



Financial Policies & Procedures Manual

Approved by:
Valley Collaborative Board of Directors
April 06, 2020

**Valley Collaborative
Financial Policies & Procedures Manual**

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100 INTRODUCTION

Educational Collaboratives are formed by local school committees and charter boards under the provisions of Chapter 40, Section 4E. The purpose of an educational collaborative is to supplement and strengthen the programs and services of member school committees and charter boards. All educational collaborative agreements and amendments must be approved by the member school committees and charter boards (Board of Directors) and the Board of Elementary and Secondary Education.

In an effort to achieve and ideally surpass these requirements, Valley Collaborative has developed this Policies and Procedures Manual. The Manual has been approved by the Valley Collaborative Board of Directors, and is intended to serve as a guiding resource towards best practices and stakeholder information.

The Valley Collaborative Board of Directors acknowledges the guidance provided by the Massachusetts Department of Education during the development of this document. For further information please see "[School Finance- Educational Collaboratives](#)" issued by the Massachusetts Department of Education.

101 Scope and Organization

This manual consists of three sections:

Part I - Policies
Part II- Procedures
Appendices- Sample Forms

102 Purpose of Policies and Procedures Manual

- A. The Policies and Procedures manual is the official document for the accounting and administrative functions conducted by Valley Collaborative. Please see attached Appendix A for separation of duties organizational chart and job descriptions.
- B. The Policies and Procedures manual provides standards and directives for sound management and promotes consistent, prudent financial and administrative practices. Also, it also provides guidance to the Collaborative in the application of various federal and Massachusetts laws and regulations and the Department of Education's requirements for the administration of grants and contracts awarded by the U.S. Government and other funding sources.
- C. The Policies and Procedures manual is used in conjunction with and referenced to Valley Collaborative's existing personnel policy manual, job descriptions and other policy manuals maintained by the collaborative.

103 Amending the Guide

This document contains the essential fiscal policies and procedures for Valley Collaborative, as of the above date of promulgation. From time to time, as additional matters require changes to this document, the management of Valley Collaborative shall amend this essential document. As the document changes, it will need to be reapproved by the Board of Directors.

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PART I – POLICIES

200 INTERNAL CONTROL POLICIES

Valley Collaborative, under the direction of the Valley Collaborative Board of Directors, is required to establish and maintain adequate accounting records and internal control procedures. Internal control consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring. The objectives of internal control relate to financial reporting, operations, and compliance.

Valley Collaborative and all levels of management are responsible for preventing and detecting instances of fraud and related misconduct and for establishing and maintaining proper internal controls that provide security and accountability of the resources of the Collaborative. Management is also responsible for recognizing risks and exposures inherent to these areas of responsibility and for being aware of indications of fraud or related misconduct.

Any employee with a reasonable basis for believing fraudulent or related misconduct has occurred should report such incidents to the designated authorities within the Collaborative or the Office of the Inspector General as stated in M.G.L Chapter 12A, §14 ‘Complaints by public employees; investigation.’

Internal control policies provide Valley Collaborative with the foundation to properly safeguard its assets, implement management’s internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. The following policies highlight the areas of internal control that Valley Collaborative has considered:

201 Compliance with Laws

Valley Collaborative will follow all the relevant laws and regulations that govern Educational Collaborative within the Commonwealth of Massachusetts. Additionally, U.S. Government laws and regulations that relate to grant funding will be adopted as the grant funding is received. The following are specific policies of Valley Collaborative:

A. Political Contributions

No funds or assets of Valley Collaborative may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of Valley Collaborative for political contributions in any form—whether in cash or other property, services, or the use of facilities—is strictly prohibited. Valley Collaborative also cannot be involved with any committee or other organization that raises funds for political purposes.

Following are examples of prohibited activities:

1. Contributions by an employee that are reimbursed through expense accounts or in other ways.
2. Purchase by the organization of tickets for political fundraising events.
3. Contributions in-kind, such as lending employees to political parties or using the Collaborative’s assets in political campaigns.

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B. Record Keeping

To provide an accurate and auditable record of all financial transactions, the Collaborative's books, records, and accounts are maintained in conformity with generally accepted accounting principles as required by the Commonwealth's statutes, applicable to Educational Collaboratives.

Further, the Collaborative specifically requires that:

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the Collaborative.
2. Receipts and disbursements must be fully and accurately described in the books and records.
3. No false entries may be made on the books or records nor any false or misleading reports issued.
4. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

202 Organizational Conflict of Interest or Self-Dealing (Related Parties)

Valley Collaborative may not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to Valley Collaborative or members of its management, unless the private benefit is considered merely incidental. Valley Collaborative will follow M.G.L. Chapter 268A and M.G.L. Chapter 71, §89(v) conflict of interest laws and disclosures which restrict public officials and employees from taking advantage of their position to gain improper benefits for themselves, relatives, their associates, or their friends. The law also restricts board members from voting on matters affecting their financial interest and limits the circumstances under which they can receive anything of value because of their official position. A board member may not vote or enter into any discussion if one of the following groups will receive financial benefit:

- A. The Trustee, his/her immediate family, or his/her business partner;
- B. A business organization in which the Trustee is serving as an officer, Valley Collaborative, trustee, partner or employee; or
- C. Any person or organization with which the Trustee is negotiating or has any arrangement concerning prospective employment (M.G.L. Chapter 268a, §6).

The private benefit preclusion will extend to:

- A. Sale or exchange, or leasing, of property between the Collaborative and an affiliated or unaffiliated organization or a private or related individual.
- B. Lending of money or other extension of credit between the Collaborative and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.

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- C. Furnishing of goods, services or facilities between the Collaborative and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.
- D. Payment of compensation, unless authorized by the Valley Collaborative Board of Directors or its governing body, by the Collaborative to an affiliated or unaffiliated organization or a private or related individual.
- E. Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the Collaborative.

Thus, Valley Collaborative will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s). Annually, the Valley Collaborative Board of Directors will file a financial disclosure form as required by M.G.L. Chapter 40, section 4(e).

Related party transactions shall include transactions between a school and members of the board, management, contracted management organization, employees, related individuals and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father-in-law, and mother in law, sister-in-law and brother-in-law of a board member or Collaborative employee.

203 Valley Collaborative Board of Directors Authorities

The Valley Collaborative Board of Directors is responsible for the operation of Valley Collaborative in accordance with the provisions of M.G.L. Chapter 40, Section 4E and all other state and federal laws and regulations and conditions as the Board or Commissioner of Education may establish from time to time. The Valley Collaborative Board of Directors is also responsible for operating the Collaborative in accordance with the representations made in its Educational Collaborative application submitted to and approved by the Board of Education.

Specifically, the Valley Collaborative Board of Directors shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the Collaborative's name, with the Department of Education's Educational Collaboratives office approval (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of key employees (iv) key employees' salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the collaborative (vi) investment policies, (vii) depository and investment banks, (viii) purchase or sale of property (ix) opening up or closing checking or savings accounts, and (x) selection of Valley Collaborative's certified public accountants and (xi) other activities associated with the operations of Valley Collaborative.

The Valley Collaborative Board of Directors will meet regularly to ensure that its fiduciary duty is maintained. The Board will review the following: prior meeting minutes, business items, educational items, subcommittee reports, Executive Director Reports, new business and other items. For additional guidance on the regulatory and statutory obligations of a Valley Collaborative Board of Directors, please refer to the Commonwealth of Massachusetts Department of Education's publication, *Duties and Responsibilities of Collaborative Board Members and Boards of Directors*, which can be found at

<http://www.doe.mass.edu/finance/collaboratives/DutiesResponsibilities.pdf>

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204 Signature Authorities

All checks are signed by Valley Collaborative's Treasurer. Any check over \$10,000.00 requires the signature of both Executive Director and Treasurer. The Treasurer is responsible for authorizing all cash transfers between banking entities.

205 Government Access to Records

The Business Manager / Accountant will provide access to Valley Collaborative's records if requested to the Comptroller General of the Commonwealth of Massachusetts or his designee and provide supporting records, as requested by government auditors, to facilitate the completion of such audits or reviews in a timely manner.

206 Security of Financial Data

- A. The Collaborative's accounting software should be reviewed to ensure that general and application controls to unauthorized access to data is precluded (i.e., proper password protection and authorizations for inquiry or browse only functions.)
- B. The system's accounting data is hosted offsite and is continuously backed up offsite. This is done to ensure the recoverability of financial information in case of hardware failure.
- C. All other financial data, petty cash box, unused checks and unclaimed checks will be secured by the Business Manager / Accountant and his staff from unauthorized access.

207 Security of Collaborative Documents

Originals of the following corporate documents are maintained and their presence is verified on a periodic basis:

- A. Articles of Agreement and all related amendments
- B. Minutes of the Valley Collaborative Board of Directors
- C. Banking agreements
- D. Leases
- E. Insurance policies
- F. Vendor invoices
- G. Grant and contract agreements
- H. Fixed asset inventory list
- I. Contract and grant billings

208 Use of Collaborative Assets

Collaborative employees should not use any of the Collaborative's assets for personal use without prior approval and proper justification.

209 Use Of Collaborative Credit Cards

Valley Collaborative credit cards are limited to Commercial Charge Cards used by department heads of Operations and Technology as well as Vocational Shops. Each account has a spending limit. Receipts are required to be turned in post-purchase to match with Commercial Charge Card monthly statement.

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300 FINANCIAL MANAGEMENT POLICIES

Educational Collaboratives are granted a program approval by the Board of Education of the Commonwealth of Massachusetts under MGL Chapter 40, Section 4E. Educational Collaboratives are considered public entities and shall follow all Commonwealth of Massachusetts and Federal Laws and Regulations as such.

301 Basis of Accounting

Valley Collaborative will maintain its accounting records and related financial reports on the accrual basis of accounting.

302 Accounting Policies

The accounting policies and financial reporting adopted are consistent with the special purpose governmental entity requirements of the Governmental Accounting Standards Board (GASB), including Statement of Governmental Accounting Standards No. 34 – *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. GASB is the recognized standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Collaborative has elected to apply the provisions of all relevant pronouncements of Financial Accounting Standards Board (FASB) that do not conflict with or contradict GASB pronouncements.

303 Basis of Presentation

Valley Collaborative adheres to all Federal, State and Department of Education guidelines as they apply to Educational Collaboratives. As referred to as a “Special Education School District” by the Commonwealth, the Collaborative presents accounts as specified by the Commonwealth of Massachusetts and the Department of Elementary and Secondary Education.

304 Revenues

Under the accrual basis of accounting, revenues are recognized when earned, consistent with generally accepted accounting principles applicable to Educational Collaboratives.

305 Expenditures

Under the accrual basis of accounting, expenses are recognized when services are incurred or goods are received.

306 In-Kind Expenses

The collaborative recognizes services that are donated, if these services would have been purchased by the collaborative if not donated (e.g., transportation). These expenses are recorded when incurred.

307 Incurred Costs

For the purpose of invoicing funding sources for allowable costs under cost reimbursement grants or contracts, the term "costs incurred" is defined as follows: costs related to items or services incurred

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directly for the grant or contract and received at the time of the request for reimbursement and not specifically disallowed by the funding source.

308 Cash Management

- A. The collaborative maintains the following cash accounts:
 - 1. Payroll
 - 2. Operating
 - 3. Community Catering
 - 4. Independence Project
 - 5. ICS MMDA
 - 6. MMDT Investments
 - 7. OPEB Liability
- B. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the Business Manager / Accountant for collection. Appropriate collection procedures are initiated, if necessary.

309 Accounts Receivable Aging Criteria

Outstanding accounts receivable are aged on a thirty, sixty, ninety, and over-ninety day basis.

310 Grant/Contract Invoicing

In accordance with state finance regulation 815 CMR 2:00, section 2.05 (4)(b), *Grant Effective Start Date*, grant recipients may expend state, federal, and other grant funds only as of the date their grant (the Standard Contract Form) was executed by the authorized signatory of the Department of Education. In the case of the Department of Education, this means the date that the grant is entered as **approved** into the Department of Education's grants management system.

- A. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.
- B. The invoicing format is that specified by the funding source.

311 Investments

Valley Collaborative shall follow, to the extent possible, M.G.L. Chapter 44 *Municipal Finance* in regards to purchasing investments.

312 Budgets

- A. Valley Collaborative shall prepare an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections shall be reviewed and approved by the Valley Collaborative Board of Directors at the annual meeting and modified, as necessary.

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- B. Financial statements displaying budget vs. actual results shall be prepared by the Business Manager / Accountant and reviewed by Executive Director and the Treasurer and presented to the Valley Collaborative Board of Directors at each board meeting.

313 Insurance and Bonding

- A. The Collaborative maintains minimum levels of coverage, as deemed appropriate by the Valley Collaborative Board of Directors, for the follow policies:
1. General liability
 2. Business & personal property (including auto/bus)
 3. Computer equipment
 4. Workers' compensation
 5. Personal injury liability
 6. Fidelity bond
 7. Directors and Officers Insurance
 8. Excess Liability
- B. The Collaborative requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable.

314 Massachusetts Teacher Retirement System/Massachusetts State Employee Retirement System

The Massachusetts Teacher Retirement System (MTRS) and Massachusetts State Employee Retirement System (MSERS) are contributory retirement systems designed to provide benefits to Massachusetts Teachers, Administrators and State Employees per MGL Chapter 32. Staff members employed by the Collaborative who are eligible for membership are required to join the system. See <http://www.mass.gov/mtrb/> or <http://www.mass.gov/treasury/retirement/> for full details about eligibility, required payroll deductions and reporting deadlines.

315 Record Retention and Disposal

- A. Records are maintained for the following minimum periods:
1. Books, records, documents, and other supporting evidence including paid, cancelled, or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employee timesheets and other public documents are retained for seven years after the original entry date.
- B. The following records supporting federal contracts, as required by U.S. Office of Management and Budget, are retained for the indicated minimum periods:
1. For three years after submission of the final report of expenditures: general ledger, trial balance, accounts payable and accounts receivable ledger, payroll register, and petty cash book, check register and checks, invoices. Except for:
 - a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

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- b) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.
- 2. Permanently: Audit reports, annual corporate reports, board minutes, tax and legal correspondence, labor contracts, insurance claims and policies, and retirement and pension records.
- C. The disposal date determined under this policy is the end of the fiscal year, or the date of final payment of government grants.
- D. All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.
- E. All financial records are maintained in chronological order, organized by fiscal year.
- F. In connection with the disposal of any records, a memorandum of record disposal shall be prepared by the Business Manager / Accountant listing the record or the class of records disposed of. The Valley Collaborative Board of Directors shall certify this memorandum of records disposal.

316 Financial Reporting

The Business Office maintains supporting records in sufficient detail to prepare the Collaborative's financial reports, including:

- A. Annually:
 - 1. Financial statements for audit
 - 2. Annual budget
- B. Monthly:
 - 1. Trial balance
 - 2. Internally generated budget vs. actual financial statements with explanations for significant variances
 - 3. Billing invoices to funding sources
 - 4. Updating of the cash flow projection
 - 5. Accounts receivable aging report
 - 6. Accounts payable listing
- C. Quarterly:
 - 1. IRS Form 941 and payroll tax returns and comparable state taxing authority returns
 - 2. Other reports upon request

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317 Audit

The Valley Collaborative Board of Directors shall contract annually with a qualified independent certified public accounting firm to conduct an audit of Valley Collaborative's financial statements in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, 2003 Revision (GAS) and, if applicable, the *U.S Office of Management and Budget's Circular A-133*. The selected audit firm must be familiar with these standards, related Commonwealth of Massachusetts and Educational Collaborative regulations, specifically 603 CMR 50.07- (12): **Audit:** Each collaborative shall annually have an independent audit conducted of its accounts, in accordance with generally accepted government auditing standards, and consistent with any guidelines the Department may issue. Such audit will be conducted consistent with 603 CMR 50.08(2). Audit results shall be discussed annually at a public meeting of the collaborative board of directors.

