,765,661		
9R	Dept.of Developmental Services(DDS/DMR)	9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		28,546		
10R	Dept. of Public Health (DPH)	10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		241,804		
11R	Dept.of Children and Families (DCF/DSS)	11S	Occupational Therapist (UFR Title 111)	0.10	7,728	11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)	12S	Physical Therapist (UFR Title 112)			12E	Total Employee Compensation & Rel. Exp.		2,036,011	2,196,939	-7.3 %
13R	Dept. of Youth Services (DYS)	13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	0.35	23,938	13E	Facility and Prog. Equip.Expenses 301,390		32,600		
14R	Health Care Fin & Policy (HCF)-Contract	14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		168,028		
15R	Health Care Fin & Policy (HCF)-UCP	15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		99,680		
16R	MA. Comm. For the Blind (MCB)	16S	Teacher (UFR Title 116)	12.00	871,966	16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)	17S	Day Care Director (UFR Title 117)			17E	Total Occupancy		300,308	152,000	97.6 %
18R	MA. Rehabilitation Commission (MRC)	18S	Day Care Lead Teacher (UFR Title 118)			18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)	19S	Day Care Teacher (UFR Title 119)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract	20S	Day Care Asst. Teacher / Aide (UFR Title 120)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher	21S	Psychologist - Doctorate (UFR Title 122)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)	22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	0.67	48,708	22E	Staff Training 204		1,175		
23R	Dept. of Elementary & Secondary Educ. (DOE)	23S	Social Worker - L.I.C.S.W. (UFR Title 124)	2.98	254,484	23E	Staff Mileage / Travel 205		15		
24R	Parole Board (PAR)	24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E	Meals 207				
25R	Veteran's Services (VET)	25S	Licensed Counselor (UFR Title 127)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208		37,431		
27R	Div.of Housing & Community Develop(OCD)	27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E	Vehicle Depreciation 208				
28R	POS Subcontract	28S	Counselor (UFR Title 130)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS	29S	Case Worker / Manager - Masters (UFR Title 131)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS	30S	Case Worker / Manager (UFR Title 132)			30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			31E	Direct Client Wages 214		29,340		
32R	Non-Mass. State/Local Government	32S	Direct Care / Prog. Staff III (UFR Title 134)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts	33S	Direct Care / Prog. Staff II (UFR Title 135)			33E	Program Supplies & Materials 215		63,894		
34R	Medicaid - Direct Payments	34S	Direct Care / Prog. Staff I (UFR Title 136)	5.00	252,312	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract	35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.38	20,380	35E	Other Expense		34,246		
36R	Medicare	36S	Maintainence, House/Groundskeeping, Cook 138	1.54	51,963	36E	Total Other Program Expense		166,101	191,750	-13.4 %
37R	Mass. Govt. Client Stipends	37S	Direct Care / Driver Staff (UFR Title 138)	0.36	18,535	42E	Other Professional Fees & Other Admin. Exp. 410		44,923		
38R	Client Resources	38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390		2,874		
39R	Mass. spon.client SF/3rd Pty offsets	39S	Total Direct Program Staff = 1E	25.13	1,743,103	44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets					48E	Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)					49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets					50E	Working Capital Interest 410				
43R	Total Assistance and Fees	1SS	Enter defined unit of service: STUDENT DAYS			51E	Total Direct Administrative Expense		47,797	18,500	158.4 %
44R	Federated Fundraising	2SS	Enter total unit capacity:			52E	Admin (M&G) Reporting Center Allocation		255,705		%
45R	Commercial Activities					53E	Total Reimbursable Expense		2,805,922	2,559,189	9.6 %
46R	Non-Charitable Revenue	3SS	Publicly sponsored clients:	66	10,064	54E	Direct State/Federal Non-Reimbursable Expense		422,558		%
47R	Investment Revenue	4SS	OSD's Program			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	5SS	Performance Report (D-1			56E	TOTAL EXPENSE		3,228,480	2,559,189	26.2 %
49R	Allocated Admin (M&G) Revenue	6SS	Internet filing system)			57E	TOTAL REVENUE = 53R		2,899,955	3,779,866	-23.3 %
50R	Released Net Assets-Program	7SS	suspended for FY '08 filings.			58E	OPERATING RESULTS		(328,525)	1,220,677	
51R	Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *					
52R	Released Net Assets-Time					* (subject to OSD adjustment )					
53R	Total Revenue = 57E										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		
Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

MASSACHUSETTS CONTRACT INFORMATION		
Dept	Contract ID -11 Characters	MMARS Code
1C		
2C		
3C		
4C		
5C		
POS SUBCONTRACT INFORMATION		
State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL		Description
1N	Direct Employee Compensation & Related Exp.	422,558
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	422,558
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	422,558
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	423,213
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(655)

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)



