



Foxborough Regional Charter School

Board Meeting

Published on January 8, 2026 at 7:57 PM EST

Amended on January 9, 2026 at 1:48 PM EST

Date and Time

Tuesday January 13, 2026 at 6:00 PM EST

Location

In Person and Remote

FRCS Edwards Conference Room

Meeting Format

Whether in person or online, the public is welcome to attend Board/Committee Meetings and have access to meeting minutes. Meetings are held once a month and additionally, as determined by the Board/Committee Chair. All meeting Agendas are posted on the school website at least 48 hours in advance of each public meeting.

During the meeting, the Board and its committees follow the published agenda. Gallery members are not part of the formal discussion or deliberations. Those wishing to speak at a meeting are asked to follow our [Privilege of the Floor Policy](#). To request to speak at a meeting, please complete the following [google form](#) before the start of the meeting.

Online meeting link: <https://foxboroughrcs-org.zoom.us/j/81031801860?pwd=Sa1FaADSrqL13vYX2lnHdvqjdrtrBI.1>

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Record Attendance		Sergio Martin	1 m
B. Call the Meeting to Order		Sergio Martin	1 m
C. Privilege of the Floor		Sergio Martin	5 m
II. Leadership Report			6:07 PM
A. Leadership Report	Discuss	Toby Romer	15 m
III. Board Business			6:22 PM
A. Strategic Plan Presentation and Approval	Vote	Toby Romer and Lisa Jackson	30 m
B. Update on Mid-Cycle DESE Charter Review	Discuss	Toby Romer	5 m
• Board Focus Group on 2/10/26 at 8 AM			
C. Board Committee Membership Discussion	Discuss	Sergio Martin	10 m
IV. Updates and Reports			7:07 PM
A. Committee Reports (Finance/Facilities, Governance, DEI, Academic Excellence)	Discuss	Sergio Martin	15 m
B. Community Groups (FEA, Foundation, ELPAC, SEPAC)	FYI	Toby Romer	5 m
C. Policy Review and Approval	Vote	Toby Romer	10 m
Second Reading			
• Fiscal Policy and Procedures Handbook			
V. Meeting Summary and Items for Next Meeting			7:37 PM

	Purpose	Presenter	Time
A. Review Agenda Items for Next Meeting	Discuss	Sergio Martin	5 m
Review Next Month			

VI. Consent Agenda 7:42 PM

A. Meeting Minutes	Vote	Toby Romer	19 m
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For Approval:

Regular Session minutes

- 2025
 - May 14, 2025 (Board Retreat)
 - June 20, 2025 (Solar Discussion)
 - September 23, 2025 (Strat. Planning Focus Group)
 - December 9, 2025 (Regular Board Meeting)
- 2023-24
 - September 18, 2023 (Meeting to Start and Exec. Session)
 - September 21, 2023 (Meeting to Start and Exec. Session)
 - December 12, 2023 (Regular Board Meeting)
 - February 13, 2024 (Regular Board Meeting)
 - February 15, 2024 (Vote for New Exec. Dir.)
 - March 12, 2024 (Regular Board Meeting)
 - March 20, 2024 (Approval of Accountability Plan and Stu. Member)
- Executive Session minutes
 - August 8, 2023
 - August 15, 2023
 - September 18, 2023
 - September 21, 2023
 - February 21, 2024

VII. Executive Session 8:01 PM

A. Adjourn to Executive Session	Vote	Todd Tetreault	1 m
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Purpose	Presenter	Time
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- Adjourn to Executive session , not to return to open session in accordance with the Open Meeting Law, M.G.L. c. 30A, Section 21(a), as the Chair has determined that an open session would have a detrimental effect.

VIII. Closing Items**8:02 PM**

A. Adjourn Meeting	Vote	Todd Tetreault	1 m
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The listed matters are those reasonably anticipated by the Chair to be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may be brought up for discussion to the extent permitted by law.