318 Chart Of Accounts

The Chart of Accounts of Valley Collaborative is noted in *Appendix A*. The chart of accounts will assist Collaboratives in managing their operations, preparing financial statements and also facilitating their preparation of the *End of Year Financial Report* as required by the regulation 603 CMR 50.00 and Massachusetts General Law Chapter 40 section 4E.

319 Surplus Funds

At the end of the fiscal year, unexpended general funds, as defined by 603 CMR 50.07, plus any previous year's remaining surplus funds, as determined through the Collaborative's financial statements, will be considered cumulative surplus funds. On an annual basis, the Board shall, upon review of the Collaborative's audit results for the previous fiscal year, determine by a majority vote the final dollar amount of cumulative surplus funds. Surplus funds shall not include funds deposited in a capital reserve as provided for in 603 CMR 50.07(10), funds deposited in trust in accordance with Massachusetts General Laws, Chapter 32B, Section 20, or any amounts prepaid for tuition or services in accordance with Massachusetts General Laws, Chapter 40, Section 4E. As set forth in 603 CMR 50.07(9), in no event shall cumulative surplus funds exceed twenty-five percent (25%) of the previous fiscal year's general expenditures from the Collaborative Fund.

320 Unclaimed/Uncashed Checks and Unclaimed Wages/Payments

Valley Collaborative uses frequent reconciliation and diligence to determine the presence unclaimed or uncashed checks as well as unclaimed wages or payments. The Collaborative will continue to seek out the assignee by all contact means available. The Collaborative adheres to M.G.L. 200A when handling each instance.

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400 POLICIES RELATED TO ASSETS, LIABILITIES, AND NET ASSETS

401 Assets

Economic resources that are recognized and measured in conformity with generally accepted accounting principles. Assets also include certain deferred charges that are not resources, but are recognized and measured in conformity with generally accepted accounting principles. The following sections describe policies related to the recognition of assets.

402 Bank Accounts

Bank accounts have been authorized at Federal Deposit Insurance Corporation (FDIC) or Depository Insurance Fund of Massachusetts (DIFM) insured banks.

403 Petty Cash Payments

- A. Petty cash payments shall be made from a fund not to exceed \$250, and should be for cash advances, local expense reimbursement, and small-dollar vendor purchases, provided proper documentation is furnished with each request.
- B. The petty cash account shall be balanced on a monthly basis by the petty cash custodian. The replenishment check is made out to *Petty Cash "School Name"* on an as needed basis.

404 Criteria for Capitalizing and Depreciating for Property and Equipment

All tangible personal property with a useful life equal to or more than three years and a unit acquisition cost of \$5,000 or more is capitalized and recorded in the statement of net assets. Depreciation associated with the fixed asset will be calculated based on its useful life and straight-line depreciation method. The depreciation expense will be recorded in the statement of revenues, expenses, and changes in net assets.

405 Impairment of Assets

A recognized impairment of an asset is reflected when circumstances warrant. The appropriate adjustment is made for any impaired assets, accompanied by a description of the impaired asset and the measurement assumptions used in determining the impairment. All impairments shall be reported.

406 Betterments

Expenditures for significant betterments of existing leased/owned properties are recorded in fixed assets at cost. Maintenance and repairs are expensed as incurred. Depreciation associated with the betterment will be calculated based on its useful life and straight-line depreciation method. The depreciation expense will be recorded in the statement of revenues, expenses, and changes in net assets.

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407 Liabilities

Economic obligations that are recognized and measured in conformity with generally accepted accounting principles. Liabilities also include certain deferred amounts that are not obligated, but are recognized and measured in conformity with generally accepted accounting principles. The following sections describe policies related to the recognition of liabilities.

408 Accounts Payable

Only valid accounts payable transactions based on documented vendor invoices, receiving reports, or other approved documentation are recorded as accounts payable.

409 Accounts Payable Payment Policy

Vendors and suppliers are paid after goods and/or services are delivered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

410 Accrued Liabilities

Salaries, wages earned, and payroll taxes, together with professional fees, rent, and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

411 Liability for Compensated Absences

- A. Compensated absences arise from employees' absences from employment due to vacation leave or other school-designated circumstances. When Valley Collaborative expects to pay an employee for such compensated absences, a liability for the estimated probable future payments is accrued if all of the following conditions are met:
 - 1. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
 - 2. The employee's right to receive the compensation for the future absences is vested or accumulates.
 - 3. It is probable that the compensation will be paid.
 - 4. The amount of compensation is reasonably estimable.
- B. Compensated absences not required to be paid upon employee termination are only recorded when paid.

412 Accrued Teachers' Salary

The portion of any teachers' salaries and benefits paid for a school year that extends into the next fiscal year (e.g., a twelve-month salary schedule from August 16th to August 15th of the following year) shall be accrued at the end of the fiscal year for which services were rendered.

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413 Debt

- A. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year.
- B. All short-term and long-term debt is approved by the Valley Collaborative Board of Directors and may not exceed the duration of the Educational Collaborative without the consent of the Board of Education.
- C. Loan agreements approved by the Valley Collaborative Board of Directors should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

414 Net Assets

Net assets are recorded in accordance with generally accepted accounting principles applicable to special purpose governmental units. Net assets include the following:

- A. Unrestricted
- B. Restricted
- C. Investment in Capital Assets, net of related debt

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500 COST ACCOUNTING POLICIES

501 Consistency in Cost Accounting

Practices used by Valley Collaborative in estimating costs in grant/contract proposals shall be consistent with its accounting practices used in accumulating and reporting costs. Accounting practices used by Valley Collaborative in accumulating and reporting actual costs shall be consistent with its practices used in estimating costs in its grant and contract proposals.

502 Unallowable Costs

Costs expressly unallowable or mutually agreed to be unallowable shall be identified in separate general ledger accounts and excluded from billings to a grant or contract with the respective funding source. Available guidance includes, but is not limited to, OMB Circular A-87 - *Cost Principles for State, Local and Indian Tribal Governments*, OMB Circular A-102 - *Grant and Cooperative Agreements with State and Local Governments*, OMB Circular A-133 - *Audits of State and Local Governments and Nonprofit Organizations*.

503 Separate Records of Unallowable Costs

Valley Collaborative shall maintain separate records of all expressly and mutually agreed upon unallowable costs.

504 Cost Accounting Period

The fiscal year of Valley Collaborative shall be July 1st through June 30th. The same accounting period is used for all adjusting entries and accruals.

505 Gain or Loss on Disposition of Assets

Gains and losses from the sale or other disposition of property shall be recorded as revenue in the year in which they occur, and shall be reflected as such on the *Statement of Revenue, Expenditures, and Changes in Net Assets*.

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600 PROPERTY MANAGEMENT POLICIES

601 Property and Equipment

Valley Collaborative shall maintain detailed records of all government-furnished property and equipment, with an identification and segregation of property and equipment acquired through government contracts.

602 Identification of Property

Valley Collaborative shall tag all property upon receipt and shall assign an identification number to the property and all applicable documents.

603 Recording and Reporting of Property

A. Valley Collaborative shall maintain a log identifying all property in its possession, as follows:

1. Name and description
2. Serial number, model number, or other identification
3. Whether title vests with Valley Collaborative or a governmental entity
4. Vendor name, acquisition date, and cost
5. Location and condition of the equipment
6. Ultimate disposition data, including date of disposal and sales price or method of disposal

604 Physical Inventories

- A. Valley Collaborative shall perform a physical inventory of all property in its possession or control on an annual basis.
- B. The physical inventory records shall include at a minimum each asset, the related control number, location, and a brief description of its condition.
- C. The physical inventory shall be reconciled to the detailed fixed asset subsidiary ledger, and differences, if any, shall be investigated and reconciled.

605 Disposal of Property and Equipment

- A. No item of property or equipment shall be removed from the premises without prior approval from the Business Manager / Accountant and/or Executive Director.
- B. When property is retired, the appropriate asset in the fixed asset subsidiary shall be adjusted and properly reflected in the general ledger.

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700 **PROCUREMENT POLICIES**

701 Procurement – Goods and Services

Valley Collaborative shall procure only those items and services that are required in order to perform the mission and/or fill a bona fide need. Valley Collaborative is required to designate a procurement officer who must participate in the public purchasing official certification program conducted by the Office of the Inspector General.

Procurements shall be made using best value contracting which includes assessing the best value considering quality, performance and price. MGL, Chapter 30B is required to be followed by all Commonwealth Educational Collaboratives. Collaboratives shall use a competitive procurement process, which requires sound business practices for purchases less than \$10,000. The Collaborative will also select the best value by obtaining three written quotes for items greater than \$10,000 and less than \$35,000. Finally, a formal bid process will be used for items greater than \$35,000, in which bids will be received and evaluated using a formal evaluation process.

- A. The Collaborative shall adhere to the following objectives:
 - 1. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.
 - 2. Make all purchases in the best interests of the Collaborative and its funding sources.
 - 3. Obtain quality supplies/services needed for delivery at the time and place required.
 - 4. Buy from responsible and dependable sources of supply.
 - 5. Obtain maximum value for all expenditures.
 - 6. Deal fairly and impartially with all vendors.
 - 7. Be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in Valley Collaborative supplier relationships.
 - 8. Adhere to all MGL 30B requirements and guidelines.
- B. Valley Collaborative shall execute a *Purchase Order* for all purchases and it shall be approved by the Executive Director of Valley Collaborative.
- C. All lease agreements shall be evidenced by a lease or sublease agreement approved by the Valley Collaborative Board of Directors and signed by the Executive Director. The agreement will identify all the terms and conditions of the lease. Any real estate agreement to rent or sell will require a beneficial interest disclosure as required in MGL Chapter 7, §40J.

702 Emergency Purchases

An “emergency purchase” is the purchase of goods or services that are so badly needed that the Collaborative will suffer financial or operational damage if they are not secured immediately. A decision to purchase may be declared in an emergency at the Collaborative’s discretion and “best value” procurement guidelines must be followed. In addition, the purchase must be authorized by the Executive Director.

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703 Procurement – Construction

The Collaborative is required to comply with certain laws while constructing a new facility or performing construction on its current facility. These laws include numerous federal and state laws inclusive of the Commonwealth’s public bidding and prevailing wage laws. When undertaking construction or renovation projects, the Collaborative shall seek advice from the Commonwealth of Massachusetts Office of the Attorney General and the Commonwealth of Massachusetts Division of Occupational Safety regarding the applicability of these laws and also the advice of legal counsel regarding the specific construction project. Educational Collaboratives will follow all regulations and guidelines set forth by M.G.L Chapter 30B.

Public Bidding Laws - This law applies to the “construction, reconstruction, installation, demolition, maintenance or repair of any building by a public agency estimated to cost more than \$35,000” (M.G.L. c. 149, § 44A(2)). Educational Collaboratives are considered public agencies under the statutes of the Commonwealth.

Prevailing Wage Statute - This law requires payment of a minimum hourly wage rate for certain classifications of labor performed on state and local construction projects. (M.G.L. c. 149, §§ 26-27D). The Division of Occupational Safety issues prevailing wage schedules for construction projects covered by the prevailing wage statute and determines whether the prevailing wage statute applies to certain construction projects.

704 Procurement – Educational Services

The Commonwealth of Massachusetts Board of Education must approve the terms of the contracts with individuals or organizations that provide “substantially all educational services” (M.G.L. 71, §89(j)(5)). These contracts are not valid or in effect prior to receiving final approval from the Board of Education.

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800 PAYROLL AND TRAVEL POLICIES

801 Payroll Policies

- A. Employee Types/Schedules:
 - 1. Year-Round Employees are paid on a 12-month, bi-weekly schedule from July 1st to the following June 30th.
 - 2. Extended School Year Employees are paid on a 12-month, bi-weekly schedule from July 1st to the following June 30th.
 - 3. School Year Employees are paid on a 10-month bi-weekly schedule from early September to late June.
- B. Employee's time is properly approved by both the individual and the supervisor and reported to the Business Office or designated representative.
- C. All employee payroll amounts are calculated based upon approved rates included in the individual's personnel file.
- D. Any changes to the pay rates or benefits are properly authorized.
- E. Valley Collaborative issues STIPENDS to Leadership and Mentorship positions that have taken on additional responsibilities from their contract in order to make Valley Collaborative better for Students and Adults.
- F. All payroll taxes—including MTRS and MSERS deductions—and benefits are properly calculated and any deposits made in a timely manner.
- G. Payroll liabilities and expenses are recorded in the general ledger by the Business Manager / Accountant after review and approval of the payroll register.
- H. All payroll tax reports are prepared in a timely manner and reviewed by a designated individual for accuracy prior to filing.

802 Employee Mileage Reimbursement

- A. All employees are reimbursed at a standard mileage rate per mile, as established annually by the Internal Revenue System. In addition, parking fees and tolls paid are reimbursable if properly supported.
- B. All employees requesting such mileage reimbursement are required to furnish a *Travel Report* containing the destination of each trip, its purpose and the miles driven, parking fees and tolls, within one month after the travel date. Each employee is responsible for detailing the travel and related expenses and including the required supporting documentation.
- C. The travel report must be signed by the employee and approved by their direct supervisor.

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900 CONSULTANTS AND CONTRACTORS POLICIES

901 Consultant Utilization

The utilization of all consultants and contract personnel shall be sufficiently evidenced by:

- A. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- B. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- C. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and Valley Collaborative's rights to educational curricula and intellectual property developed. If the contract provides substantially all educational services, then the contract will be approved by the Commonwealth of Massachusetts Board of Education prior to signature by Valley Collaborative. (Also see *Section 704: Procurement – Educational Services*.)

902 Independent Contractors

The use of consultants shall be closely monitored so as not to vary from the rules of the Internal Revenue Code and M.G.L Chapter 193. In particular, consultants will:

- A. Be free from the employer's control and direction in performing the service, both under a contract and in fact.
- B. Provide a service that is outside the employer's usual course of business.
- C. Must be engaged in an independent trade, occupation, profession, or business of the same type.
- D. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.
- E. Not be assigned a permanent workstation.
- F. Use own stationery or time sheet in billing for services.

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PART II – PROCEDURES

The following section provides the procedures which will support the policies contained in Part I of this document.

1100 GENERAL ACCOUNTING PROCEDURES

In this section, procedures are described for the overall accounting system design, General Ledger activity and General Ledger closeout for Valley Collaborative.

1101 Overall Accounting System Design

Control Objective

To establish a coding structure that supports financial reporting and management's decision-making.

Major Controls

A. Business Manager / Accountant Involved in Designing the Chart of Accounts/Coding Structure

To support decision-making, the Business Manager / Accountant, along with assistance from additional resources, including Executive Director, management, and outside consultants, shall be involved from the outset in setting the chart of accounts/coding structure. The coding generally follows a four-digit general ledger account number with classes designated for grants or other funding to be accounted for separately.

B. Establishment of Control Accounts

Control accounts for fixed assets, accounts receivable and accounts payable shall be established with subsidiary detail listings and will be reconciled monthly to these control accounts.

C. Use of Contra Accounts

If necessary, the accounting structure shall provide for offsetting contra accounts (e.g. an allowance for doubtful accounts, accumulated depreciation) to adjust historical cost to current levels for financial reporting purposes.

D. Segregation of Unallowable Costs

Accounts shall be established to capture and segregate unallowable costs.

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1102 General Ledger Activity

Control Objective

To ensure that all General Ledger entries are current, accurate, and complete.

Major Controls

A. Timeliness of Entries

All entries shall be made soon after the underlying accounting event to ensure the financial records and reporting is current.

B. Support Documentation

All entries shall be supported by adequate documentation that clearly indicates the justification and authorization for the transaction.

C. Audit Trail

A complete audit trail shall be maintained by the use of reference codes, from source documentation through the books of original entry and general ledger, to periodic reporting statements.