**ORGANIZATION:** VALLEY COLLABORATIVE

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

**FY END:** 6/30/2024

**FEIN:** 043121303

**UFR Program Number:** NPOS-4

**Program Name:** THERAPEUTIC SERVICES

**Description:** THERAPEUTIC SERVICES

Catalog of Federal Domestic Assistance #: B

**\*Program Type:** N/A

**Program Address:** 40 LINNELL CIRCLE

## BILLERICA

MA

01821

# Weeks operated during audit period (e.g., 52): 42.00

# operating hours/week (e.g., 40): 40.00

**Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

\* **Program Type codes:** 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING_# hours/yr = 1.00 FTE:	1680	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S	Program Director (UFR Title 102)			1E	Total Direct Program Staff = 39S	2.93	185,294	2,031,851	-90.9 %
2R	Gov. In-Kind/Capital Budget	2S	Program Function Manager (UFR Title 101)			2E	Chief Executive Officer				
3R	Private IN-Kind	3S	Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer				
4R	Total Contribution and In-Kind	4S	Supervising Professional (UFR Title 104)			4E	Accting/Clerical Support				
5R	Mass Gov. Grant	5S	Physician & Psychiatrist (UFR Title 105 & 121)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)	6S	Physician Asst. (UFR Title 106)			6E	Total Admin Employee				
7R	Total Grants	7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)	8S	R.N. - Non Masters (UFR Title 108)			8E	Total FTE/Salary/Wages	2.93	185,294		
9R	Dept.of Developmental Services(DDS/DMR)	9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150				
10R	Dept. of Public Health (DPH)	10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151				
11R	Dept.of Children and Families (DCF/DSS)	11S	Occupational Therapist (UFR Title 111)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)	12S	Physical Therapist (UFR Title 112)			12E	Total Employee Compensation & Rel. Exp.		185,294	2,031,851	-90.9 %
13R	Dept. of Youth Services (DYS)	13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	2.14	148,127	13E	Facility and Prog. Equip.Expenses 301,390				
14R	Health Care Fin & Policy (HCF)-Contract	14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		7,501		
15R	Health Care Fin & Policy (HCF)-UCP	15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		291		
16R	MA. Comm. For the Blind (MCB)	16S	Teacher (UFR Title 116)			16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)	17S	Day Care Director (UFR Title 117)			17E	Total Occupancy		7,792	8,000	-2.6 %
18R	MA. Rehabilitation Commission (MRC)	18S	Day Care Lead Teacher (UFR Title 118)			18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)	19S	Day Care Teacher (UFR Title 119)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract	20S	Day Care Asst. Teacher / Aide (UFR Title 120)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher	21S	Psychologist - Doctorate (UFR Title 122)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)	22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			22E	Staff Training 204				
23R	Dept. of Elementary & Secondary Educ. (DOE)	23S	Social Worker - L.I.C.S.W. (UFR Title 124)			23E	Staff Mileage / Travel 205		20		
24R	Parole Board (PAR)	24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E	Meals 207				
25R	Veteran's Services (VET)	25S	Licensed Counselor (UFR Title 127)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208				
27R	Div.of Housing & Community Develop(OCD)	27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E	Vehicle Depreciation 208				
28R	POS Subcontract	28S	Counselor (UFR Title 130)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS	29S	Case Worker / Manager - Masters (UFR Title 131)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS	30S	Case Worker / Manager (UFR Title 132)			30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government	32S	Direct Care / Prog. Staff III (UFR Title 134)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts	33S	Direct Care / Prog. Staff II (UFR Title 135)			33E	Program Supplies & Materials 215				
34R	Medicaid - Direct Payments	34S	Direct Care / Prog. Staff I (UFR Title 136)	0.73	34,077	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract	35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			35E	Other Expense				
36R	Medicare	36S	Maintenance, House/Groundskeeping, Cook 138			36E	Total Other Program Expense		20	8,600	-99.8 %
37R	Mass. Govt. Client Stipends	37S	Direct Care / Driver Staff (UFR Title 138)	0.06	3,090	42E	Other Professional Fees & Other Admin. Exp. 410		2,619		
38R	Client Resources	38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets	39S	Total Direct Program Staff = 1E	2.93	185,294	44E	Office Equipment Depreciation 410				

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL			
	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

POS SUBCONTRACT INFORMATION		
State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