Coversheet

Leadership Report

Section:	II. Leadership Report
Item:	A. Leadership Report
Purpose:	Discuss
Submitted by:	
Related Material:	Executive Director Report 1-13-26 - Google Slides.pdf

Executive Director Board Update

January 13th, 2026



Upcoming Events & Reminders

- **Board Holiday Luncheon Tomorrow**
 - January 14th, 11:30-12:30
- **Monthly Board Meetings Shift to Wednesdays at 6:15**
 - Wednesday, Feb 11th, 6:15 PM
- **Save the Date**
 - Annual FRCS Foundation Golf Tournament Fundraiser
 - Monday, July 20th 2026



MARK YOUR CALENDARS!
REGISTRATION INFORMATION IS COMING SOON.

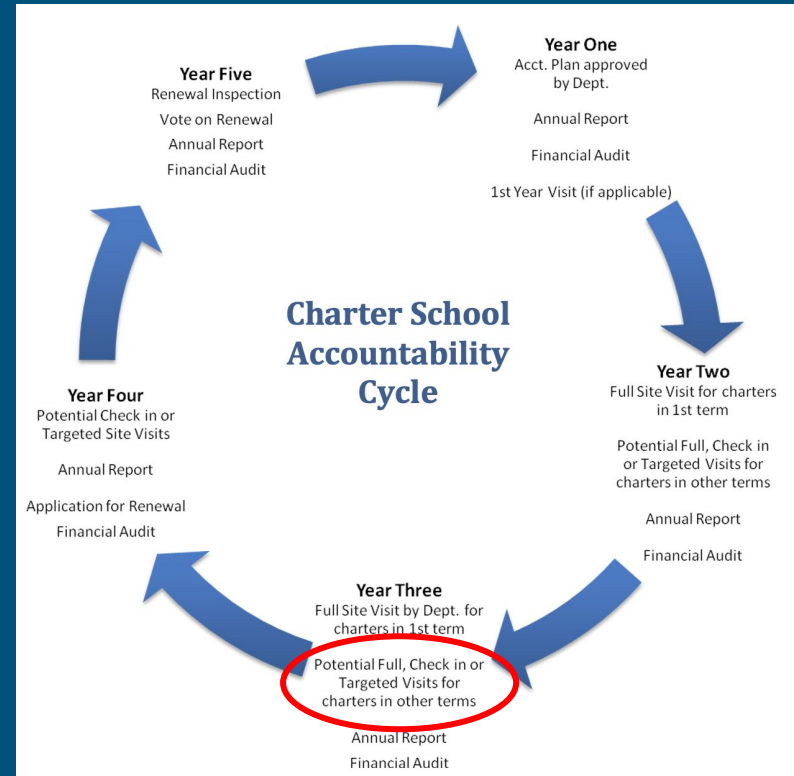
**FOXBOROUGH REGIONAL
CHARTER SCHOOL
FOUNDATION**

**18TH ANNUAL
GOLF TOURNAMENT
FUNDRAISER**

MONDAY, JULY 20, 2026
TEE OFF AT 9:00 AM
FOXBOROUGH COUNTRY CLUB

Ongoing Accountability and Compliance Activities

- **Mid-Cycle Charter Approval Site Visit**
 - Board Focus Group, **Tuesday February 10th, 8:00-9:00 AM** (Virtual public meeting)
 - Current FRCS Charter runs 2023-2028
- **Additional Accountability and Compliance Work Ongoing**
 - DESE Special Education Review and Support
 - DESE Tiered Focussed Monitoring of Multilingual Learner programming
 - DESE Integrated Monitoring Review of additional key programs
 - Federal ESSA Entitlement Grants Review



Advocacy Update

- **MCPSA Fair Funding Week - February 2nd-6th, 2026**
 - Virtual & in-person advocacy for fair funding for charter schools
 - Advocacy against several proposed reductions to limits or “caps” of charter school enrollment by town
 - Would decrease FRCS funding from current levels
 - Advocacy in favor of increased funding for charter school facilities
 - Virtual Kick off Event - **February 2nd from 6-6:30 p.m.**
 - [Register now!](http://ma4charters.org/FFW26) - <http://ma4charters.org/FFW26>
- **MCPSA Board Member Workshop: Advocacy & Legislative Policy Update:**
 - **Tuesday, January 20th, 2026 from 12 to 1:30 p.m.**
 - Additional detail on state bills and advocacy
 - Importance of Board member messaging
 - [REGISTER](#) for the session on **January 20th, 2026 from 12 to 1:30 p.m.**
- **Additional Explainer Slides follow**



Fair And Adequate Resources

Charter public schools will have equitable access to adequate funding, facilities, and other necessary resources.