Procedures

1. Financial data on source documentation shall be verified against original documents (e.g., invoice, purchase order, etc.) by the Business Manager / Accountant before entering into the accounting system.
2. Provisions shall be made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
3. Non-recurring entries, such as for correcting entries, recording accruals, and recording non-cash transactions, shall be prepared as circumstances warrant and on an as needed basis.
4. All entries in the books of original entry (e.g., cash receipts journal and disbursements) shall be made soon after the accounting event from authorized forms, and are prepared and reviewed by qualified accounting personnel.

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1103 General Ledger Close-Out

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

A. Trial Balance

Monthly, a trial balance shall be prepared to ensure the accuracy of the general ledger account balances.

Procedures

1. At the end of each month, a trial balance of all general ledger accounts shall be prepared by the Business Manager / Accountant.
2. At fiscal year-end and after the annual audit, all income and expense accounts shall be closed out, and the general ledger balances shall agree to the audited financial statements.

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1200 CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts, cash disbursements, and petty cash funds and prepaid items.

1201 Cash Receipts

Control Objective

To record cash receipts completely and accurately and to prevent the diversion of cash assets.

Major Controls

A. Cash Receipts Policies

Valley Collaborative shall have internal control systems in place to monitor cash receipts, and to ensure that deposits are made in a timely manner.

B. Internal Accounting Controls

- (i) Opening of mail shall be assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.
- (ii) Listed receipts and credits shall be compared to the accounts receivable and bank deposits.
- (iii) General Ledger control accounts shall be reconciled with the Accounts Receivable Subsidiary Ledger.

Procedures

- 1. Mail shall be opened by the Receptionist who sorts the checks and forwards them to the Business Office, if applicable, or Business Manager / Accountant
- 2. All checks shall be restrictively endorsed immediately by the Business Clerk or Executive Assistant.
- 3. The Accounting Manager, if applicable, or Business Manager / Accountant shall prepare all journal entries and deposit slips.
- 4. A copy of each check to be deposited shall be made via deposit software, and is able to be sourced as needed.
- 5. The Accounting Manager, if applicable or Business Manager / Accountant shall input all journal entries.
- 6. Accounting Manager shall make deposits on a daily or no later than on a weekly basis. If deposits are made other than daily, the deposit shall be maintained in a secure area with limited access.
- 7. The Business Manager / Accountant or Treasurer shall perform reconciliation of cash receipts to deposit slips and bank statements on a monthly basis.

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1202 Cash Disbursements

Control Objective

To disburse cash for authorized purposes and record cash disbursements completely and accurately.

Major Controls

A. Cash Disbursement Policies

Check preparation and signatures shall be delayed until the due date, consistent with discounts, if available.

B. Internal Accounting Controls

- (i) Checks shall be pre-numbered and printed on special check protective paper.
- (ii) The Executive Assistant shall match disbursement records against accounts payable/open invoice files on a monthly basis.
- (iii) Bank statements shall be reconciled to cash accounts and any outstanding checks verified by either the Business Manager / Accountant or the Accounting Manager, if applicable on a monthly basis.
- (iv) Supporting documentation shall be provided by to the Accounting Manager for all canceled invoices to prevent resubmission for payment.
- (v) The Business Manager / Accountant shall perform a detailed comparison of actual vs. budget disbursements on a periodic basis.
- (vi) Separation of duties shall be accomplished to the extent possible for an organization the size of the Collaborative.

Procedures

- 1. When the transaction is complete and payment is due, a pre-numbered check is prepared by the Accounting Manager who attaches all supporting documentation: (e.g. vendor invoice, purchase order, purchase requisition, etc.) and submits the package to the Executive Director or the Treasurer for approval.
- 2. All invoices submitted for signature will include approvals for payment, expense account(s) charged, grant account(s) charged, if applicable; check number and date of payment.
- 3. The Executive Director or the Treasurer signs checks, after examining the supporting documentation.
- 4. After having been signed, the checks shall be mailed directly to the payee by Business Clerk or Executive Assistant.
- 5. All supporting documents shall be canceled (i.e. stamped *PAID*) by the signatory and filed by Accounting Manager or assistant.
- 6. On a monthly basis, cash disbursement records shall be matched against accounts payable/open invoice files for any discrepancies.
- 7. Bank statements shall be reconciled soon after receipt by either the Business Manager / Accountant.

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1203 Petty Cash Funds

Control Objective

To control the use of petty cash funds for valid transactions.

Major Controls

Internal Accounting Controls

Reconciliation of petty cash funds shall be by employees with responsibilities independent of cash receipts, disbursements or custody.

Procedures

1. Valley Collaborative shall maintain a petty cash fund with a balance of not more than \$250, which will be maintained and secured by the Accounting Manager.
2. The Business Office shall maintain a log of all disbursements made from the petty cash fund and they shall use a *Petty Cash Voucher* for all petty cash disbursements.
3. When the fund needs to be replenished, the Accounting Manager shall prepare a check request. The check request will include the log of disbursements and the supporting vouchers as an attachment. See cash disbursement procedure above for payment.
4. Any differences between the check request to bring the fund up to the petty cash amount and total disbursements made shall be reviewed and a written justification for the variance shall be prepared.
5. Fund disbursements are entered into the general ledger by expense category when the fund is replenished.

1204 Prepaid Items

Control Objective

To ensure proper accounting for prepaid expenses.

Major Controls

Internal Accounting Controls

- (i) Preparation and updating of an amortization schedule to reflect the incurring of expenses for prepaid items (e.g., prepaid insurance).
- (ii) Detailed prepaid expenses reconciled with the general ledger control account.

Procedures

1. Vendor invoices shall be reviewed by the Business Office to identify all required prepayments.
2. For payment of prepaid items, the transaction shall be coded to reflect the appropriate portion of the payment representing the prepaid portion.
3. An amortization schedule shall be prepared to reflect the incurring of an expense for prepaid items.
4. A standard journal entry shall be prepared by the Business Office, if applicable to record the monthly expense.
5. Reconciliation shall be performed on a monthly basis between the subsidiary ledger and the prepaid expense General Ledger control account.

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1300 GRANTS MANAGEMENT PROCEDURES

In this section, the procedures are described that cover revenue recognition and invoicing, billing, accounts and contributions receivable.

1301 Revenue Recognition and Invoicing

Control Objective

To ensure that grant and contract billings are adequately supported, recorded on a timely basis, and reflect the terms and conditions of the grant or contract.

Major Controls

A. Invoicing Policy

Invoices shall be prepared based on contract agreement dates.

B. Invoice Format

Invoice formats shall vary depending on the funding source.

C. Segregation of Unallowable Costs

Accounts shall be maintained for explicitly unallowable costs.

D. Internal Accounting Controls

- (i) Verification of services shall be performed before invoice processing.
- (ii) A Reconciliation of expenditures incurred or units billed to invoices shall be prepared.
- (iii) Control of revenue shall be achieved with the use of General Ledger control accounts.
- (iv) Separation of duties between the preparation of the invoice and its review and approval shall be to the extent possible for an organization the size of the school.

Procedures

1. On a monthly basis, program costs, or an electronic spreadsheet/software noting total units served, shall be reviewed by the Interim Assistant Business Manager and recorded on an invoice format prescribed by the funding source. Unallowable or unbillable costs shall be excluded from claimed costs.
2. The invoice is entered in the Grants Receivable ledger, which, depending on the accounting software, should automatically prepare an entry to record the corresponding revenue.
3. Arithmetic extensions are verified and invoices shall be reviewed for accuracy and completeness by the Business Office and signed by the Executive Director.
4. Invoices shall be mailed to the funding source by the Business Office.
5. Copies of invoices and supporting documents shall be filed by funding source.

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1302 Grants Receivable

Control Objective

To ensure the accuracy, completeness, and timeliness of accounts receivable balances and collection.

Major Controls

A. Separation of Duties

To the extent possible, the responsibility for posting invoices shall be kept separate from those with responsibilities for cash functions.

B. Use of Control Accounts

A General Ledger control account shall be reconciled to individual receivable balances within the Grants Receivable subsidiary ledger.

Procedures

1. Payments and other adjustments shall be posted to the Grants Receivable subsidiary ledger.
2. The Grants Receivable subsidiary ledger shall be reconciled to the General Ledger control account on a monthly basis.
3. Any Grants Receivable balance greater than 90 days old shall be followed up and investigated.
4. A final report shall be submitted to the respective funding source after the end of the project period.

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1400 PAYROLL PROCEDURES

Payroll procedures shall be organized under six categories: personnel requirements, personnel data, timekeeping, and preparation of payroll, payroll payment, and payroll withholdings.

1401 Personnel Requirements

Control Objective

To ensure that the Collaborative hires only those employees—full or part-time—that it absolutely needs and exerts tight control over hiring new employees.

Major Controls

Payroll Policies

The Collaborative shall adopt payroll policies for installing new employees on the payroll system and removing terminated employees from the system, as well as monitoring vacation and sick pay.

Procedures

New Employees

1. Requests for new employees shall be initiated by the Principal or Manager and compared with the approved annual personnel budget. The request is approved or denied by the Executive Director.
2. A *Personnel Action Form* shall be initiated when hiring a new employee. Included on this form shall be the job description, approved pay rate, and grant funding, if any. Information on this form shall be reviewed by the Director of Student Services and Human Resources and communicated to the payroll office.
3. New employees shall complete an *Application for Employment*.
4. New employees shall complete an *IRS W-4 Form and Federal I-9 Form*.
5. A CORI (Criminal Offender Record Information) background check shall be conducted on all new employees and their CORI reports shall be placed in their employment files. Human Resources handles this processing.

Vacation and Sick Pay

1. Employees shall accrue vacation time based on personnel policy of Valley Collaborative.
2. Specific regular part-time employees shall earn vacation time on a pro-rata bases based upon the Employee Handbook of Valley Collaborative.
4. Employees' earned vacation balances shall be adjusted monthly to reflect vacation time earned and taken and these records shall be reviewed by Valley Collaborative Business Office on a monthly basis.
5. Sick leave taken shall be monitored against each employee's available sick time on accounting software and these records shall be reviewed by Valley Collaborative Business Office on a monthly basis.
6. Before vacation time is paid, a *Leave Request* shall be prepared by the employee, which shall be reviewed and approved by employee supervisor.
7. Program Principals and Managers shall monitor vacation and sick time by evaluating data in Accounting/Human Resources system.

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8. A General Journal entry shall be prepared at year-end to record the accrued vacation liability.
9. Unused vacation time shall be based on the Employee Handbook of Valley Collaborative.

1402 Personnel Data

Control Objective

To calculate and record payroll data accurately and completely for all employees.

Major Controls

Internal Accounting Controls

- (i) A precise paper trail covering all transactions shall be kept.
- (ii) Changes in personnel data shall be approved by responsible officials.
- (iii) Separate payroll and personnel files shall be periodically reviewed and reconciled.

Procedures

1. Changes to personnel data shall be initiated with a *Personnel Action Form* when making changes in new hires, terminations, pay rate changes, or payroll deductions.
2. Authorized changes shall be communicated to the payroll office.
3. A copy of the *Personnel Action Form* shall be retained in the employee's personnel file.

1403 Timekeeping

Control Objective

To ensure that payment for salaries and wages is made in accordance with documented time records.

Major Controls

A. Timekeeping Policies

Employees shall be instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

B. Time Sheet

Labor hours shall be accurately recorded and any corrections to timekeeping records, including the appropriate authorizations and approvals shall be documented.

C. Internal Reviews

The Collaborative's supervisory personnel shall monitor the overall integrity of timekeeping.

D. Internal Accounting Controls

A reconciliation of the hours charged on time sheets to attendance records shall be completed by the Business Office on a bi-weekly basis.

Procedures

Electronic Time Entry Process

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1. Hourly employees shall approve of labor hours in Time and Attendance Software from ADP weekly.

Approval of Electronic Time Entry

1. Each employee's time entry is first approved by the employee. Supervisors require a second approval of the time before data is made available for payroll processing.
2. Approvals are again reviewed in Payroll Office before Payroll Processing. All exceptions are reported and corrected.

Reconciliation of Payroll to Time Entry

1. An overall payroll review shall be completed by the Interim Assistant Business Manager for each pay period.

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1404 Preparation of Payroll

Control Objective

To ensure that payment of salaries and wages is accurately calculated.

Major Controls

Internal Accounting Controls

- (i) Time records or contracts shall be periodically reconciled with payroll records.

Procedures

1. The Principals or a designee shall forward approved time sheets to the Business Office through ADP's online system.
2. The total time recorded on time sheets and the number of employees shall be calculated by the Payroll Staff.
3. Recorded hours from the bi-weekly time sheets shall be accumulated by the Payroll Office.
4. The payroll reports received from the payroll office (e.g., calculations, payrolls and payroll summaries) shall be compared with time sheets, pay rates, payroll deductions, compensated absences etc., by the Interim Assistant Business Manager.
5. The Interim Assistant Business Manager shall verify gross pay and payroll deductions.
6. The total hours and number of employees shall be compared with the totals in the Payroll Register by the Director of Student Services and Human Resources.
7. The Payroll Register shall be reviewed and approved by the Interim Assistant Business Manager prior to forwarding of the payroll checks to the Human Resources Coordinator for distribution.

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1405 Payroll Payment

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash or other means shall be made only to employees entitled to receive payment.

Major Controls

Internal Accounting Controls

- (i) Pre-numbered checks shall be used and all check numbers shall be accounted for. These come directly from ADP. Valley does not issue the live payroll checks.

Procedures

1. Checks and payroll register shall be available to be reviewed on the ADP system.
2. Payroll payments by check, direct deposit or cash shall be distributed by the Collaborative for forwarding to employees and the payroll register shall be filed.
3. The Interim Assistant Business Manager shall control and monitor all undelivered and uncashed payroll checks, respectively.
4. The payroll bank account shall be reconciled monthly by the Business Manager / Accountant and reviewed by the Executive Director.

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1406 Payroll Withholdings

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

A. Reconciliation of Payment and Payroll Withholdings

Payroll withholdings shall be recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

B. Internal Accounting Controls

The payroll office calculates payroll withholdings, which shall be reviewed and verified by the Director of Student Services and Human Resources.

Procedures

1. The payroll office calculates payroll withholdings—including MTRS and MSERS deductions—for each employee. These shall be summarized by pay period and recorded in General Ledger.
2. Payments for payroll withholdings shall be reconciled with the amounts recorded in the General Ledger control accounts by the Business Manager / Accountant.
3. The Business Manager / Accountant shall review the accuracy and timeliness of payments made to third parties—including MTRS and MSRES—for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, shall be prepared by employees and reviewed and approved on a periodic basis by the Director of Student Services and Human Resources.
5. The Director of Student Services and Human Resources shall prepare and file the required MTRS and MSRES reports and Internal Revenue Service and Commonwealth of Massachusetts payroll tax forms.

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1500 PROPERTY AND EQUIPMENT (P&E) PROCEDURES

This section is organized into six parts: P&E acquisitions, record keeping over P&E, depreciation of P&E, inventory of P&E, disposal of P&E, and Government-furnished and Collaborative-acquired property and equipment.

1501 Property & Equipment Acquisitions

Control Objective

To control the acquisition of P&E and completely and accurately record fixed asset acquisitions in order to safeguard fixed assets from loss.

Major Controls

A. P&E Acquisitions Tied to Budget

All acquisitions of property and capital equipment shall either be designated in the approved budget, or subsequently approved by the Valley Collaborative Board of Directors.

B. P&E Acquisitions Based on Approved Requests

Official approval shall be obtained before a P & E purchase is made. This is performed by reviewing the *Purchase Requisition Form* prepared for the item.

C. Internal Accounting Controls

Fixed asset acquisitions shall be reconciled with capital expenditure authorizations by the Business Manager / Accountant on a quarterly basis.