Comm. Of MA Surplus Rev. Retention Share

**PREPARER COMMENTS:**



**ORGANIZATION:** VALLEY COLLABORATIVE

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

**FY END:** 6/30/2024

**FEIN:** 043121303

**UFR Program Number:** 01-500

**Program Name:** OVER 22 PROGRAM

**Description:** YOUNG ADULT WORKPLACE TRAINING

Catalog of Federal Domestic Assistance #: B

**\*Program Type:** 23

**Program Address:** 25 LINNELL CIRCLE

## BILLERICA

MA

01821

# Weeks operated during audit period (e.g., 52): 52.00

# operating hours/week (e.g., 40): 40.00

**Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

\* **Program Type codes:** 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING_# hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.					1E Total Direct Program Staff = 39S	39.95	2,033,890	2,301,217	-11.6 %
2R	Gov. In-Kind/Capital Budget			2.86	257,103	2E Chief Executive Officer				
3R	Private IN-Kind					3E Chief Financial Officer				
4R	Total Contribution and In-Kind					4E Accting/Clerical Support	1.76	90,495		
5R	Mass Gov. Grant					5E Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)					6E Total Admin Employee	1.76	90,495		
7R	Total Grants					7E Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)			2.34	167,824	8E Total FTE/Salary/Wages	41.71	2,124,385		
9R	Dept.of Developmental Services(DDS/DMR)	4,051,926				9E Payroll Taxes 150		70,282		
10R	Dept. of Public Health (DPH)					10E Fringe Benefits 151		346,293		
11R	Dept.of Children and Families (DCF/DSS)					11E Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)					12E Total Employee Compensation & Rel. Exp.		2,540,960	2,565,005	-0.9 %
13R	Dept. of Youth Services (DYS)					13E Facility and Prog. Equip.Expenses 301,390		198,089		
14R	Health Care Fin & Policy (HCF)-Contract					14E Facility & Prog. Equip. Depreciation 301		107,112		
15R	Health Care Fin & Policy (HCF)-UCP					15E Facility Operation/Maint./Furn.390		163,234		
16R	MA. Comm. For the Blind (MCB)	29,230				16E Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)					17E Total Occupancy		468,435	277,300	68.9 %
18R	MA. Rehabilitation Commission (MRC)	20,456				18E Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)					19E Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract					20E Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher					21E Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)					22E Staff Training 204		7,018		
23R	Dept. of Elementary & Secondary Educ. (DOE)					23E Staff Mileage / Travel 205		12,134		
24R	Parole Board (PAR)					24E Meals 207				
25R	Veteran's Services (VET)					25E Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)					26E Vehicle Expenses 208		39,906		
27R	Div.of Housing & Community Develop(OCD)					27E Vehicle Depreciation 208				
28R	POS Subcontract					28E Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS					29E Client Personal Allowances 211				
30R	Mass State Agency Non - POS					30E Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities					31E Direct Client Wages 214		468,189		
32R	Non-Mass. State/Local Government					32E Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts					33E Program Supplies & Materials 215		23,401		
34R	Medicaid - Direct Payments			31.02	1,448,607	34E Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract					35E Other Expense		2,635		
36R	Medicare			2.15	72,697	36E Total Other Program Expense		553,283	123,000	349.8 %
37R	Mass. Govt. Client Stipends			1.58	87,659	42E Other Professional Fees & Other Admin. Exp. 410		56,728		
38R	Client Resources			XXXXXX		43E Leased Office/Program Office Equip.410,390		5,104		
39R	Mass. spon.client SF/3rd Pty offsets			39.95	2,033,890	44E Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets					48E Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R	Total Assistance and Fees	4,101,612				51E Total Direct Administrative Expense		61,832	25,350	143.9 %
44R	Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		363,422		%
45R	Commercial Activities	562,036				53E Total Reimbursable Expense		3,987,932	2,990,655	33.3 %
46R	Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		508,407		%
47R	Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	508,407				56E TOTAL EXPENSE		4,496,339	2,990,655	50.3 %
49R	Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		5,172,055	4,575,000	13.1 %
50R	Released Net Assets-Program					58E OPERATING RESULTS		675,716	\$ 1,584,345	
51R	Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment )				
52R	Released Net Assets-Time									
53R	Total Revenue = 57E	5,172,055								
		SERVICE STATISTICS								
		1SS	Enter defined unit of service:	HOURS						
		2SS	Enter total unit capacity:	132,685						
					Undup #	# service units				
					Clients	delivered				
		3SS	Publicly sponsored clients:	134	124,717					
		4SS	OSD's Program							
		5SS	Performance Report (D-1							
		6SS	Internet filing system)							
		7SS	suspended for FY '08 filings.							
		MASSACHUSETTS CONTRACT INFORMATION			NON-REIMBURSABLE EXPENSE DETAIL		Description			
		Dept	Contract ID -11 Characters	MMARS Code	1N Direct Employee Compensation & Related Exp.	508,407	MA Teachers' & State Employees' Retirement Systems on-be			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL			
	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share	(394,727)
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**PREPARER COMMENTS:**