The Facilities Funding Gap

Annual Facilities Funding



Charter Public Schools
\$1,188/student



District Public Schools
\$1,875/student

Defining The Inequity

District capital expenditures \$1,875

Charter facilities rate \$1,188

The gap \$ 687

100

\$70,000

500

\$340,000

1,000

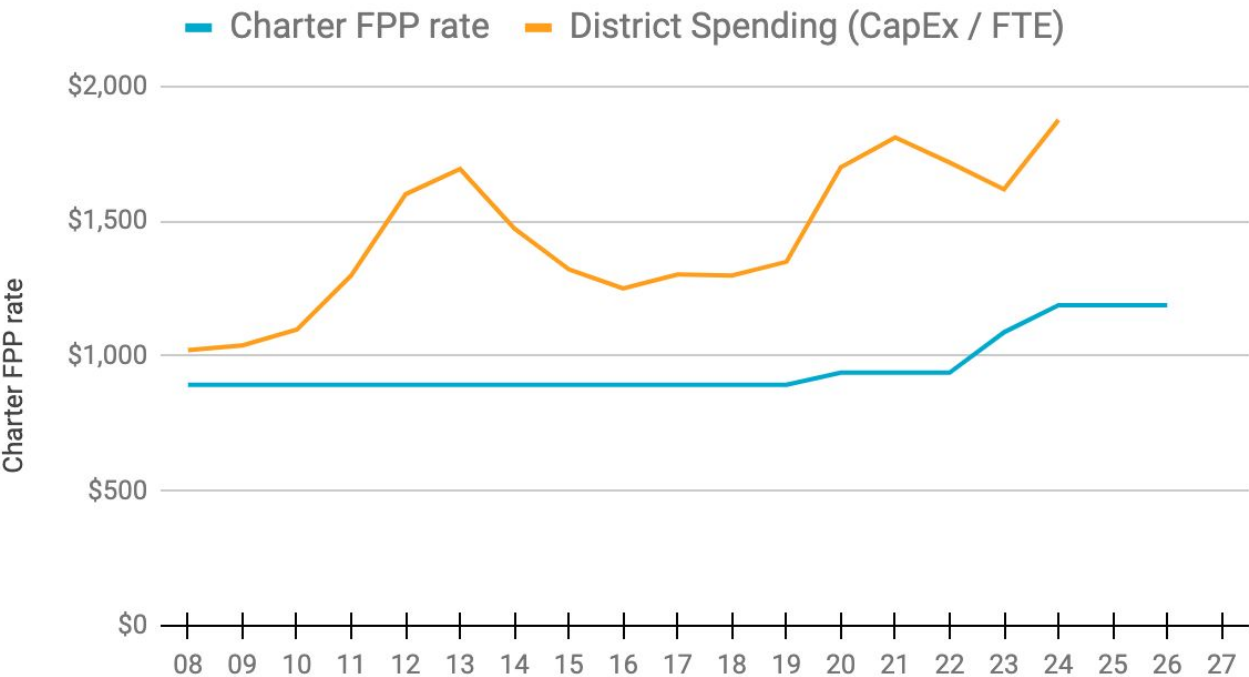
\$690,000

**In total, we're under-resourcing
our charter public school students
by \$32M *each year*.**

Defining the Need



Charter Facilities per Pupil Rate



What is the impact of this gap?



How is facilities funding determined?

How facilities funding is set

Charter public school facilities funding is a line item in the Massachusetts state budget. The budget is developed in partnership by the Governor, the state House of Representatives, and the state Senate.

Each year, the Governor and the legislature must **decide** what rate they will set for charter facilities funding in the budget.