Procedures

1. Capital budget requests shall be submitted annually for review and approval by the Valley Collaborative Board of Directors.
2. Authorization requests for the acquisition of fixed assets shall be reviewed against the capital budget and approved by the Treasurer, or Executive Director.
3. Each item of property and equipment received shall be identified and tagged in a visible area on the asset.
4. A copy of the *Purchase Order* for capital expenditures shall be entered into the fixed assets subsidiary or comparable worksheet for proper identification of all fixed assets.
5. Information on each tagged asset shall be entered in the fixed assets subsidiary or comparable worksheet.

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1502 Recordkeeping Over Property & Equipment

Control Objective

To completely and accurately record fixed asset acquisitions, transfers, and dispositions on a current basis.

Major Controls

A. Capitalization Policies

The Collaborative follows generally accepted accounting principles as applicable to special purpose business-type activity government entities. All fixed assets purchased shall be capitalized in the year of purchase, and recorded in the general ledger. The Collaborative follows the policy of capitalizing all fixed assets purchased greater than \$5,000 per unit.

B. Fixed Asset Classification

Fixed assets shall be accounted for by the following classifications: land, building, equipment, betterment, leasehold improvements, equipment, furniture, and computer hardware and software.

C. Complete Record of P&E Acquisition Costs

The fixed assets subsidiary ledger contains the full history of each capital asset acquired: original acquisition cost, and any costs incurred to prepare the asset for use.

Procedures

1. Asset acquisitions, transfers, and dispositions shall be entered in the fixed assets subsidiary ledger on a periodic basis.
2. The fixed assets subsidiary ledger shall be reconciled with the control account in the general ledger on a monthly basis. Any differences shall be analyzed and resolved by the Business Manager / Accountant.

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1503 Depreciation

Procedures

The Collaborative capitalizes all fixed assets when acquired, and records the historical cost of these items in the general ledger. In accordance with generally accepted accounting principles as they relate to special purpose business-type activity, government entities, under GASB 34, depreciation expense must be recorded in the general ledger. Valley Collaborative will use the straight-line method of depreciation over the assets useful life as determined as follow:

Computers	3 years
Office Equipment	5 years
Vehicles	5 years
Office Furniture	7 years
Leasehold Improvements	Useful life or life of lease, whichever is less
Building Improvements	20 years
Building	40 years

1504 Inventory of Property & Equipment

Control Objective

To ensure that all recorded assets exist and are in use.

Major Controls

Internal Accounting Controls

- (i) All property and equipment shall be tagged when received.
- (ii) Physical inventories shall be performed bi-annually.
- (iii) Differences between physical inventories and amounts recorded in the control account shall be analyzed and reconciled monthly.

Procedures

1. The Business Manager / Accountant shall prepare a printout of recorded fixed assets by asset classification.
2. An inventory of fixed assets shall be taken bi-annually.
3. The inventory of fixed assets shall be compared to the amounts recorded in the general ledger control account. Differences shall be investigated and resolved by the Business Manager / Accountant monthly.

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1505 Disposal of Property & Equipment

Control Objective

To ensure that assets no longer in use are disposed of in accordance with existing policies.

Major Controls

A. Disposal Policies

The Collaborative has adopted policies on the disposition of property and equipment.

B. Internal Accounting Controls

- (i) Disposal or transfer of fixed assets shall occur only with proper authorization.
- (ii) Periodic counts of fixed assets that is reconciled with the fixed assets recorded in the control account within the general ledger.

Procedures

1. A determination shall be made by the Collaborative personnel as to the usefulness of a fixed asset.
4. If an asset is disposed, it is recorded in the general ledger and fixed asset ledger. These accounts are reconciled quarterly.

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1506 Property & Equipment Acquired Through Government Grants/Contracts

Control Objective

To assure that property and equipment are properly obtained, used, and managed during the performance of government grants or contracts.

Major Controls

A. Record keeping

The Collaborative shall maintain detailed records on all property and equipment.

B. Custody

All property and equipment, when not in use, shall be stored in a secure area.

C. Inventory

All property and equipment shall be inventoried.

Procedures

1. All property and equipment acquired through government grants or contracts shall be assigned tag numbers and properly identified with this number in the fixed asset subsidiary ledger.
2. On a semi-annual basis, the Business Office shall request inventory of all property and equipment and shall ensure that fixed assets are being used for the purpose intended.
3. If necessary, the Collaborative shall obtain approval from the appropriate government agency for the disposition of property and equipment acquired through a government grant or contract, and only then shall the Business Manager / Accountant authorize the disposition as described in the previous section.

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1600 ACCOUNTS PAYABLE PROCEDURES

This section is organized into three major parts: accounts payable, purchasing, and expense reimbursement.

1601 Accounts Payable

Control Objective

To ensure that invoices shall be accurately recorded on a timely basis for authorized purchases.

Major Control

A. Reconciliation of Accounts Payable Records

Reconciliation of source data, subsidiary ledger totals, and general ledger control accounts shall be performed periodically to ascertain the accuracy of accounts payable entries.

B. Internal Reviews

Internal reviews shall be conducted to determine if duplicate payments or overpayments exist.

Procedures

Voucher Preparation and Review of Voucher

1. Invoices shall be received by the Account Payable Office.
2. Invoices shall be compared to the *Purchase Order* and the packing list.
3. The invoice shall be reviewed for:
 - (i) The nature, quality, and quantity of goods ordered and the related price
 - (ii) Accuracy of all arithmetic calculations and extensions
 - (iii) Allowance of expenditure
 - (iv) Proper general ledger account and department coding
4. The invoice shall be input into the general ledger through the accounts payable subsidiary ledger after it is reviewed by the Business Office.

Purchase Discounts

1. The Business Office shall establish all vendor accounts within the accounting system upon initial use of the vendor.
2. The Business Office shall review the invoice for any purchase discount date and ensures that the vendor file is established and properly capturing any discounts allowed.

Reconciliation of Accounts Payable Records

1. The total balance in the accounts payable subsidiary ledger shall be reconciled with the general ledger control account monthly.
2. Debit balances in the accounts payable subsidiary ledger shall be resolved appropriately (e.g., an offset against other amounts due the vendor, requesting payment from the vendor, etc.)

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1602 Purchasing

Control Objective

To ensure that goods and services shall be acquired at fair and reasonable prices and the highest personal standards of conduct shall be maintained in all relationships with vendors, suppliers, and subcontractors.

Major Controls

A. Purchase Requirements

The Collaborative shall develop cost-effective and efficient purchase requirements in order to achieve full and open competition, meet delivery schedules, control inventory and material, and expedite purchases.

B. Required Competition

The Collaborative shall utilize the following procurement guidelines (In accordance with M.G.L. 30B):

Contracts under \$10,000 - The Collaborative shall use sound business practices when procuring goods and services for amounts less than \$10,000.

Contracts from \$10,000 to \$35,000 - The Collaborative shall seek price quotes from at least three vendors and shall award the contract to the responsible vendor offering the supply or service needed for the lowest price.

Contracts greater \$35,000 - The Collaborative shall conduct a formal advertised competition using sealed bids or proposals. An award shall be offered to the qualified bidder who meets the Collaborative's specifications and offers the lowest price. M.G.L. 30B guidelines and regulations will be followed

Construction contracts – The Collaborative follows all state and federal guidelines inclusive of the Commonwealth's public bidding laws.

C. Selecting the Vendor

The Collaborative shall select the most responsive and responsible vendor to provide the required materials and services, and shall promote competition in order to obtain fair and reasonable prices.

D. Internal Accounting Controls

- (i) All unethical purchasing conduct shall be reported to management as required under Valley Collaborative's *Fraud Detection and Mitigation Policy*. Upon completion of an investigation, management shall recover restitution for any gain resulting from such conduct.

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Procedures

Purchase Requirements

1. After approval of the annual budget, the Business Manager / Accountant shall review the Collaborative's needs to uncover patterns of orders and opportunities for clustering orders. This shall be done to achieve volume discounts.
2. In preparing purchase requisitions, the Executive Director or designee shall identify minimum needs.

Processing Purchase Requisitions

1. The *Purchase Requisitions* shall include the following minimum requirements:
 - (i) A description of items ordered
 - (ii) A cost estimate
 - (iii) The required delivery information
 - (iv) A statement of the nature and purpose of the procurement
3. *Purchase Requisitions* shall be approved by the Principal or Executive Director, upon a careful review of the remaining budget.
4. The Principal's shall present all *Purchase Requisitions* to the Executive Director for review and approval.
5. Approved *Purchase Requisitions* shall be forwarded to the Accounting Manager.

Processing Purchase Orders

1. All *Purchase Orders* shall be created by Accounting Manager shall approve the *Purchase Order* information that may be input by the Accounting Manager
3. Purchase Orders shall only be approved by the the Executive Director.
4. A copy of the *Purchase Order* shall be prepared. One copy shall be forwarded to the vendor, and an electronic copy is kept in the accounting system.

Obtaining Bids and Quotations

1. The requester of the purchase order shall request bids or quotations verbally on transactions not expected to exceed \$1,000, and in writing for transactions between \$1,000 and \$5,000. Items greater than \$5,000 shall require formal bid requests and evaluation before a *Purchase Order* is issued.
2. In evaluating bids received, the requester shall perform and document in writing a cost or price analysis.

Negotiation and Award

1. Consistent with the Collaborative's goal of expanding opportunities for minority business enterprises, companies which are minority or women owned, to the extent they are available locally and qualified, shall be given an opportunity to bid on a procurement in the Collaborative's selection process.
2. Awards may be made to other than the low bidder in circumstances where the higher bid demonstrates best value contracting procedures to the Collaborative (can use MGL c.30B as a guide). In such situations, the Business Manager / Accountant shall prepare a justification statement for such awards, furnishing a brief explanation of the factors leading to such a decision.

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1603 Expense Reimbursement

Control Objective

To ensure Valley Collaborative shall pay only for properly authorized business expenses.

Major Controls

A. Travel Policies

The Collaborative shall adopt policies on travel reimbursement.

B. Employee Expense Reimbursement Documentation

Employees shall obtain and furnish documentation for individual expenses and company credit card purchases.

C. Internal Accounting Controls

- (i) Justification for travel shall only be approved by Principal or the Executive Director.
- (ii) Documentation shall be provided for incurred reimbursable employee expenses.
- (iii) Documentation and approval shall be required for all Collaborative commercial charge accounts.

Procedures

Expense Advance or Reimbursement

1. Soon after traveling, but not exceeding 30 days, an employee who seeks reimbursement for authorized expenses shall complete a *Travel Report* detailing the expenses incurred and also attached supporting documentation.
2. All commercial charge account purchases shall be supported by previously approved invoices in order to be reimbursed.
3. All employees' *Travel Reports* and associated invoices shall be directly reviewed and approved for payment by the Principal or Executive Director.

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1700 OTHER LIABILITIES PROCEDURES

This section describes procedures for recognizing and recording accrued liabilities and deferred revenue.

1701 Accrued Liabilities

Control Objective

To accurately control and record accrued liabilities.

Major Controls

A. Maintaining an Accrual Register

Valley Collaborative shall properly set up and monitor accrued liabilities and accrual accounts related to salaries and wages, vacation pay, and payroll taxes.

B. Reconciliation of the Subsidiary Schedules with the General Ledger Control Account

On a periodic basis, the Business Manager / Accountant shall perform a reconciliation between the subsidiary schedule and the general ledger control account.

Procedures

1. An accrual subsidiary schedule shall be established and maintained by the Business Manager / Accountant for each type of accrual.
2. The Collaborative shall record all accruals at fiscal year-end, or when determined necessary by the Business Manager
3. A general journal entry shall be prepared at year-end to record all accruals only after they have been reviewed and approved by the Business Manager / Accountant.

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1702 Deferred Revenue

Control Objective

To accurately control and record deferred revenue.

Major Controls

A. Maintaining a subsidiary schedule of revenue deferred

Valley Collaborative shall properly set up and monitor deferred revenue and properly record revenue in accordance with generally accepted accounting principles.

B. Reconciliation of the Subsidiary Schedule with the General Ledger Control Account

On a periodic basis, the Business Manager / Accountant shall perform reconciliation between the subsidiary schedule and the general ledger control account.

Procedures

1. A deferred revenue subsidiary schedule shall be established and maintained by the Business Manager / Accountant for each type or source of revenue for which the Collaborative receives advanced funding.
2. The Business Manager / Accountant shall determine the extent of revenue recognized and consequently the revenue deferred for all revenue sources for which the Collaborative receives advanced funding.
3. A general journal entry shall be prepared at year-end to record all deferred revenue only after the records have been reviewed and approved by the Business Manager / Accountant.

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1800 MANAGEMENT REPORTING PROCEDURES

In this section, procedures are covered for supporting the annual budget, financial reporting, and tax compliance.

1801 Annual Budget

Control Objective

Valley Collaborative shall develop systems to effectively support the preparation of the annual budget and its periodic review.

Major Controls

A. Budget Process

The Finance Committee shall work with the Executive Director and Business Manager / Accountant to prepare the annual operating and capital budgets and the annual cash flow projection. The budgets and projections shall be submitted to the Valley Collaborative Board of Directors for approval.

B. Internal Accounting Controls

Accuracy and completeness of the budgets and projection

Procedures

1. In preparation of the annual operating and capital budgets and cash flow projection, the Business Manager / Accountant shall prepare preliminary budgets and the projection for review by the Executive Director in consultation with the Finance Committee.
2. To support the budgets and projection estimates, the Business Manager / Accountant shall prepare current year-to-date financial data with projections of year-end totals.
3. The Executive Director and the Finance Committee shall review the budgets and projection submitted by the Business Manager / Accountant for completeness and reasonableness.
4. The Valley Collaborative Board of Directors shall approve and adopt the final budgets and projections.
5. The adopted budget totals shall be entered in the general ledger by the Business Manager/ Accountant for the new fiscal year, in order to prepare budget to actual reports.

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1802 Financial Reporting

Control Objective

Valley Collaborative shall develop systems to ensure the accuracy, completeness, and timeliness of financial reporting to support decision-making.

Major Controls

A. Schedule

Monthly managerial reports shall be prepared based on a pre-determined schedule.

B. Review and Approval

Financial reports shall be reviewed for accuracy and completeness.

C. Audit

The annual financial statements of the Collaborative shall be audited by a certified public accounting firm.

Procedures

1. The Business Manager / Accountant shall prepare monthly budget vs. actual financial reports and a cash flow projection for all regular Valley Collaborative Board of Directors meetings.
2. The Collaborative shall submit to an annual audit of its financial statements by a qualified certified public accounting firm, in accordance with 603 CMR 50.00 and M.G.L. Chapter 40 Section 4E
3. The Collaborative shall submit the audited financial statements to the Office of the State Auditor and the Commonwealth of Massachusetts Department of Education Educational Collaborative Office by the January 1 statutory deadline.

1803 Payroll Tax Compliance

Control Objective

Valley Collaborative shall develop systems to accurately prepare and file required tax documents on a timely basis.

Major Controls

A. Preparation

The Collaborative utilizes ADP to assist in the preparation of periodic payroll tax filings.

B. Approval of Tax Returns

Payroll tax documents shall be reviewed and approved by ADP.

Procedures

1. The Collaborative shall maintain a schedule of required filing due dates for at a minimum the following documents:
 - (i) *IRS Form W-2 - Wage and Tax Statement.*

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- (ii) *IRS Form W-3* - Transmittal of Income and Tax Statements.
 - (iii) *IRS Form 941* - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
 - (iv) *IRS Form 1099 MISC* - U.S. Annual Information Return for Recipients of Miscellaneous Income.
 - (v) Quarterly and annual state(s) unemployment tax return(s).
 - (vi) MTRS and MSERS retirement deduction reporting
2. Before submission, all payroll tax documents and the supporting schedules shall be reviewed and approved by ADP for accuracy and completeness.