**ORGANIZATION:** VALLEY COLLABORATIVE

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

**FY END:** 6/30/2024

**FEIN:** 043121303

**UFR Program Number:** NPOS-6

**Program Name:** ELEMENTARY SCHOOL - ELEMENTARY BEHAVIORAL PROGRAM

**Description:** ELEMENTARY BEHAVIORAL PROGRAM

Catalog of Federal Domestic Assistance #: B

**\*Program Type:** N/A

**Program Address:** 135 COBURN ROAD

TYNGSBOROUGH

MA

01879

# Weeks operated during audit period (e.g., 52): 42.00

# operating hours/week (e.g., 40): 40.00

**Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

\* **Program Type codes:** 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S	STAFFING_# hours/yr = 1.00 FTE:	1680	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S	Program Director (UFR Title 102)	1.68	210,019	1E	Total Direct Program Staff = 39S	99.52	4,386,760	3,362,183	30.5 %
2R	Gov. In-Kind/Capital Budget		2S	Program Function Manager (UFR Title 101)			2E	Chief Executive Officer				
3R	Private IN-Kind		3S	Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer				
4R	Total Contribution and In-Kind		4S	Supervising Professional (UFR Title 104)			4E	Accting/Clerical Support	1.49	74,627		
5R	Mass Gov. Grant		5S	Physician & Psychiatrist (UFR Title 105 & 121)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		6S	Physician Asst. (UFR Title 106)			6E	Total Admin Employee	1.49	74,627		
7R	Total Grants		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S	R.N. - Non Masters (UFR Title 108)	2.06	120,320	8E	Total FTE/Salary/Wages	101.01	4,461,387		
9R	Dept.of Developmental Services(DDS/DMR)		9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		66,749		
10R	Dept. of Public Health (DPH)		10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		652,871		
11R	Dept.of Children and Families (DCF/DSS)		11S	Occupational Therapist (UFR Title 111)	2.85	220,374	11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		12S	Physical Therapist (UFR Title 112)	0.66	70,129	12E	Total Employee Compensation & Rel. Exp.		5,181,007	3,935,526	31.6 %
13R	Dept. of Youth Services (DYS)		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	1.93	133,444	13E	Facility and Prog. Equip.Expenses 301,390		255,951		
14R	Health Care Fin & Policy (HCF)-Contract		14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		71,498		
15R	Health Care Fin & Policy (HCF)-UCP		15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		219,960		
16R	MA. Comm. For the Blind (MCB)		16S	Teacher (UFR Title 116)	12.60	927,179	16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)		17S	Day Care Director (UFR Title 117)			17E	Total Occupancy		547,409	335,950	62.9 %
18R	MA. Rehabilitation Commission (MRC)		18S	Day Care Lead Teacher (UFR Title 118)			18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)		19S	Day Care Teacher (UFR Title 119)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		21S	Psychologist - Doctorate (UFR Title 122)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	3.89	284,217	22E	Staff Training 204		11,646		
23R	Dept. of Elementary & Secondary Educ. (DOE)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)	2.98	254,436	23E	Staff Mileage / Travel 205		7		
24R	Parole Board (PAR)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E	Meals 207				
25R	Veteran's Services (VET)		25S	Licensed Counselor (UFR Title 127)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208		18,761		
27R	Div.of Housing & Community Develop(OCD)		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		28S	Counselor (UFR Title 130)	1.00	98,912	28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		29S	Case Worker / Manager - Masters (UFR Title 131)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		30S	Case Worker / Manager (UFR Title 132)			30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities	6,096,612	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government	1,451,303	32S	Direct Care / Prog. Staff III (UFR Title 134)			32E	Other Commercial Prod. & Svs. 214		67,355		
33R	Direct Federal Grants/Contracts		33S	Direct Care / Prog. Staff II (UFR Title 135)			33E	Program Supplies & Materials 215		148,814		
34R	Medicaid - Direct Payments		34S	Direct Care / Prog. Staff I (UFR Title 136)	63.44	1,806,056	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	2.06	111,467	35E	Other Expense		33,804		
36R	Medicare		36S	Maintenance, House/Groundskeeping, Cook 138	4.23	142,998	36E	Total Other Program Expense		280,387	242,350	15.7 %
37R	Mass. Govt. Client Stipends		37S	Direct Care / Driver Staff (UFR Title 138)	0.14	7,209	42E	Other Professional Fees & Other Admin. Exp. 410		100,410		
38R	Client Resources		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390		5,029		
39R	Mass. spon.client SF/3rd Pty offsets		39S	Total Direct Program Staff = 1E	99.52	4,386,760	44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets						48E	Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets						50E	Working Capital Interest 410				
43R	Total Assistance and Fees	7,547,915	1SS	Enter defined unit of service: STUDENT DAYS			51E	Total Direct Administrative Expense		105,439	24,550	329.5 %
44R	Federated Fundraising		2SS	Enter total unit capacity:			52E	Admin (M&G) Reporting Center Allocation		613,062		%
45R	Commercial Activities	4,305					53E	Total Reimbursable Expense		6,727,304	4,538,376	48.2 %
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:	117	17,115	54E	Direct State/Federal Non-Reimbursable Expense		1,067,698		%
47R	Investment Revenue		4SS	OSD's Program Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	1,067,698	5SS	Performance Report (D-1 Free Care clients:			56E	TOTAL EXPENSE		7,795,002	4,538,376	71.8 %
49R	Allocated Admin (M&G) Revenue		6SS	Internet filing system) Total:	117	17,115	57E	TOTAL REVENUE = 53R		8,619,918	6,655,534	29.5 %
50R	Released Net Assets-Program		7SS	suspended for FY '08 filings.			58E	OPERATING RESULTS		824,916	2,117,158	
51R	Released Net Assets-Equipment							CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment )
52R	Released Net Assets-Time											
53R	Total Revenue = 57E	8,619,918										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL			
	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

POS SUBCONTRACT INFORMATION			
	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

Comm. Of MA Surplus Rev. Retention Share	

**PREPARER COMMENTS:**



UFR Program Number: NPOS

Program Name: MIDDLE SCHOOL - EMOTIONAL BEHAVIORAL PROGRAM

Description: EMOTIONAL BEHAVIORAL PROGRAM

Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

\*Program Type: N/A

Program Address: 40 LINNELL CIRCLE

BILLERICA

MA

01821

# Weeks operated during audit period (e.g., 52): 42.00

# operating hours/week (e.g., 40): 40.00

(Number/Street)

(City)

(State)

(Zipcode)

**Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

\* Program Type codes: 21 = SPED; 22 = HCFC/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING_# hours/yr = 1.00 FTE:	1680	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1S	Program Director (UFR Title 102)	0.64	79,722	1E	Total Direct Program Staff = 39S	34.84	1,943,350	1,482,598	31.1 %
2R	Gov. In-Kind/Capital Budget	2S	Program Function Manager (UFR Title 101)	1.27	131,729	2E	Chief Executive Officer				
3R	Private IN-Kind	3S	Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer				
4R	Total Contribution and In-Kind	4S	Supervising Professional (UFR Title 104)			4E	Accting/Clerical Support	0.61	30,807		
5R	Mass Gov. Grant	5S	Physician & Psychiatrist (UFR Title 105 & 121)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)	6S	Physician Asst. (UFR Title 106)			6E	Total Admin Employee	0.61	30,807		
7R	Total Grants	7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)	8S	R.N. - Non Masters (UFR Title 108)	0.64	37,555	8E	Total FTE/Salary/Wages	35.45	1,974,157		
9R	Dept.of Developmental Services(DDS/DMR)	9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		29,214		
10R	Dept. of Public Health (DPH)	10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		270,189		
11R	Dept.of Children and Families (DCF/DSS)	11S	Occupational Therapist (UFR Title 111)	1.13	86,923	11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)	12S	Physical Therapist (UFR Title 112)	0.22	24,162	12E	Total Employee Compensation & Rel. Exp.		2,273,560	1,735,524	31.0 %
13R	Dept. of Youth Services (DYS)	13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)	0.86	59,682	13E	Facility and Prog. Equip.Expenses 301,390		65,198		
14R	Health Care Fin & Policy (HCF)-Contract	14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		64,497		
15R	Health Care Fin & Policy (HCF)-UCP	15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		124,128		
16R	MA. Comm. For the Blind (MCB)	16S	Teacher (UFR Title 116)	8.00	608,214	16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)	17S	Day Care Director (UFR Title 117)			17E	Total Occupancy		253,823	62,000	309.4 %
18R	MA. Rehabilitation Commission (MRC)	18S	Day Care Lead Teacher (UFR Title 118)			18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)	19S	Day Care Teacher (UFR Title 119)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract	20S	Day Care Asst. Teacher / Aide (UFR Title 120)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher	21S	Psychologist - Doctorate (UFR Title 122)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)	22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	1.58	115,405	22E	Staff Training 204		3,942		
23R	Dept. of Elementary & Secondary Educ. (DOE)	23S	Social Worker - L.I.C.S.W. (UFR Title 124)	3.24	277,351	23E	Staff Mileage / Travel 205		260		
24R	Parole Board (PAR)	24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E	Meals 207				
25R	Veteran's Services (VET)	25S	Licensed Counselor (UFR Title 127)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208		27,704		
27R	Div.of Housing & Community Develop(OCD)	27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E	Vehicle Depreciation 208				
28R	POS Subcontract	28S	Counselor (UFR Title 130)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS	29S	Case Worker / Manager - Masters (UFR Title 131)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS	30S	Case Worker / Manager (UFR Title 132)			30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government	32S	Direct Care / Prog. Staff III (UFR Title 134)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts	33S	Direct Care / Prog. Staff II (UFR Title 135)			33E	Program Supplies & Materials 215		69,572		
34R	Medicaid - Direct Payments	34S	Direct Care / Prog. Staff I (UFR Title 136)	15.00	435,991	34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract	35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.37	20,380	35E	Other Expense		17,027		
36R	Medicare	36S	Maintainence, House/Groundskeeping, Cook 138	1.75	59,031	36E	Total Other Program Expense		118,505	185,000	-35.9 %
37R	Mass. Govt. Client Stipends	37S	Direct Care / Driver Staff (UFR Title 138)	0.14	7,205	42E	Other Professional Fees & Other Admin. Exp. 410		65,146		
38R	Client Resources	38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390		2,874		
39R	Mass. spon.client SF/3rd Pty offsets	39S	Total Direct Program Staff = 1E	34.84	1,943,350	44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets					48E	Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)					49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets					50E	Working Capital Interest 410				
43R	Total Assistance and Fees	1SS	Enter defined unit of service: STUDENT DAYS			51E	Total Direct Administrative Expense		68,020	16,110	322.2 %
44R	Federated Fundraising	2SS	Enter total unit capacity:			52E	Admin (M&G) Reporting Center Allocation		272,118		%
45R	Commercial Activities					53E	Total Reimbursable Expense		2,986,026	1,998,634	49.4 %
46R	Non-Charitable Revenue	3SS	Publicly sponsored clients:	59	8,627	54E	Direct State/Federal Non-Reimbursable Expense		472,454		%
47R	Investment Revenue	4SS	OSD's Program			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue	5SS	Performance Report (D-1			56E	TOTAL EXPENSE		3,458,480	1,998,634	73.0 %
49R	Allocated Admin (M&G) Revenue	6SS	Internet filing system)			57E	TOTAL REVENUE = 53R		4,001,035	2,874,659	39.2 %
50R	Released Net Assets-Program	7SS	suspended for FY '08 filings.			58E	OPERATING RESULTS		542,555	876,025	
51R	Released Net Assets-Equipment										
52R	Released Net Assets-Time										
53R	Total Revenue = 57E										
CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment )											
MASSACHUSETTS CONTRACT INFORMATION											
NON-REIMBURSABLE EXPENSE DETAIL											
Description											
1N Direct Employee Compensation & Related Exp. 472,454 MA Teachers' & State Employees' Retirement Systems on-b-											