FY27 Budget Development Timeline

January 28th: Governor Healey's budget released

April 15th: House Ways & Means budget released

May 1st: House budget finalized

May 5th: Senate Ways & Means budget released

May 22nd: Senate budget finalized

June 30th: Final budget due



**Fair Funding
Week**



**Advocacy
continues**

How can we advocate for fair funding?

MA CHARTER PUBLIC SCHOOL Fair Funding Week 2026



Be Bold. Take a Stand.

Advocate for our Schools!

Register now! - <http://ma4charters.org/FFW26>

FEBRUARY 2 – 6

Coversheet

Strategic Plan Presentation and Approval

Section: III. Board Business
Item: A. Strategic Plan Presentation and Approval
Purpose: Vote
Submitted by:

Related Material:

FRCS Strategic Plan 2026-29 Proposal for Board of Trustees.pdf

FRCS Strategic Plan Final Report.pdf

FRCS Strategic Plan Final Report - Appendix.pdf

Board of Trustees Presentation on Strategic Plan Final Draft 1-26 - Google Slides.pdf



Enter to Learn, Exit to Lead 2.0

FRCS Strategic Plan

2026-2029

Proposal for Board of Trustees Approval
January 13th, 2026



131 Central Street
Foxborough, MA 02035
508.543.2508
www.foxboroughrcs.org

January, 2026

Dear FRCS Board of Trustees, Staff, Families, Students, and other members of our community,

I am excited to share this Strategic Plan for 2026-2029 with our Foxborough Regional Charter School (FRCS) community. One of the earliest charter schools founded in Massachusetts, FRCS has changed and evolved over its 28-year history. This plan builds on the initial chapters of the FRCS' story, and creates **the roadmap for FRCS to improve and grow in its next chapter of development**, becoming a top performing school district serving our students and families from diverse racial, ethnic, geographic and economic backgrounds from across southeastern Massachusetts.

This plan builds on our existing Mission and Vision—*to provide students with a challenging academic program to prepare them for college and to serve as leaders in their communities*— and creates a **path for FRCS to become a top performing school district in our region that truly lives up to our motto, “Enter to Learn, Exit to Lead” for our current students and family community.**

Over the past 12 years, FRCS has become increasingly diverse, representing not just the populations of our immediate surrounding towns of Foxborough, Mansfield and North Attleboro, but of the entire region, including cities such as Brockton, Attleborough, and Taunton, as well as numerous smaller communities throughout the area. Our student body is more than 80% students of color, and includes representative groups of students with disabilities, multilingual learners, and immigrant and low-income families. Our current students represent a true cross-section of our entire Massachusetts community, and we must continue to evolve into a system of schools that can **ensure that all our students reach the high expectations that we hold for them.**

Our FRCS families now seek out our district not only for our academic program, our focus on developing leaders, and our K-12 Spanish-language program, but also for our racial, socioeconomic, and geographic diversity and the strong multi-ethnic community that is formed in our classrooms and our schools. These qualities draw families of color from urban, suburban and rural communities, as well as families of all backgrounds who seek an environment that broadly reflects the world their children will inhabit beyond their immediate neighborhood or town. There is a significant unmet demand for **a school system that can be both inclusive and rigorous, well-resourced and diverse, affirming to all and uncompromising in our expectations and support.** FRCS aims to be that school district of choice for residents of our region, and it is our responsibility to ensure that

we are one of the top performing districts in our region for each student and family who chooses to attend our schools.

The work of creating **the next chapter of the FRCS story will be guided by our Shared Values, created in 2023, and our Instructional Vision, derived in 2025 from these values** by teams of educators and instructional leaders. In order to achieve our vision, we will need to ensure that there is **strong academic growth and performance, a powerful and inclusive culture and community, highly effective and aligned leadership, and integrated systems and operational excellence** aligned with our values. This plan represents these priority areas, with specific goals and indicators for each, as a roadmap for creating the next chapter of our shared history and realizing our vision of being a top performing school district in the region.

Thank you for your support of FRCS, and I look forward to working with each of you on realizing the goals and the larger vision laid out in this plan,

Sincerely,

A handwritten signature in blue ink, appearing to read 'TNR', is positioned above the printed name of the signatory.