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Billing Process Guide

1. Send email to program database administrators (Jess S. & A. Murphy) to have databases updated by certain date (Tuesday of the first week of the following month of the month that is being billed).
2. Once program databases have been updated, update the main database and send contracts as needed.
3. Once database is updated, make a copy and label the month's billing name.
4. Open billing file, enter dates in columns GY, GZ, HA, & HB, columns HC, HD, HE, & HF will populate from columns GY, GZ, HA, & HB being populated, drag formulas down.
5. Sort whole database by "This Month Days To Use in Calculations."
6. Hide columns O – HF to confirm there should or should not be any days calculated.
7. Delete rows that do not have any # of days.
8. Sort database by Billing District then Last Name – Save.
9. Hide the following columns:
 - a. B
 - b. H
 - c. K –L
 - d. O – P
 - e. R – HE
 - f. HL – HN
 - g. HR – HS
10. Highlight columns A – HU, go to Page Layout , Print Area, & Select "Set Print Area."
11. Print in landscape mode – this is needed for the manual entries into the IVEE file.
12. Go to V:\2017_Business Office\IVEE Files\FY20 Billing to create a new month's billing file for import.
13. Copy previous month's file.
14. Update the following:
 - a. Invoice date
 - b. Invoice number
15. Insert column before column L and highlight yellow (as reminder to delete before import). This column is to confirm tuition. Add formula column I * column K = tuition cost.
16. Get printout and go line by line and add & delete students accordingly with correct program names & account numbers.
17. Manually enter service costs. (Some service costs can use the replace function but still need to review line by line; be careful using the replace function due to messing up other numbers).
18. Once done with services costs, delete the highlighted tuition column – SAVE.
19. Go back to billing file that was made from database and copy previous month's invoice.
20. Merge invoice to new billing file (not IVEE import file).
21. Print 2nd page of invoice (word document) from the billing (database) file. DO NOT PRINT 1ST PAGE.

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While 2nd page is printing:

IVEE Import:

22. Receivables

- a. Invoices
- b. AR Import From Excel
 - i. Actions
 1. Excel Import
 2. File Location
 3. Find File – Copy the end of the name onto the line above called “Report Name.”
 4. OK
 5. Once report is in system, system will tell you if any errors – fix accordingly.
 6. Before posting invoices, go to:
 - a. Receivables
 - b. Configuration
 - i. Accounts Receivable Default Settings
 - ii. Write down “Next Values Invoice Number” (highlighted in blue).
 - iii. Go back to Excel Report
 1. Actions
 2. Post Invoices
 3. If errors, fix accordingly.
 4. Once posted, close.
 5. Back to Receivables – Configuration – enter the invoice number that you had written down before posting invoices.
 7. Invoices
 - a. Print Invoices
 - b. Right click on Invoice Num and Sort Ascending (Invoices will print A –Z; easier for review and attaching to 2nd invoice).
 - c. “Invoice Note” box – enter FY## Month Invoice
 - d. Check off each individual invoice for that month’s billing.
 - e. OK – PRINT

23. Once both parts of the invoice have been printed, put them side by side – review, match them, & staple them.

24. Lowell & Tewksbury requested their invoices to NOT be stapled.

25. Boston & Dracut requested their invoices to be emailed.

26. Pelham & Salem NH have a different 2nd page that needs to be generated.

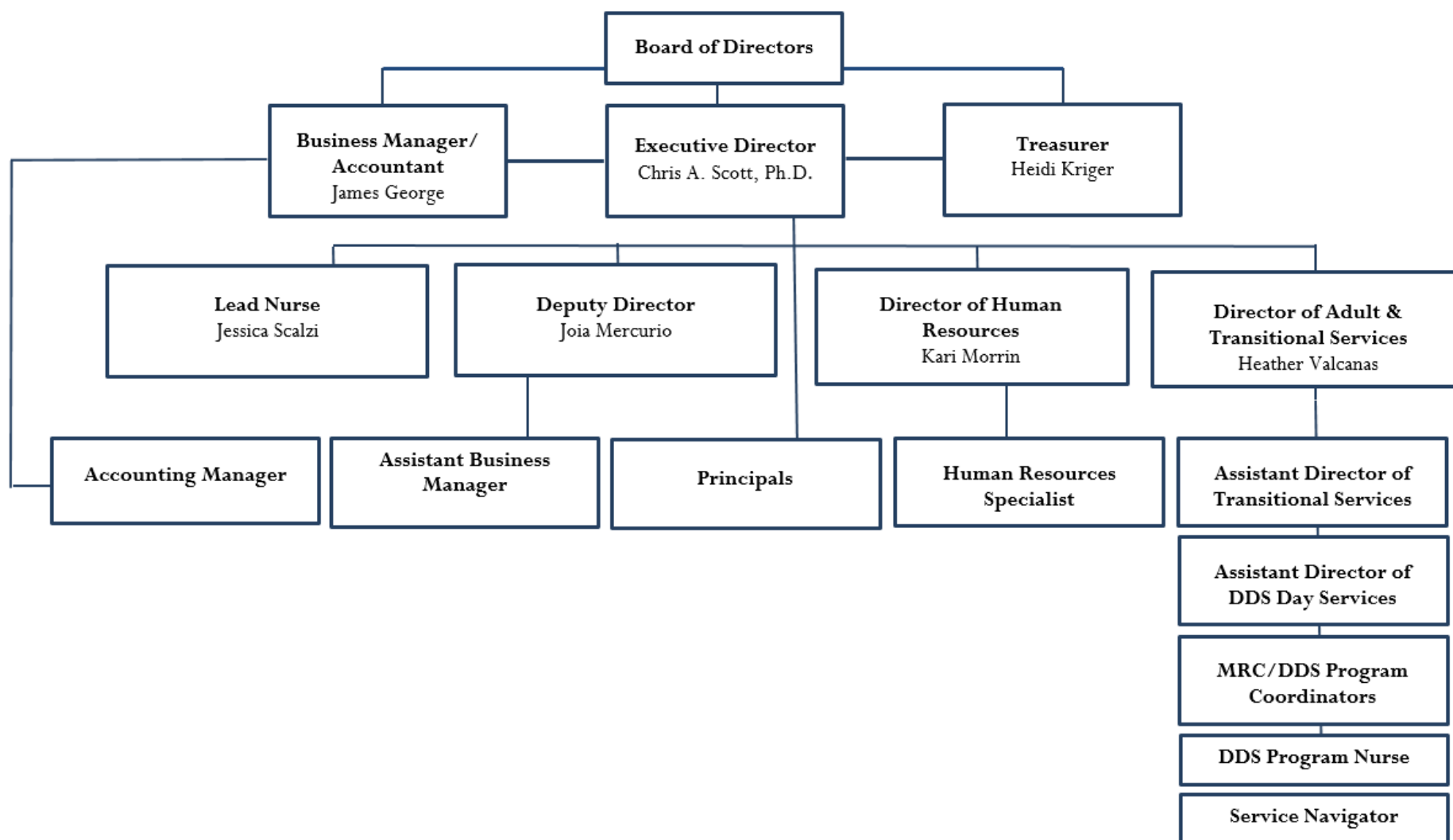
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- a. Within the database billing file, generate a NH file folder. Copy over the NH template from previous month's billing.
 - b. Make copy of the database billing file and re-name it NH Month Billing. Delete all rows except for Pelham and Salem, NH.
 - c. Delete following columns(column letters will vary as you delete columns which is why I added title with the columns):
 - i. O: Original Valley Start Date
 - ii. AB: IEP Received Date – AU: Notes
 - iii. DC: Homeroom Teacher
 - iv. GV – GW: Cost Share 50/50 and Date 2nd Contract – SY
 - v. HW: Cost Share 50/50
 - d. Highlight information from Status – Program Code – COPY and paste onto NH Template.
 - e. NH Template – columns GT - IK drag formulas down. Column IF make change to zeros.
 - f. Save as NH Month Billing.
 - g. Merge to NH Month Billing file.
 - h. Print 2nd page.
 - i. Replace 2nd page from the original 2nd page.
27. Once reviewed, package, and mail.
28. After invoices are mailed:
- a. Invoices
 - i. Post Invoices
 - ii. Select invoices
 1. Actions
 2. Post invoices with the Date being the last day of the billing month.



Finance and Operations Organizational Chart

Separation of Duties





Central Administration Office

25 Linnell Circle, Billerica MA 01821 * Tel: (978)528-7800 *

<http://www.valleycollaborative.org>

Position: Business Manager/Town Accountant

Location: 25 Linnell Circle

Reporting to: Valley Collaborative Board of Directors and Executive Director

Valley Collaborative is a Massachusetts Department of Elementary and Secondary Education approved public school entity. Valley also provides Massachusetts Department of Developmental Services (DDS) and Massachusetts Rehabilitation Commission (MRC) programs for Individuals over the age of 22 with special needs. Valley provides a robust pathway for students to continue their careers beyond high school by providing high quality academic, therapeutic, and vocational services to individuals referred by both local school districts and DDS and MRC. We provide programming within which students and Individuals with special needs can maximize educational and/or occupational skills. By sharing its resources with multiple school districts and social service agencies, Valley programs maintain superior quality and reasonable costs to those it serves, by meeting or exceeding state standards, and achieving economies of scale.

Qualifications:

- Be a Certified Public Accountant (CPA).
- Hold a Massachusetts School Business Administrator License, or be working towards licensure within reasonable time expectation.
- Demonstrate knowledge of financial and management practices, purchasing, supervision and motivation of personnel, and state and local regulations.
- Expert knowledge of public accounting and finance laws, standards, regulations, and best practices.
- Have excellent leadership and organizational skills and the ability to motivate people.
- Have excellent integrity and demonstrate good moral character and initiative.
- Exhibit a personality that demonstrates interpersonal skills to relate well with students, staff, administration, parents and the community.
- Demonstrate the ability to communicate effectively in English, both orally and in writing, using proper grammar and vocabulary.
- Provide proof of U. S. citizenship or legal resident alien status by completing Federal Form I-9 in compliance with the Immigration Reform and Control Act of 1986.

Finance and Operations Responsibilities:

- Supervise (along with the Executive Director) the work of business office personnel and co-evaluate the Accounting Manager and the Assistant Business Manager.
- Partner with the Executive Director to work with the Independent Auditor and Treasurer on an ongoing basis to ensure Valley is in full compliance.
- Use standard accounting and bookkeeping procedures to keep an accurate, continuous record of the cash and financial position of the school and manage the financial operation of the school so that the institution remains financially stable.
- Oversee accounts receivable and accounts payable.
- Monitor and control cash flow.
- Efficiently manage expenses within all Collaborative departments.
- Help to ensure that the Collaborative operates within budget.
- Partner with the Executive Director to develop the annual operating budget and maintain a long-range financial model for the school.
- Oversee all school purchasing, financial investments, and banking activities.
- Manage outsourced financial relationships.
- Work with the Executive Director to provide capital budgeting and project oversight for new construction and renovation projects.
- Evaluate, purchase and oversee property, liability, vendor and workers' compensation insurance programs.
- Work with the Deputy Director to manage all payroll functions.
- Work with the Director of Human Resources to budget employee annual contracts for all faculty.
- Work with the Director of Human Resources to review and analyze all benefit and retirement plans for accuracy.
- Work with the Director of Adult and Transitional Services to ensure Executive Office of Health and Human Services budget and revenue is
- Establish and maintain a system of financial records, controls, and accounting procedures for the repair and maintenance of the facilities, submitting all reports in a timely fashion. Correct immediately any audit exceptions.
- Maintain the Fixed Assets Inventory.
- Attend required meetings and serve, as appropriate on staff committees.
- Observe strictly, to avoid the appearance of conflict, conflicts of interest in employment, purchasing, and other decisions, including solicitation and acceptance of gifts and favors, and submit in a timely fashion the required annual disclosure statement regarding employment and financial interests.
- Adhere to federal statutes and regulations, Massachusetts school law, construction codes, State Department of Education rules and regulations, Department of Education policies and procedures, and contractual obligations.
- Perform any duties and responsibilities that are within the Nature and Scope of the Job, as assigned by the Executive Director and Valley's Board of Directors, and not otherwise prohibited by law or regulation.

Employment Terms:

The Business Manager/Town Accountant shall be employed under the following terms:

- Work year of twelve months.
- Salary and benefits and leave time as specified in the written contractual agreement with the Board and the Valley Employee Handbook.
- Conditions established by all laws and codes of the State, Federal and all policies, rules, and regulations.

THE BUSINESS MANAGER/TOWN ACCOUNTANT IS RESPONSIBLE TO WORK WITH THE EXECUTIVE DIRECTOR AND BOARD OF DIRECTORS TO ENSURE THE FINANCIAL POLICIES & PROCEDURES MANUAL IS FULLY IMPLEMENTED. IN PARTICULAR:

Internal Control Policies

Valley Collaborative, under the direction of the Valley Collaborative Board of Directors, is required to establish and maintain adequate accounting records and internal control procedures. Internal control consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring. The objectives of internal control relate to financial reporting, operations, and compliance.

Valley Collaborative and all levels of management are responsible for preventing and detecting instances of fraud and related misconduct and for establishing and maintaining proper internal controls that provide security and accountability of the resources of the Collaborative. Management is also responsible for recognizing risks and exposures inherent to these areas of responsibility and for being aware of indications of fraud or related misconduct.

Any employee with a reasonable basis for believing fraudulent or related misconduct has occurred should report such incidents to the designated authorities within the Collaborative or the Office of the Inspector General as stated in M.G.L Chapter 12A, §14 ‘Complaints by public employees; investigation.’

Internal control policies provide Valley Collaborative with the foundation to properly safeguard its assets, implement management’s internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. The following policies highlight the areas of internal control that Valley Collaborative has considered:

Compliance with Laws

Valley Collaborative will follow all the relevant laws and regulations that govern Educational Collaborative within the Commonwealth of Massachusetts. Additionally, U.S. Government laws and regulations that relate to grant funding will be adopted as the grant funding is received. The following are specific policies of Valley Collaborative:

A. Political Contributions

No funds or assets of Valley Collaborative may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of Valley Collaborative for political contributions in any form whether in cash or other property, services, or the use of facilities—is strictly prohibited. Valley Collaborative also cannot be involved with any committee or other organization that raises funds for political purposes. Following are examples of prohibited activities:

- Contributions by an employee that are reimbursed through expense accounts or in other ways.
- Purchase by the organization of tickets for political fundraising events.

- Contributions in-kind, such as lending employees to political parties or using the Collaborative's assets in political campaigns.

B. Record Keeping

To provide an accurate and auditable record of all financial transactions, the Collaborative's books, records, and accounts are maintained in conformity with generally accepted accounting principles as required by the Commonwealth's statutes, applicable to Educational Collaboratives. Further, the Collaborative specifically requires that:

- No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the Collaborative.
- Receipts and disbursements must be fully and accurately described in the books and records.
- No false entries may be made on the books or records nor any false or misleading reports issued.
- Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

Organizational Conflict of Interest or Self-Dealing (Related Parties)

Valley Collaborative may not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to Valley Collaborative or members of its management, unless the private benefit is considered merely incidental. Valley Collaborative will follow M.G.L. Chapter 268A and M.G.L. Chapter 71, §89(v) conflict of interest laws and disclosures which restrict public officials and employees from taking advantage of their position to gain improper benefits for themselves, relatives, their associates, or their friends. The law also restricts board members from voting on matters affecting their financial interest and limits the circumstances under which they can receive anything of value because of their official position. A board member may not vote or enter into any discussion if one of the following groups will receive financial benefit:

- The Trustee, his/her immediate family, or his/her business partner;
- A business organization in which the Trustee is serving as an officer, Valley Collaborative, trustee, partner or employee; or
- Any person or organization with which the Trustee is negotiating or has any arrangement concerning prospective employment (M.G.L. Chapter 268a, §6).