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL			MASSACHUSETTS CONTRACT INFORMATION			NON-REIMBURSABLE EXPENSE DETAIL			Description		
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code						
1SDC			1C			1N	Direct Employee Compensation & Related Exp.	472,454	MA Teachers' & State Employees' Retirement Systems on-be		
2SDC			2C			2N	Direct Occupancy				
3SDC			3C			3N	Direct Other Program/Operating				
4SDC			4C			4N	Direct Subcontract Expense				
5SDC			5C			5N	Direct Administrative Expense				
						6N	Direct Other Expense				
						7N	Direct Depreciation				
						8N	Total Direct Non-Reimbursable (Tie to 54E)	472,454	(Any Excess of Non-Reimbursable Expense over Eligible		
						9N	Total Direct and Allocated Non-Reimb. (54E+55E)	472,454	Revenue Offsets is subject to recoupment where the		
						10N	Eligible Non-Reimbursable Exp. Revenue Offsets	472,454	program is purchased by the Commonwealth and must be		
						11N	Capital Budget Revenue Adjustment		recognized as a liability on the Financial Statements.)		
						12N	Excess of Non-Reimbursable Expense Over Offsets				
Comm. Of MA Surplus Rev. Retention Share			1PS								
			2PS								
			3PS								
PREPARER COMMENTS:											

VALLEY COLLABORATIVE  
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-3121303  
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE A - LINES 1C - 4C - OTHER COMPENSATION

	Travel Allow.	Phone Allow.	Total
Chris Scott, Executive Director	3,600	1,200	4,800
Total 1C-4C Salary and Other	236,393		
54E - Excess salaries	(28,874)		
2E - Chief Executive Officer	207,519		

SCHEDULE A - LINE 54E - NON-REIMBURSABLE EXPENSE DESCRIPTION

Excess salaries	28,874	1N
Massachusetts State Employees' Retirement System on-behalf payments.	95,864	1N
	124,738	

SCHEDULE A & B - LINE 48R - OTHER REVENUE

	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-501	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.**	95,864	43,679	21,471	1,060,089	422,558	44,345	500,469	1,067,698	-	472,454	7,938	3,736,565
Gain on trade-in of assets	91,800	-	-	-	-	-	-	-	-	-	-	91,800
	187,664	43,679	21,471	1,060,089	422,558	44,345	500,469	1,067,698	-	472,454	7,938	3,828,365

SCHEDULE B - LINE 35E: OTHER EXPENSE

Other Expenditures	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-501	Total
Graduation and other student activities	-	-	-	9,004	7,209	-	-	744	-	-	-	16,957
Field trips/outdoor education	-	-	-	31,786	27,037	-	2,635	33,060	-	17,027	-	111,545
Total	-	-	-	40,790	34,246	-	2,635	33,804	-	17,027	-	128,502

SCHEDULES A & B - LINE 42E: OTHER PROFESSIONAL FEES & OTHER ADMIN. EXPENSES

Other Expenditures	Admin.	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-501	Total
ADP & Bank Charges	71,851	-	-	-	-	-	-	-	-	-	-	71,851
Advertising	1,575	-	-	-	-	-	-	-	-	-	-	1,575
Conferences & Meetings	10,393	-	-	1,063	520	2,594	-	1,663	-	1,040	-	17,273
Consultants & Contracted Services	168,110	-	-	15,112	11,329	-	-	3,125	-	22,123	-	219,799
Dues & Memberships	19,091	-	-	-	-	-	2,729	252	-	-	-	22,072
Office Supplies & Other	129,944	3,450	2,013	71,552	27,521	-	46,970	86,177	-	38,515	-	406,142
Postage	1,768	-	-	2,230	1,751	-	2,414	2,503	-	1,402	-	12,068
Telephone & Communications	3,316	2,096	-	6,345	3,802	25	4,615	6,690	-	2,066	-	28,955
Total	406,048	5,546	2,013	96,302	44,923	2,619	56,728	100,410	-	65,146	-	779,735

SCHEDULE B - LINE 54E - NON-REIMBURSABLE EXPENSE DESCRIPTION

	05-101	04-102	NPOS-200	NPOS-400	NPOS-450	01-500	NPOS-660	NPS-665	NPOS-712	01-501	Total
Massachusetts Teachers' and State Employees' Retirement Systems on-behalf payments.**	43,679	21,471	1,060,089	422,558	44,345	500,469	1,067,698	-	472,454	7,938	3,640,701
	43,679	21,471	1,060,089	422,558	44,345	500,469	1,067,698	-	472,454	7,938	3,640,701

SCHEDULES A & B -PROGRAM 01-500 ADDITIONAL CONTRACT NUMBERS

DEPT	CONTRACT ID	MMARS
DMR	INTF2031D00	3163
DMR	INTF2031EA0	3168
DMR	INTF2031TU6	3196
DMR	INTF203A804	3181
DMR	INTF203AD04	3163
DMR	INTF203AEA1	3168
DMR	INTF2135N79	3700
DMR	INTF2331370	3703
DMR	INTF233AC04	3163
DMR	INTF233AT70	3703
DMR	INTF2430TA7	3196
DMR	INTF2433202	
DMR	INTF2433302	
MCB	7000CTMCBSU	2115
MRC	OSCMRCEMPDA	2251
MRC	OSCMRCEMPDA	2225

FEDERAL EMPLOYER IDENTIFICATION NUMBER: 04-3121303  
FOR THE YEAR ENDED JUNE 30, 2024

VEHICLE LISTING

<u>Make</u>	<u>Model</u>	<u>Model Year</u>	<u>Own/Lease</u>	<u>Purchase Date</u>	<u>Purchase Price</u>	<u>Primary Use</u>	<u>Garaged</u>
Dodge	Grand Caravan	2012	Capital lease	7/2/2012	21,793	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2014	Purchase	4/15/2014	47,918	General transportation	40 Linnell Circle, Billerica, MA
Ford	E250	2014	Purchase	7/1/2014	27,204	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2017	Purchase	11/29/2016	29,634	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	1/31/2018	31,180	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2018	Purchase	6/30/2018	35,660	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	12/28/2018	30,830	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	12/28/2018	30,830	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	12/28/2018	30,830	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2019	Purchase	6/30/2019	29,633	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2020	Purchase	1/8/2020	30,893	General transportation	40 Linnell Circle, Billerica, MA
Toyota	Sienna	2021	Purchase	1/5/2021	36,588	General transportation	40 Linnell Circle, Billerica, MA
Chevrolet	Silverado	2020	Purchase	5/28/2021	31,283	General transportation	40 Linnell Circle, Billerica, MA
Ford	F350	2022	Purchase	10/20/2021	42,045	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2022	Purchase	5/25/2022	31,424	General transportation	40 Linnell Circle, Billerica, MA
Chevrolet	Traverse	2022	Purchase	8/2/2022	33,995	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2021	Purchase	8/16/2022	31,541	General transportation	40 Linnell Circle, Billerica, MA
Ram	Promaster	2022	Purchase	10/17/2022	84,055	General transportation	40 Linnell Circle, Billerica, MA
Chevrolet	Traverse	2023	Purchase	2/27/2023	37,395	General transportation	40 Linnell Circle, Billerica, MA
Chevrolet	Traverse	2023	Purchase	2/27/2023	37,395	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2021	Purchase	2/27/2023	31,541	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2023	Purchase	7/5/2023	57,629	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2023	Purchase	7/12/2023	67,283	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2023	Purchase	7/28/2023	49,300	General transportation	40 Linnell Circle, Billerica, MA
Ram	Promaster	2023	Purchase	7/28/2023	88,076	General transportation	40 Linnell Circle, Billerica, MA
Chrysler	Pacifica	2023	Purchase	9/29/2023	42,772	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2023	Purchase	9/29/2023	49,436	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2023	Purchase	12/13/2023	58,675	General transportation	40 Linnell Circle, Billerica, MA
Ford	Transit	2023	Purchase	1/19/2024	58,710	General transportation	40 Linnell Circle, Billerica, MA
					1,825,058		



# Supplier Diversity Program (SDP) Form for Purchase of Service (POS)

Providers must complete this form in its entirety to be qualified to contract with Commonwealth Agencies for POS services.  
This form must be filed annually with a provider's UFR Report, and a copy of the completed form must be submitted when responding to POS contract opportunities with an Executive Department.

Submission for Fiscal Year (YYYY)	2024	Please do not convert to PDF. See "How to Submit" for instructions.
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## Part I Contractor Contact Information (Required)

Business Name	Contact Name	Contact Email	Contact Phone
Valley Collaborative	James A. George, CPA, CVA, JD	<a href="mailto:jgeorge@valleycollaborative.org">jgeorge@valleycollaborative.org</a>	978.528.7883

## Part II Provider Revenue Information for the UFR Reporting Year (Required)

Provider's Revenue from Commonwealth POS Contracts in the UFR Reporting Year (e.g. FY2024)	\$ 3,726,944.00
Provider's Total Gross Revenue in the UFR Reporting Year (e.g. FY2024)	\$ 29,812,213.00

## Part III SDP Partner Information (Required) (Insert additional lines as needed)

Providers that are currently SDO Certified may not list themselves as a Partner.

Planned and Current SDP Partner Company Name(s) (as it appears in a database of eligible partners)*	Certification Type (Choose One)**	Relationship Type (Subcontracting or Ancillary) (Choose One)	Expended Amount in the UFR Reporting Year (e.g. FY2024)	Committed Amount in Current Fiscal Year (e.g. FY2025)
SHI International	MBE, WBE	Ancillary (related to general busines	\$ 162,467.95	\$ 72,784.38
Jaguar Graphics	WBE	Ancillary (related to general busines	\$ 434.40	
Therapro	SBPP	Ancillary (related to general busines	\$ 4,457.88	\$ 1,750.00
Sun Specialties	WBE, DBE	Ancillary (related to general busines	\$ 5,009.61	\$ 647.56
		TOTAL	\$ 172,369.84	\$ 75,181.94
		PERCENT (%) OF POS SPEND	5%	

### Acceptable Partnership Types

- **Subcontracting** is a business relationship in which the SDP partner is involved in the provision of services directly to the client or to the Commonwealth.
- **Ancillary Products and Services** is a business relationship in which the SDP partner provides products or services that are not directly related to the prime contractor's contract with the Commonwealth but instead are related to their general business operations.

**\*Eligible SDP Partners can be found by searching:**

[Supplier Diversity Office Directory of Certified Businesses](#)

[Veteran Small Business Certification \(sba.gov\)](#)

### How to Submit this Form:

- Complete the form electronically. No signature is required.
- "Save as" an Excel 97-2003 Workbook (\*.xls)
- **Important: Do not use the current Excel Workbook (\*.xlsx) format.**
- Submit with your UFR filing. Enter "SDP Form" under Document Category.