The private benefit preclusion will extend to:

- Sale or exchange, or leasing, of property between the Collaborative and an affiliated or unaffiliated organization or a private or related individual.
- Lending of money or other extension of credit between the Collaborative and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.
- Furnishing of goods, services or facilities between the Collaborative and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.
- Payment of compensation, unless authorized by the Valley Collaborative Board of Directors or its governing body, by the Collaborative to an affiliated or unaffiliated organization or a private or related individual.
- Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the Collaborative.

Thus, Valley Collaborative will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s). Annually, the Valley Collaborative Board of Directors will file a financial disclosure form as required by M.G.L. Chapter 40, section 4(e).

Related party transactions shall include transactions between a school and members of the board, management, contracted management organization, employees, related individuals and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father-in-law, and mother in law, sister-in-law and brother-in-law of a board member or Collaborative employee.

Valley Collaborative Board of Directors Authorities

The Valley Collaborative Board of Directors is responsible for the operation of Valley Collaborative in accordance with the provisions of M.G.L. Chapter 40, Section 4E and all other state and federal laws and regulations and conditions as the Board or Commissioner of Education may establish from time to time. The Valley Collaborative Board of Directors is also responsible for operating the Collaborative in accordance with the representations made in its Educational Collaborative application submitted to and approved by the Board of Education.

Specifically, the Valley Collaborative Board of Directors shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the Collaborative's name, with the Department of Education's Educational Collaboratives office approval (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of key employees (iv) key employees' salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the collaborative (vi) investment policies, (vii) depository and investment banks, (viii) purchase or sale of property (ix) opening up or closing checking or savings accounts, and (x) selection of Valley Collaborative's certified public accountants and (xi) other activities associated with the operations of Valley Collaborative.

The Valley Collaborative Board of Directors will meet regularly to ensure that its fiduciary duty is maintained. The Board will review the following: prior meeting minutes, business items, educational items, subcommittee reports, Executive Director Reports, new business and other items. For additional guidance on the regulatory and statutory obligations of a Valley Collaborative Board of Directors, please refer to the Commonwealth of Massachusetts Department of Education's publication, *Duties and Responsibilities of Collaborative Board Members and Boards of Directors*, which can be found at <http://www.doe.mass.edu/finance/collaboratives/DutiesResponsibilities.pdf>

Signature Authorities

All checks are signed by Valley Collaborative's Treasurer. Any check over \$10,000.00 requires the signature of both Executive Director and Treasurer. The Treasurer is responsible for authorizing all cash transfers between banking entities.

Government Access to Records

The Business Manager/Town Accountant will provide access to Valley Collaborative's records if requested to the Comptroller General of the Commonwealth of Massachusetts or his designee and provide supporting records, as requested by government auditors, to facilitate the completion of such audits or reviews in a timely manner.

Security of Financial Data

- The Collaborative's accounting software, Infinite Visions, should be reviewed to ensure that general and application controls to unauthorized access to data is precluded (i.e., proper password protection and authorizations for inquiry or browse only functions.)
- The Infinite Visions accounting data is web hosted by Tyler in order to provide continuous backup and to ensure the recoverability of financial information in case of hardware failure.
- All other financial data, unused checks and unclaimed checks will be secured by the Business Manager/Town Accountant or their staff in the Valley fireproof safe from unauthorized access.

Security of Collaborative Documents

Originals of the following corporate documents are maintained and their presence is verified on a periodic basis:

- A. Articles of Agreement and all related amendments
- B. Minutes of the Valley Collaborative Board of Directors
- C. Banking agreements
- D. Leases
- E. Insurance policies
- C. Vendor invoices
- D. Grant and contract agreements
- E. Fixed asset inventory list
- F. Contract and grant billings

Use of Collaborative Assets

Collaborative employees should not use any of the Collaborative's assets for personal use without prior approval and proper justification.

Use of Collaborative Commercial Charge Accounts

Valley Collaborative Commercial Charge Accounts are used only by department heads of Operations and Technology as well as Vocational Shops. Each account has a spending limit. Receipts are required to be turned in post-purchase to match with Commercial Charge Account monthly statements.

Financial Management Policies

Educational Collaboratives are granted a program approval by the Board of Education of the Commonwealth of Massachusetts under MGL Chapter 40, Section 4E. Educational Collaboratives are considered public entities and shall follow all Commonwealth of Massachusetts and Federal Laws and Regulations as such.

Basis of Accounting

Valley Collaborative will maintain its accounting records and related financial reports on the accrual basis of accounting.

Accounting Policies

The accounting policies and financial reporting adopted are consistent with the special purpose governmental entity requirements of the Governmental Accounting Standards Board (GASB), including Statement of Governmental Accounting Standards No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. GASB is the recognized standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Collaborative has elected to apply the provisions of all relevant pronouncements of Financial Accounting Standards Board (FASB) that do not conflict with or contradict GASB pronouncements.

Basis of Presentation

Valley Collaborative adheres to all Federal, State and Department of Education guidelines as they apply to Educational Collaboratives. As referred to as a "Special Education School District" by the Commonwealth, the Collaborative presents accounts as specified by the Commonwealth of Massachusetts and the Department of Elementary and Secondary Education.

Revenues

Under the accrual basis of accounting, revenues are recognized when earned, consistent with generally accepted accounting principles applicable to Educational Collaboratives.

Expenditures

Under the accrual basis of accounting, expenses are recognized when services are incurred or goods are received.

In-Kind Expenses

The collaborative recognizes services that are donated, if these services would have been purchased by the collaborative if not donated (e.g., transportation). These expenses are recorded when incurred.

Incurred Costs

For the purpose of invoicing funding sources for allowable costs under cost reimbursement grants or contracts, the term "costs incurred" is defined as follows: costs related to items or services incurred directly for the grant or contract and received at the time of the request for reimbursement and not specifically disallowed by the funding source.

Evaluation

As per the Massachusetts Department of Elementary and Secondary Education September 2015 Memo (Page 4): The Valley Board of Directors must annually evaluate the performance of the executive director and the treasurer, and must ensure that the business manager is evaluated annually (but need not complete this evaluation).

I have read the 2015 letter from the Massachusetts Department of Elementary and Secondary Education regarding the Duties and Responsibilities of Individual Collaborative Board Members and Collaborative Boards. I have a full understanding of my role and responsibilities as Business Manager/Town Accountant.

Valley Collaborative is an Equal Opportunity Employer

Valley Collaborative Programs are committed to maintaining a work and learning environment free from discrimination on the basis of race, color, religion, national origin, pregnancy, gender identity, sexual orientation, marital/civil union status, ancestry, place of birth, age, citizenship status, veteran status, political affiliation, genetic information or disability, as defined and required by state and federal laws. Additionally, we prohibit retaliation against individuals who oppose such discrimination and harassment or who participate in an equal opportunity investigation.



Central Administration

25 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * www.valleycollaborative.org

Position: Deputy Director

Location: 25 Linnell Circle, Billerica

Reporting to: Executive Director

Contract Terms: 260 days, 8 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

Valley Collaborative is a Massachusetts Department of Elementary and Secondary Education approved public school entity – “Special Education School District”. Valley is also a provider for the Massachusetts Department of Developmental Services (DDS), Massachusetts Rehabilitation Commission (MRC), Massachusetts Commission for the Blind (MCB), and Social Security Administration (SSA). By contracting with these aforementioned agencies, Valley provides a robust pathway for students to continue their careers beyond high school with high quality academic, therapeutic, and vocational services to individuals referred by both local school districts and SSA, DDS, MCB and MRC. We provide programming so students and adults with special needs can reach their educational and/or occupational goals. By sharing its resources with multiple school districts and social service agencies, Valley programs are able to maintain superior quality at reasonable costs to all those it serves while meeting or exceeding state standards.

Qualifications:

- Must have completed a Massachusetts Department of Elementary and Secondary Education approved educational program at Master degree level or higher.
- Must hold a Massachusetts Department of Elementary and Secondary Education Superintendent/Assistant Superintendent, All Levels, Initial license
- Four years minimum experience in teaching and five years in administration.
- Must have acquired the competencies, skills and knowledge as identified by the Executive Director through experience in comparable management positions in education or other professions.
- Other qualifications as may be deemed essential for successful performance in the position

Under the direction of the Executive Director, the Deputy Director’s essential functions and responsibilities include:

Finance and Operations Responsibilities:

- Supervising and maintaining the Payroll Department including but not limited to the ongoing implementation of ADP’s Comprehensive Payroll package
- Collaborating with the Human Resources Department to maintain and re-create systems and work flow processes
- Collaborating with the Human Resources Department to process all employee terminations including pay breakouts

Overall Technical Responsibilities:

- Supervising the effective and efficient implementation of the Coordinated Program Review of its educational and instructional programs in compliance with local, state, and federal regulations
- Assisting in the creation of all state reports, records, and other documents as required by the Massachusetts Department of Elementary and Secondary Education, and the Federal Government, or documents that may be appropriate to the district's administration
- Collaborating with colleagues for the adherence to District Improvement Planning, its annual goals and action planning
- Monitoring systems (Aspen, eSped) to maintain individual student records and reports of pupil progress
- Promoting and assisting in the coordination of effective communication among all members of the school community
- Managing offsite contract services – requests from districts for related service providers
- Supervising Curriculum Department Leads to organize, develop, and maintain curricula as well as provide professional development across content areas
- Leading appropriate professional meetings with Curriculum Department Leads and District Committees.
- Supervising the Technology Department and overseeing its operations to ensure Valley's network infrastructure, hardware and software is current and optimized meeting the challenges and demands of the 21st century classroom
- Co-facilitating the formulation, planning, and implementation of the professional development program for all staff
- Collaborating with the Mentor and Induction Program facilitator to ensure compliance with DESE regulations as well as to provide intensive supervision of its participants that consists of structured guidance and regular ongoing support/teacher mentoring as well as offers high-quality professional development that is sustained, intensive, and classroom-focused.
- The supervision of state reporting (EPIMS, SCS, SSDR, Restraint) as dictated by the Massachusetts Elementary and Secondary Education
- Creating, maintaining, and implementing Mandated Trainings in compliance with the Massachusetts Elementary and Secondary Education regulations
- Performing other duties and assuming such other responsibilities as may be assigned by the Executive Director.
- Keeping the Executive Director informed and working cooperatively with all other administrators on school and district-related matters
- Promoting effective communication and cooperation among administrators

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

- Constant standing or walking
- Requires ability to lift up to 50 pounds
- Bends, reaches, lifts, carries, twists, pushes, pulls, and handles equipment when performing duties
- Able to reach and operate equipment and systems safely and effectively

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Central Administration

25 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * www.valleycollaborative.org

Position: Director of Human Resources

Location: 25 Linnell Circle, Billerica

Reporting to: Executive Director

Terms: 260 days, 8 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

Valley Collaborative is a Massachusetts Department of Elementary and Secondary Education approved public school entity. Valley also provides Social Security Administration (SSA), Massachusetts Department of Developmental Services (DDS), Massachusetts Commission for the Blind (MCB) and Massachusetts Rehabilitation Commission (MRC) programs for Individuals over the age of 18 with special needs. Valley provides a robust pathway for students to continue their careers beyond high school by providing high quality academic, therapeutic, and vocational services to individuals referred by both local school districts, SSA, DDS, MCB and MRC. We provide programming within which students and Individuals with special needs can maximize educational and/or occupational skills. By sharing its resources with multiple school districts and social service agencies, Valley programs maintain superior quality and reasonable costs to those it serves, by meeting or exceeding state standards, and achieving economies of scale.

Qualifications:

1. Must have completed a Massachusetts Department of Elementary and Secondary Education approved educational program at Master degree level or higher.
2. Must hold a Massachusetts Department of Elementary and Secondary Education Superintendent/Assistant Superintendent, All Levels, Initial license
3. Four years minimum experience in teaching and five years in administration.
4. Must have acquired the competencies, skills and knowledge as identified by the Executive Director through experience in comparable management positions in education or other professions.
5. Other qualifications as may be deemed essential for successful performance in the position

Under the direction of the Executive Director, the Director of Human Resources essential functions and responsibilities include:

Finance and Operations Responsibilities:

- Interface directly with the Massachusetts Teachers Retirement System (MTRS) in uploading payroll files to MyTRS, provide deduction reporting coding and commentary on personnel file errors and exceptions, and communicate effectively and timely with the System regarding inquiries.
- Interface directly with the Massachusetts State Retirement Board (MSRB) in uploading payroll files to MARIS, correct file errors, provide commentary on personnel file errors, and communicate effectively and timely with the Board regarding inquiries.
- Administers a wide variety of personnel policies and programs (e.g. orientation, employment agreements, compensation schedule, etc.) for the purpose of conforming to district policies, relevant laws, and employment agreements.
- Develops, evaluates and updates HR procedures and policies for the purpose of ensuring department is operating effectively and efficiently.
- Directs employee insurance programs (e.g. medical, dental, vision, voluntary short/long term disability, FMLA) for the purpose of ensuring open enrollment, billing, and claims are processed in a

timely and accurate manner.

- Directs workers compensation program for the purpose of ensuring all work related injuries are properly reported, employees receive necessary safety information, medical treatment, and are returned to full work duties as quickly as possible.
- Assist in the creation of reports, records, and other paperwork as required by the State Department of Education, and the Federal Government, or paperwork that may be appropriate to the district's administration.

Overall Responsibilities:

- Continue to develop and implement process improvements which support positive change as part of an organizational effort to create a more diverse and engaged workforce.
- Directs employee background and fingerprint process for the purpose of ensuring District is in compliance with applicable state regulations.
- Manage day-to-day operations of Human Resources area (e.g. administers methods, systems and procedures) for the purpose of maximizing efficiency.
- Prepares a wide variety of written materials (e.g. reports, memos, letters, policies, district calendar, etc.) for the purpose of documenting activities, providing written reference and/or conveying information.
- Researches a wide variety of information (e.g. current personnel practices, policies, codes, laws, etc.) for the purpose of providing information, recommendations and/or addressing a variety of administrative requirements
- Collaborate with departments/school sites for the purpose of ensuring human resources practices are implemented as directed by District procedure, policy and/or state/federal regulation.
- Acts as an advisor to administrators, managers and supervisors on issues related to employee discipline and employment for the purpose of ensuring consistent application of policy.
- Keep the Executive Director informed and work cooperatively with all other administrators in school and district-related matters.
- Lead appropriate professional meetings with related service providers as well as with District personnel and committees.
- Co-facilitate the formulation, planning, and implementation of the professional development program for professional staff (teachers and administrators).
- Coordinate and conduct professional development activities for all staff working with students with special needs and disabilities, including the Mentor and Induction Program.
- Promote effective communication and cooperation among administrators.
- Supervise the effective and efficient implementation of the educational and instructional programs in compliance with local, state, and federal regulations.
- Be responsible for the adherence to District Improvement Planning annual goals and action planning.
- Serve on district committees, participates in district activities, and represents the district as warranted, or as directed by the Executive Director.
- Exercises good judgment, flexibility, creativity, and sensitivity in response to changing situations and needs
- Promote and assists in the coordination of effective communication among all members of the school community.
- Perform other duties and assumes other responsibilities as may be assigned by the Executive Director.

Supervise Human Resource Staff to:

Complete verification of employment requests, respond to routine employee inquiries, support hiring process, track mandated training requirements, and interface with payroll department on an ongoing basis.

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

- Constant standing or walking
- Requires ability to lift up to 50 pounds
- Bends, reaches, lifts, carries, twists, pushes, pulls, and handles equipment when performing duties
- Able to reach and operate equipment and systems safely and effectively

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Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Position: Director of Adult and Transitional Services

Location: 25 Linnell Circle, Billerica

Reporting to: Executive Director

Contract Terms: 260 days, 8 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

Valley Collaborative is a Massachusetts Department of Elementary and Secondary Education approved public school entity. Valley also provides Social Security Administration (SSA), Massachusetts Department of Developmental Services (DDS), Massachusetts Commission for the Blind (MCB) and Massachusetts Rehabilitation Commission (MRC) programs for Individuals over the age of 18 with special needs. Valley provides a robust pathway for students to continue their careers beyond high school by providing high quality academic, therapeutic, and vocational services to individuals referred by both local school districts and SSA, DDS, MCB and MRC. We provide programming so Students and Individuals with special needs can reach their educational and/or occupational goals. By sharing its resources with multiple school districts and social service agencies, Valley programs are able to maintain superior quality at reasonable costs to all those it serves while meeting or exceeding state standards.