### FORM INSTRUCTIONS

#### Overall

Providers that hold POS contracts with Commonwealth departments are required to file a "Supplier Diversity Program (SDP) Form for Purchase of Service (POS)" each year and upload it with their Uniform Financial Report (UFR). This requirement includes Providers who have already been certified by the Supplier Diversity Office (SDO) in one of the diverse business categories, e.g. a Minority, and/or Woman Business/Organization. Providers responding to POS bids posted on COMMBIDS will be directed to submit the most recent completed copy of

### \*\*All SDP Partners must possess one or more of the following certification types:

MBE - Minority Business Enterprise  
WBE - Woman Business Enterprise  
SDVOBE - Service-Disabled Veteran-Owned Business Enterprise  
VBE - Veteran-Owned Business Enterprise  
M/NPO - Minority Non-Profit Organization  
W/NPO - Women Non-Profit Organization  
V/NPO - Veteran Non-Profit Organization  
DOBE - Disability-Owned Business Enterprise  
LGBTBE - Lesbian, Gay, Bisexual or Transgender Business Enterprise

Form updated 07/18/2023



categories, e.g. a minority- and/or women business/organization. Providers responding to POS bids posted on COMMBUYS will be directed to submit the most recent completed copy of this form with their proposals/quotes. Providers filing an Exempt UFR Filing are still required to include the completed SDP form with their filing.

#### **Part I - Contractor Contact Information (Required)**

- **Contractor Information:** Business name, contact name, phone number and email.

#### **Part II – Provider Revenue Information for the UFR Reporting Year (Required)**

- **The Provider's Revenue from Commonwealth POS Contracts in the UFR Reporting Year** can be found on the "POS Expenditure and Federal Funds Listing" posted by OSD on the provider's UFR eFiling site.
- **Provider's Total Gross Revenue in the UFR Reporting Year** is the contractor's gross revenue for the entire organization as reported to the Internal Revenue Service or the Massachusetts Department of Revenue.

**Note:** The UFR Reporting Year is the completed fiscal year for which the UFR filing is being submitted.

#### **Part III - Contractor's SDP Partner Information**

All SDP Partner(s) listed on the form must be certified in one or more of the certification categories listed on Page 1 of this form. Links to searchable databases of eligible SDP partners are also available on Page 1 of the form.

Providers certified by the Supplier Diversity Office may not list their own organization as an SDP partner.

- **Certification Type:** Select the partner's certification type from the menu. For partners with multiple certification types, please select the one that is highest on the dropdown list.
  - **Relationship Type:** Select one of the following types:
    - **Subcontracting** is a business relationship in which the SDP partner is involved in the provision of services directly to the client or to the Commonwealth.
    - **Ancillary Products and Services** is a business relationship in which the SDP partner provides products and/or services that are not directly related to the Provider's contract with the Commonwealth but instead are related to their general business operations.
- Note:** If the Commonwealth only receives **a portion** of the products or services provided by a partner, the full amount should still be reported. The portion received by the Commonwealth may be reported as subcontracting while the remainder of the amount may be reported as ancillary products and services.
- **Expended Amount in the UFR Reporting Year:** Enter the amount (as an exact dollar figure) that your organization spent with SDP partner(s) during UFR reporting year.
  - **Committed Amount in Current Fiscal Year:** Enter the amount (as an exact dollar figure) your organization is committed to spend with SDP partner(s) during the current Fiscal Year.

#### **Additional Resources**

- More information about the Supplier Diversity Program (SDP) is available at [www.mass.gov/sdp](http://www.mass.gov/sdp)
- More information about supplier diversity certifications is available at [www.mass.gov/sdo](http://www.mass.gov/sdo)

Under pains and penalties of perjury  
Executive Director

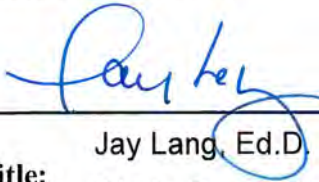


# Central Administration

11 Executive Park Drive, N. Billerica, MA 01862 | Tel: (978) 528-7826 | [www.valleycollaborative.org](http://www.valleycollaborative.org)

We, the Board of Directors of Valley Collaborative, met on November 21, 2024 and have voted to recognize and accept the representations of management and the expression of opinions by Fritz DeGuglielmo LLC, Certified Public Accountants as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the period ended June 30, 2024.

In addition, we, the Board of Directors of Valley Collaborative, hereby certify under penalty of perjury that to the best of the board members' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the period ended June 30, 2024.



Jay Lang, Ed.D.

**Title:** Chair, Board of Directors

**Date:** 11/21/2024



**VALLEY COLLABORATIVE**  
**Recommended Capital Plan**  
**FY2026-2030**

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	Five-Year Plan					5-year TOTALS
					FY2026	FY2027	FY2028	FY2029	FY2030	
FACILITIES ACQUISITION										-
FACILITIES IMPROVEMENTS	234,000	199,865	199,865	125,000	125,000	125,000	125,000	125,000	125,000	625,000
SITE IMPROVEMENTS	-	-	-							-
LEASEHOLD IMPROVEMENTS	-	-	-							-
VEHICLES	83,340	224,880	224,880	470,000	750,000	500,000	500,000	500,000	500,000	2,750,000
TECHNOLOGY PLAN	119,725	200,671	200,671	180,000	150,000	150,000	150,000	150,000	150,000	750,000
FURNISHINGS & EQUIPMENT	16,588	29,007	29,007	100,000	50,000	50,000	50,000	50,000	50,000	250,000
<b>TOTALS</b>	<b>\$ 453,653</b>	<b>\$ 654,423</b>	<b>\$ 654,423</b>	<b>\$ 875,000</b>	<b>\$ 1,075,000</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 4,375,000</b>