Overview:

Under the direction of the Executive Director of Valley Collaborative, the Director of Adult and Transitional Services is responsible for a wide variety of contracting, procurement and oversight activities which support Valley Collaborative's very diverse and dynamic educational, vocational and transitional programming. This position will manage all activities related to contracting with Social Security Administration (SSA), Massachusetts Department of Developmental Services (DDS), Massachusetts Commission for the Blind (MCB) and Massachusetts Rehabilitation Commission (MRC). This includes but is not limited to, the qualification process, compliance, program enhancement and utilization including budget development, tracking of revenues and expenses and submitting reports in a complete and timely manner for all of the contracts. The person who serves in this role will possess excellent organizational skills, knowledge of the state and federal procurement and contracting policies and a deep understanding of state agency services and procedures. Succeeding in this position requires representing The Collaborative in a positive, professional manner in all actions, which will include collaboration with state and federal agency central offices, local agency staff, external stakeholders, referral sources and internal staff.

Qualifications:

- Seven (7) years of professional, administrative or managerial experience working with individuals with disabilities the major duties of which involved program management, program administration, program planning and/or program analysis; of which at least three (3) years must have been in a project management, supervisory or managerial capacity.
- Demonstrated success developing and evaluating service models, and selecting and successfully operationalizing innovative programs.
- Thorough knowledge of the state and federal agency policies and procedures; particularly in regard to services provided by the Collaborative.
- Strong project management skills managing complex, multifaceted projects resulting in measurable successes and program growth.



Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

- Experience having worked with a high-performance, collaborative, constructive peer group.
- Strength in hiring, recruiting, managing, developing, coaching, and retaining individuals and teams.
- Deep understanding of human resources, employee performance improvement plans, and Collaborative corrective action policies.
- Excellent verbal and written communication skills with exceptional attention to details.
- Personal qualities of integrity, credibility, and leadership.
- A strong commitment to the goals, mission, and philosophy of the organization.
- Self-starter who is able to work independently as well as in a team.
- Proficient in Microsoft and Google Suite.
- Bachelor's Degree preferred. Knowledge of special education desirable.

Finance and Operations Responsibilities:

- This is a senior management position.
- Oversight and utilization of all state and small business contracts for the Adult Services Department which supports approximately 250 Individuals annually.
- Research and develop new contracting opportunities using COMMBUYS; the only official procurement record system for the Commonwealth of Massachusetts' Executive Departments.
- Project Management and implementation of new services and contracts.
- Review and process master service agreements (MSA's) and amendments for all state agency contracts.
- Act as Authorized Signatory for Valley Collaborative (EOHHS), Executive Office of Health and Human Services contracts.
- Create and maintain systems for submitting and tracking billing, enrollment and amendments as needed throughout the fiscal year.
- Data management in Developmental Services Quality Management Reporting (HCSIS), Enterprise Invoice Mgmt. /Enterprise Service Mgmt. (EIM/ESM).
- Act as primary contact for all state audits and programmatic reviews.

Overall Responsibilities:

- Manage supervisory team and provide support for day to day operations of the Adult Services Department.
- Promote Valley Collaborative programs, through networking, marketing and meetings with state agencies, provider and community based groups.
- Prepare and maintain all state documents for the Adult Service Department including rosters, budgets and service delivery models while managing client enrollments and terminations.
- Oversee fundraising and community outreach activities for the Adult services Department.
- Manage Job Development Activities by tracking employment trends and identifying placement needs for students and adults.



Central Administration

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- Collaborate with State Agency Directors by participating in service delivery development and improvement.
- Coordinate all State Reporting submissions to the corresponding Adult Services Agencies.

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

- Constant standing or walking
- Requires ability to lift up to 50 pounds
- Bends, reaches, lifts, carries, twists, pushes, pulls, and handles equipment when performing duties
- Able to reach and operate equipment and systems safely and effectively

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Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Position: Lead Nurse

Location: 40 Linnell Circle, Billerica

Reporting to: Executive Director

Contract Terms: 260 days, 7.5 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

Valley Collaborative is a Massachusetts Department of Elementary and Secondary Education approved public school entity. Valley also provides Social Security Administration (SSA), Massachusetts Department of Developmental Services (DDS), Massachusetts Commission for the Blind (MCB) and Massachusetts Rehabilitation Commission (MRC) programs for Individuals over the age of 18 with special needs. Valley provides a robust pathway for students to continue their careers beyond high school by providing high quality academic, therapeutic, and vocational services to individuals referred by both local school districts and SSA, DDS, MCB and MRC. We provide programming so Students and Individuals with special needs can reach their educational and/or occupational goals. By sharing its resources with multiple school districts and social service agencies, Valley programs are able to maintain superior quality at reasonable costs to all those it serves while meeting or exceeding state standards.

Overview:

Under the direction of the Executive Director of Valley Collaborative, the Lead Nurse is responsible for managing the school health services program and oversight of the nursing team within the Adult Program, providing nursing leadership within Valley Collaborative. The Nurse Leader develops a needs assessment, plans and implements programs, and provides for continuous quality assurance and evaluation. She/he coordinates the clinical aspects of the comprehensive school health program, collaborating with other members of the health services and health education team, The Nurse Leader collaborates with community providers, other community organizations, and coalitions addressing health issues of children and adults.

As a nurse registered through the Massachusetts Board of Registration in Nursing (BORN), the Nurse Leader must adhere to the Nurse Practice Act, pertinent regulations governing nursing practice and standards of care established by the professional organizations.

Qualifications:

- Graduate of a Nursing Program approved by the Massachusetts Board of Nursing, current license as a *Registered Nurse* in Massachusetts.
- Bachelors in Nursing Degree.
- Licensed as a school nurse through Department of Education.
- Maintain certification in cardio-pulmonary resuscitation, including AED training (trainer's certification for the Nurse Leader or her delegate is recommended).
- A strong commitment to the goals, mission, and philosophy of the organization.
- Flexibility to meet identified student and staffing needs.
- Self-starter, ability to work independently.



Central Administration

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Finance and Operations Responsibilities:

- Maintains Student Database, Data entry of Middle and High School IEP (billable hours)
- Notify Educators, Principal, and Lead Therapist when IEP has been received, and refer to student
- Update ESPED with signed and received IEPs
- Document 30/60/90 letters in student database
- Coordination of Medicaid billing from therapist to sending districts

Overall Responsibilities:

- Provides clinical consultation to the health education staff, physical educators, and other administrative and teaching staff
- responds to frequently encountered health issues, providing counseling and crisis intervention when required (e.g., adolescent pregnancy, substance abuse, death of a family member, suicide); responds to child neglect or abuse issues (as required by Massachusetts statute)
- Participates in interdisciplinary teams (e.g. crisis, child abuse, safety, emergency planning) to ensure that integrated systems are in place which address comprehensive health needs of the student population.
- Maintains medical equipment and supplies in the health office, as well as first aid kits located in the school building
- Ensures that there is an emergency care plan in place, which is communicated to all staff and is closely coordinated with community emergency care protocols
- Carries out communicable disease prevention and infection control based on current guidelines for universal precautions, prevention of blood borne pathogens exposure, and hazardous medical waste disposal
- Audit SNAP (school based electronic medical record system) to ensure proper nursing documentation and physician orders
- Participates in the development of an interdisciplinary plan for each building to ensure that students in need of services are identified and appropriate intervention is initiated
- Implements a school health services data system, capable of tracking trends, activities and outcomes. Reviews trends and assess the outcomes to determine need for revision.
- Collaborates with the Medical Director in collecting standing orders or need for evaluations of health care
- Contact person for Massachusetts Immunization Information System
- Collaborates with parents to develop and implement individual health care plans for students.
- Collaborates with the Department of Public Health School Health Unit and the local boards of health, and other community agencies
- Develops and implements written policies and protocols for the clinical services and programs addressing health issues (e.g. immunizations, medication administration, services for children with special health care needs, schoolwide injury prevention) and special program groups (e.g. overweight prevention, eating disorders, violence prevention)



Central Administration

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Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

- Constant standing or walking
- Requires ability to lift up to 50 pounds
- Bends, reaches, lifts, carries, twists, pushes, pulls, and handles equipment when performing duties
- Able to reach and operate equipment and systems safely and effectively

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Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Position: Principal

Location: 135 Coburn Rd, Tyngsboro

Reporting to: Executive Director

Contract Terms: 220 days, 7.5 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

Valley Collaborative is a Massachusetts Department of Elementary and Secondary Education approved public school entity. 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. The program is rich in trained professionals, supports, and technology specific to our population. By sharing its resources with multiple school districts and social service agencies, Valley programs are able to maintain superior quality at reasonable costs to all those it serves while meeting or exceeding state standards.

Overview:

Under the direction of the Executive Director of Valley Collaborative, the Business Principal is responsible for a wide variety of daily operations in the elementary school program. This role requires the supervision of clinical, educational, and guidance directors, maintaining balance between the clinical and educational needs of students, and a commitment to Valley Collaborative mission. The Business Principal works directly with students, parents, staff, and collaterals, to provide leadership around admissions, crisis intervention/behavioral support and program development. The person who serves in this role will possess excellent organizational skills, knowledge of the state and federal special education laws and a deep understanding of special education procedures. Succeeding in this position requires representing The Collaborative in a positive, professional manner in all actions, which will include collaboration with member and non member districts, families and community partners.

Qualifications:

- Five (5) years progressively responsible supervisory/administrative experience
- Experience in alternative elementary school setting and/or with children who have significant mental health challenges
- Preferred: License educational administrator with high-level management experience in similar setting.
- Education: Masters degree in special education, social work or related field.
- MA DESE Principal (K-12) required, and Special Education Administrator licensure preferred.

Finance and Operations Responsibilities:

- Oversight of intake and acceptance process for referrals
- Oversight of billing/database process
- Act as primary contact for all state audits and programmatic reviews for the school.



Central Administration

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Overall Responsibilities:

- Touring potential students and families
- Oversight for extended evaluations
- District contact for referrals, IEP and evaluations
- Team chair for IEPs and 3 year evaluations
- Develop protocols surrounding IEP process
- Review IEP/Evaluations prior to meetings for compliance
- Incident reporting to the state
- Review progress reports
- Supervise daily incident report process
- MCAS/NH state testing
- Oversight on related service providers and completing observations, yearly evaluations
- Payroll/ADP process

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

- Constant standing or walking
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Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Position: Assistant Business Manager

Location: 25 Linnell Circle

Reporting to: Executive Director, Deputy Director, Business Manager/Town Accountant

Contract Terms: 260 days, 8 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

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Qualifications:

- Seven (7) years of professional, administrative or managerial experience.
- Knowledge in ADP Payroll System.
- Understanding and knowledge of Infinite Visions Financial Software.
- Experience with Excel and Word Document.
- Demonstrated success developing and evaluating service models, and selecting and successfully operationalizing innovative programs.
- Strong project management skills managing complex, multifaceted projects resulting in measurable successes and program growth.
- Experience having worked with a high-performance, collaborative, constructive peer group.
- Deep understanding of human resources, employee performance improvement plans, and Collaborative corrective action policies.
- Excellent verbal and written communication skills with exceptional attention to details.
- Personal qualities of integrity, credibility, and leadership.
- A strong commitment to the goals, mission, and philosophy of the organization.
- Self-starter who is able to work independently as well as in a team.
- Proficient in Microsoft and Google Suite.
- Bachelor's Degree preferred.



Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Finance and Operations Responsibilities:

Payroll:

- Work with Valley Collaborative's ADP Payroll Processing Assigned Team of Specialists to process payroll.
- Maintains payroll information by collecting, calculating, and entering data.
- Updates payroll records by entering changes in exemptions, insurance coverage, savings deductions, and job title and department/division transfers.
- Prepares payroll processing reports by compiling summaries of earnings, taxes, deductions, leave, disability, and nontaxable wages.
- Resolves payroll discrepancies by collecting and analyzing information before accepting payroll.
- Provides payroll information by answering questions and requests.
- Maintains payroll operations by following HR and Finance Policies and Procedures Manual; report needed changes.
- Maintains employee confidence and protects payroll operations by keeping information confidential.
- Contributes to team effort by accomplishing related results as needed.
- Works closely with Director of Human Resources and Human Resources Specialist to manage new hires, staff changes, terminations, benefits, and all other deductions.
- Mails/distributes live paychecks due to pre-note process & direct deposit receipts for adults and students.
- Maintains student database and gathers all current information from program secretaries.
- Performs all Valley Collaborative billings by sending monthly invoices for all programs, Home and Contract Services.

Billing:

- Coordinate with Billing Database Administrators timelines and procedures to ensure accuracy
- Program databases have been updated, update the main database and send contracts as needed.
- Database is updated, make a copy and label the month's billing name.
- Print the file, go line by line and add & delete students accordingly with correct program names & account numbers.
- Manually enter service costs. (Some service costs can use the replace function but still need to review line by line; be careful using the replace function due to messing up other numbers).
- IVEE Import
- Once both parts of the invoice have been printed, put them side by side – review, match them, & staple them.
- After invoices are mailed – Post invoices.



Central Administration

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Overall Responsibilities:

- Maintains security and log-in information in ASPEN for all Valley Collaborative employees
- Generates contracts for all enrolled Valley Collaborative students and delivers to districts.
- Generates contracts for Valley Collaborative's Home and Contract Services and delivers to districts.
- Generates contracts for Learnwell Education and delivers to districts.
- Generates financial projections per IEP grids.
- Generates monthly therapy hours for all disciplines for programmatic allocation.
- Generates and provides monthly enrollment reports.
- Receives purchase orders from districts and enters purchase order numbers into database for invoices.

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

- Constant standing or walking
- Requires ability to lift up to 50 pounds
- Bends, reaches, lifts, carries, twists, pushes, pulls, and handles equipment when performing duties Able to reach and operate equipment and systems safely and effectively

Valley Collaborative is an Equal Opportunity Employer.

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Central Administration

*25 Linnell Circle, Billerica MA 01821 * Tel: (978) 528-7800 * <http://www.valleycollaborative.org>*

Position: Accounting Manager

Location: 25 Linnell Circle, Billerica

Reporting to: Executive Director, Business Manager/Town Accountant

Contract Terms: 260 days, 8 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

Valley Collaborative is a Massachusetts Department of Elementary and Secondary Education approved public school entity. Valley also provides Massachusetts Department of Developmental Services (DDS) and Massachusetts Rehabilitation Commission (MRC) programs for Individuals over the age of 22 with special needs. Valley provides a robust pathway for students to continue their careers beyond high school by providing high quality academic, therapeutic, and vocational services to individuals referred by both local school districts and DDS and MRC. We provide programming within which students and Individuals with special needs can maximize educational and/or occupational skills. By sharing its resources with multiple school districts and social service agencies, Valley programs maintain superior quality and reasonable costs to those it serves, by meeting or exceeding state standards, and achieving economies of scale.

Qualifications:

- Experience in Office Management and Accounting practices, maintaining reporting deadlines as mandated by federal and state agencies filing manually and electronically.
- Accounting for Massachusetts Public Schools under DESE guidelines following District Policies. Demonstrating integrity, discretion, and responsibility to the taxpayers of the children we serve.
- Possess the initiative and knowledge to maintain administrative details. Compose detailed letters and statistical reports from outline notes, verbal instruction, or independently from knowledge of circumstances.
- Self-starter able to work independently as well as with a group.
- Proficient in a variety of financial software platforms as well as Microsoft, Google Suite and vendor web portals

Finance and Operations Responsibilities:

- Work cooperatively with the Business Manager/Town Accountant
- Deliver monthly check listings and statements to our Treasurer for reconciliation
- Evaluate cash balances online Enterprise Bank, transfer funds to payroll account bi-weekly
- Assist in the preparation of fieldwork for the annual financial audit
- Assist in the preparation of annual insurance review
- File and pay monthly meal tax to Massachusetts Department of Revenue

Accounts Payable:

- Monitor accounting and financial activity of the Accounts Payable Department
- Create annual requisitions for utilities, rents and insurances
- Verify account number accuracy on purchase requisitions; review with Executive Director to create PO
- Execute bi-weekly AP warrants, print checks, process warrant for board member approval signatures
- Track employee course reimbursement requests
- Maintain Vendor W-9 file, process and distribute annual form 1099 to vendors and the IRS
- Prepare revenue and expenditure reports monthly and track status of open purchase orders

Central Administration

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Accounts Receivable:

- Post customer invoices for vocational shops and adult small business billing to accounts receivable module
- Timely Deposits to Enterprise Bank, Process invoice payments and deposits to accounts receivable module
- Communication with sending districts and billing specialist on tuition and service issues
- Create monthly customer account statements

General Ledger:

- Enter miscellaneous deposits to both Operating Account and Joe's Bistro check book
- Enter monthly miscellaneous bank statement activity Operating Account, Payroll Account, and Joe's Bistro

Payroll and Human Resources:

- Edit and run bi-weekly payroll reports in ADP for all payroll deductions
- Analyze payroll deduction reports for accuracy and reasonableness
- Upload payroll deduction reports to vendor web portals and make payments as required
- Generate Enterprise Bank ACH payments for MA State Retirement and GIC Insurance
- Work with Director of Human Resources to audit Valley Collaborative offered benefit premiums regularly

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

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Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Position: Human Resource Specialist

Location: 25 Linnell Circle, Billerica

Reporting to: Executive Director, Deputy Director, Director of Human Resources

Contract Terms: 260 days, 8 hours per day, 5 days a week

Status: Non-exempt

FTE: 1.0

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Qualifications:

- Seven (7) years of professional, administrative or managerial experience.
- Knowledge of ADP.
- Knowledge of Infinite Visions Financial Software.
- Knowledge of ASPEN.
- Experience with Excel and Word document.
- Strong project management skills managing complex, multifaceted projects resulting in measurable successes and program growth.
- Experience having worked with a high-performance, collaborative, constructive peer group.
- Strength in hiring, recruiting, managing, developing, coaching, and retaining individuals and teams.
- Deep understanding of human resources, employee performance improvement plans, and Collaborative corrective action policies.
- Excellent verbal and written communication skills with exceptional attention to details.
- Personal qualities of integrity, credibility, and leadership.
- A strong commitment to the goals, mission, and philosophy of the organization.
- Self-starter who is able to work independently as well as in a team.
- Proficient in Microsoft and Google Suite.
- Bachelor's Degree preferred. Knowledge of special education desirable.



Central Administration

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Finance and Operations Responsibilities:

- Assist and perform payroll processing with Assistant Business Manager.
- Assist Director of Human Resources with Workman's Compensation claims and cases, in conjunction with Valley Collaborative HR Policies and Procedures Manual.
- Assist Director of Human Resources by processing FMLA paperwork in conjunction with Valley Collaborative HR Policies and Procedures Manual.

Overall Responsibilities:

- Assist Director of Human Resources with all HR functions.
- Assist Deputy Director with payroll, terminations, and audits.
- Assist all Valley Collaborative employee's with questions regarding company policies, insurance, FMLA, etc.
- Process New Hire requests from Principals to draft employment agreements using the New Hire Request Form and New Hire Checklist.
- Conduct Pre-Employment Meetings in order to facilitate and collect all necessary and required onboarding documents and materials from candidates prior to start date.
- Process onboarding documents internally, as well as sending documents to appropriate agencies for enrollment.
- Enter new hires into a variety of Valley Collaborative systems, including ADP, IVEE, ASPEN, ESPED, ect.
- Work with the Director of Human Resources to identify when a new hire has been 'cleared to work.
- Work with the Director of Human Resources to communicate to new hires and Principals that a cleared to work status has been assigned, along with confirming a start date.
- Work with the Deputy Director to process terminations, provide a close-out memo, information regarding MA Unemployment, and COBRA information utilizing a termination checklist to ensure proper maintenance of all Valley Collaborative systems, including ADP, IVEE, ASPEN, ESPED, etc.
- Work with Director of Human Resources to process position changes to current staff by drafting new employment agreements, noting changes in the Employee Status Changes Google Sheet, and working collaboratively with Assistant Business Manager to update all Valley Collaborative systems of changes.
- Update Employee Training and Cleared to Work spreadsheet, ASPEN, ESPED with employee/employment changes.
- Assist Director of Human Resources to frequently audit and maintain all annual mandated trainings through the Valley Collaborative Mandated Trainings Google Sheet.
- Perform and complete a variety of employment verifications and return to original requestor within 5 business days.
- Perform and complete requests from employees to access personnel records, both current and previous.
- Assist Director of Human Resources with the coordination and execution of annual GIC Benefit Open Enrollment.



Central Administration

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- Complete CORI Acknowledgement and Authorization forms as well as requesting CORI information via iCORI and record results on Employee Training and Cleared to Work spreadsheet.
- Ensure complete Intellicorp Disclosure Form and Authorization and Acknowledgement form have been completed by employee's who drive Valley Collaborative vehicles and perform Motor Vehicle Records request verifications; update Employee Training and Cleared to Work spreadsheet.
- Complete DESE Fingerprinting verifications for staff as well as ensure onboarding procedures secure appropriate documentation of this security check; and record results on Employee Training and Cleared to Work spreadsheet.

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

- Constant standing or walking
- Requires ability to lift up to 50 pounds
- Bends, reaches, lifts, carries, twists, pushes, pulls, and handles equipment when performing duties
- Able to reach and operate equipment and systems safely and effectively

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Central Administration

25 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7826 * <http://www.valleycollaborative.org>

Position: Administrative Support Coordinator

Location: 25 Linnell Circle, Billerica

Reporting to: Executive Director

Contract Terms: 260 days, 8 hours per day, 5 days a week

Status: Non-exempt

FTE: 1.0

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Qualifications:

- Minimum AA Degree; Bachelor's Degree preferred
- Two to three years' experience in an office environment, school district or municipal office, or a similar setting that is people centered.
- Excellent personal and communication skills in working with school personnel and community members.
- Excellent organizational, communication, human relations, customer service and technology/computer skills.
- Proficient in technology and computer applications such as but not limited to Google Suite (Docs, Spreadsheets, Forms, etc.), Microsoft Office (Word, Excel, PowerPoint), and other web based applications.
- Highly organized with an ability to perform detailed work accurately and efficiently within strict deadlines in a fast-paced environment.
- Demonstrates ability to manage complex/varied tasks simultaneously and with high level of confidentiality.

Finance and Operations Responsibilities:

- Enter Invoices to be paid
- Mail/disburse checks



Central Administration

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Overall Responsibilities:

- Answers phone calls in a pleasant, informed manner for the purpose of providing information and creating a good image of the Collaborative. Screening calls, transferring calls, responding to inquiries and/or taking messages.
- Ordering and maintaining supplies for building copy machines. Including ink and paper.
- Process Amazon and WB Mason supply request.
- Greets individuals entering the building (e.g. visitors, parents, students, vendors, etc.) for the purpose of responding to inquiries; and/or directing individuals to appropriate party within the building in a pleasant and informed manner.
- Distributes items within the site (e.g. special delivery and overnight mail/packages, messages, application packets, new student applications, etc.) for the purpose of ensuring receipt to addressee and/or providing material/s.
- Maintains building information (e.g. use schedules, staff directories, emergency contacts, etc.) for the purpose of providing reference information.
- Maintains reception area materials (e.g. newsletters, event calendars, etc.) for the purpose of providing resource information to visitors.
- Performs general secretarial and clerical functions (e.g. scheduling, copying, faxing, data entry, filing, etc.) for the purpose of supporting office operations.
- Performs general secretarial and clerical functions (e.g. scheduling, copying, faxing, data entry, filing, etc.) for the purpose of supporting office operations.
- Be willing to learn new technology and recordkeeping protocols that will improve efficiency.
- Routinely review website for corrections, needed updates and additions.
- Prepares all documents and information in Diligent Board Books for Board of Directors Meetings
- Prepare and complete mailings of reports or correspondence.
- Answer phone/takes message.
- Participate in in-service training as requested by Executive Director.
- All additional administrative support and office duties.
- File as needed
- A strong commitment to the goals, mission, and philosophy of the organization.

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.



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Physical Demands:

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- Requires ability to lift up to 50 pounds
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Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Position: DDS Program Nurse/Administrative Assistant
Location: 25 Linnell Circle, Billerica
Reporting to: Director of Adult and Transitional Services
Contract Terms: 260 days, 8 hours per day, 5 days a week
Status: Non-exempt
FTE: 1.0

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Overview:

Under the supervision of the Director of Adult and Transitional Services and Valley Collaborative Lead Nurse, the DDS Program Nurse will primarily be responsible for administrative support for all individuals in the Today & Tomorrow Program, which will include Developmental Services Quality Management Reporting (HCSIS) Administration, Monthly Billing and Program Compliance activities. In addition the Program Nurse/Administrative Assistant will coordinate the delivery of health care services and participate in direct care activities. The Nurse shall be on-site 7.5 hours per day and any additional hours necessary to meet requirements for the provision of health and personal care services

Essential Functions of the Job:

Nursing and Administrative Support for all individuals in the Today & Tomorrow program including coordinating with Adult Services Coordinator, Teachers, Social Workers, Vocational Coaches, and Job Developers on assessments and Individual Service Plans (ISP) as well as coordinating ISP meetings and activities with all interested parties.

Qualifications:

- Graduate of a Nursing Program approved by the Massachusetts Board of Nursing
- Current license as a Nurse in Massachusetts (Registered Nurse or License Practical Nurse).
- A strong commitment to the goals, mission, and philosophy of the organization.'
- Able to work independently, one-one with individuals, as well as coordinate small groups.
- Experience working with students/ adults with special needs.
- Ability to mentor, coach, and advocate for individuals.
- Experience writing, critiquing and editing strong resumes and cover letters.
- Interpersonal/communication and organizational skills.
- Proficient with Microsoft Word, Outlook, and Excel.



Central Administration

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Finance and Operations Responsibilities:

- Maintain systems for submitting and tracking attendance based billing.
- Create service delivery reports in Enterprise Invoice Mgmt/Enterprise Service Mgmt. (EIM/ESM).
- Submit all required documents through the Home and Community Services Information System (HCSIS).
- Monitor daily HCSIS alerts and communicate documentation requests to staff

Nursing Responsibilities:

- Communicate with healthcare professionals involved in the individual's care regarding the provision of the individual's healthcare.
- Evaluate individual health status and report changes to the appropriate responsible medical care provider and/or caregiver .
- Maintain individual records and documentation in accordance with the DPH and Board of Nursing.
- Triage and treat individuals with acute health concerns.
- Document any health visits and interventions performed.
- Document medication administration per MAP guidelines.
- Consult with individuals, caregivers and staff on concerning acute and ongoing medical concerns.
- Assist with service coordination efforts that maintain and/ or improve individual health, quality of life, and/ or functioning.
- Assessment and training of individuals who self-medicate and those who need medication during the day (short term and long term medication every three months for newly trained individuals).
- Providing nursing coverage for the 1:1 nurse in his/her absence.

Administrative Support Responsibilities:

- Monitor HCSIS alerts daily. Notify relevant Valley Staff of pending meetings and documentation.
- Submit in HCSIS all DDS documents as required.
- Access and print the Health Care Record from HCSIS and file in Individual's binder.
- Access HCSIS and print all necessary documents to share at the Individual's ISP:
- Print and file all approved documents in Individual's binder.
- Participates in pre-admission review/ screening of new adults.
- Review and enter data for monthly billing.
- Support Vocational Coaches by reviewing daily/weekly progress reports
- Maintain databases to track individual, services and interests
- Communicate with Valley team to ensure individual are receiving high quality services

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
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- Must remain flexible and adaptable in order to meet department needs.



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Physical Demands:

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Central Administration

40 Linnell Circle, Billerica MA 01821 * Tel: (978)-528-7800 * <http://www.valleycollaborative.org>

Position: MRC/DDS Program Coordinator

Location: 17 Bridge Street, Billerica

Reporting to: Director of Adult and Transition Services

Contract Terms: 260 days, 8 hours per day, 5 days a week

Status: Exempt

FTE: 1.0

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Overview:

Under the direction of the Director of Adult and Transitional Services, the MRC/DDS Program Coordinator is responsible for a wide variety of contracting, procurement and oversight activities which support Valley Collaborative's very diverse and dynamic educational, vocational and transitional programming. This position will oversee all activities related to contracting with and supporting Competitive Integrated Employment Supports (CIES) components with Massachusetts Rehabilitation Commission (MRC) as well as tasks with Massachusetts Department of Developmental Services (DDS). This includes but is not limited to, the management of contracts across MRC CIES components including supervision of services as well as financial tracking, qualification process, compliance, program enhancement and utilization including budget development, tracking of revenues and expenses and submitting reports in a complete and timely manner for all of the contracts. The person who serves in this role will possess excellent organizational skills, knowledge of the state and federal contracting policies and a deep understanding of state agency services and procedures. Succeeding in this position requires representing The Collaborative in a positive, professional manner in all actions, which will include collaboration with state and federal agency central offices, local agency staff, external stakeholders, referral sources and internal staff.

Qualifications:

- Seven (7) years of professional, administrative or managerial experience working with individuals with disabilities the major duties of which involved program management, program administration, program planning and/or program analysis; of which at least three (3) years must have been in a project management, supervisory or managerial capacity.
- Thorough knowledge of the state and federal agency policies and procedures; particularly in regard to services provided by the Collaborative.
- Experience having worked with a high-performance, collaborative, constructive peer group.
- Strength, managing, developing, coaching, and retaining individuals and teams.
- Excellent verbal and written communication skills with exceptional attention to details.



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- Personal qualities of integrity, credibility, and leadership.
- A strong commitment to the goals, mission, and philosophy of the organization.
- Self-starter who is able to work independently as well as in a team.
- Proficient in Microsoft and Google Suite.
- Bachelor's Degree preferred. Knowledge of special education desirable.

Finance and Operations Responsibilities:

- Managing state and small business contracts billing for MRC and DDS which supports approximately 250 Individuals annually.
- Maintain systems for submitting and tracking billing, enrollment and amendments as needed throughout the fiscal year.
- Data management in Enterprise Invoice Mgmt. /Enterprise Service Mgmt. (EIM/ESM) and Infinite Visions accounting software.
- Maintain records and schedules for DDS individuals in TimeClock Plus.

Overall Responsibilities:

- Supervise team and provide support for day to day operations of the MRC contract.
- Promote Valley Collaborative programs, through networking, marketing and meetings with state agencies, provider and community based groups.
- Maintain relationships with community partners as well as MRC Vocational Rehabilitation Counselors.
- Collaborate with DDS supervisory team on various projects throughout the year including scheduling and program enhancements.

Other Competencies (skills, abilities, behavior):

- Ability to understand and follow both written and oral instructions.
- Adaptability to perform routine, repetitive tasks within a specific period of time.
- Prioritizes work assignments to be completed within time requirements.
- Must demonstrate a positive and caring attitude toward individuals and staff.
- Must remain flexible and adaptable in order to meet department needs.

Physical Demands:

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- Bends, reaches, lifts, carries, twists, pushes, pulls, and handles equipment when performing duties
- Able to reach and operate equipment and systems safely and effectively



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