Toby N. Romer
Executive Director

Introduction

To live its vision of being one of the top performing districts in the region, the FRCS Executive Leadership Team, School Leaders, and Strategic Planning Steering Committee have developed the following areas of strategic priority, as well as specific goals and indicators to guide its development over the three academic years from 2026-2029. These priorities, goals and indicators leverage the strengths and assets of FRCS identified by stakeholders and directly address the areas for improvement. By focusing the work of all FRCS community members in this way, and targeting the specific goals and indicators included, we will be able to further our mission and move closer towards our vision of becoming inclusive and rigorous, well-resourced and diverse, affirming to all and uncompromising in our expectations and support.

This plan is grounded in the current Mission and Vision of FRCS, as well as the district's Shared Values and Instructional Vision statement.

FRCS Mission Summary

- To provide students with a challenging academic program to prepare them for college and to serve as leaders in their communities

FRCS Shared Values

- | | |
|-----------------------------|------------|
| • Transparent Communication | • Teamwork |
| • Honesty and Integrity | • Respect |
| • Diversity and Equity | • Growth |

To guide the work of developing this plan, we partnered with Insight Solutions Consulting, and created a Strategic Planning Steering Committee. The Steering Committee included 17 members of the FRCS community, including 2 board members, 2 parents, 4 district leaders, 2 school leaders, 3 educators/FRCSTA members, 2 additional staff members, and 2 students. We engaged a significant number of stakeholders in the strategic planning process by providing opportunities for their input into the plan. The following stakeholder groups were engaged as part of the process:

- Educator/Staff Survey (June 2025) - 126 educators/staff
- Leadership Interviews (Summer 2025) - 10 district and school leaders
- Board of Trustees Focus Group (September 2025) - 6 board members
- Family Survey (September-October 2025) - 235 family members, representing 375 students
- Student Survey (September-October 2025) - 583 students in Grades 4-12
- Family Focus Groups (September-October 2025) - 4 focus groups

Based on the input received from the FRCS stakeholders, our Executive Leadership Team, School Leaders, and Strategic Planning Steering Committee worked to distill the responses, as well as use data about our current student learning outcomes, to craft strategic priority areas to structure the plan. Within each priority area, goals were created, as well as indicators to assess progress. This framework will guide our actions over the three-year period covered by the plan, with annual goals created to progress monitor our growth and development, as well as specific actions steps to ensure implementation of the plan's priorities and goals.

Priority #1: Student Academic Performance and Growth

Goal #1: FRCS District-wide MCAS English Language Arts (ELA) and Math Proficiency Scores increase from school year 2024-25 scores by 15% or more by school year 2028-29.

Indicators:

- 80% or more of students in grades K-3 or more are reading at or above grade level as measured by DIBELS Reading Assessment.
- Percentage of students meeting or exceeding growth targets increases, as measured by the MAP Assessment.
- Percentage of students at or above 50th percentile nationally increases, as measured by the MAP Assessment annually.

Goal #2: Make progress towards closing the academic achievement gap for the lowest performing subgroups, including students with IEPs and multilingual learners.

Indicators:

- The average MCAS SGP growth scores for each subgroup is 50 or higher each year by subject.
- 50% or higher of the lowest performing subgroups are reading at or above grade level as measured by DIBELS Reading Assessment.

Goal #3: Educators at FRCS will deliver high quality, culturally relevant instruction for their students and maintain high expectations for all students.

Indicators:

- Once implemented, the percentage of educators meeting or exceeding instructional expectations as measured by the FRCS Educator Evaluation system increases year over year.
- Year over year, there is a percentage increase in observed educator behaviors aligned with the FRCS Instructional Vision as measured by instructional walkthroughs.

Goal #4: Educators will collaborate to use student data to strengthen instruction and improve student outcomes.

Indicators:

- Walkthrough data demonstrates increased alignment with FRCS Instructional Vision year over year.
- Educators provide feedback that the collaboration efforts are effective in supporting their ability to prioritize student outcomes in their teaching year over year.
- Each school sets and makes progress towards student performance goals, aligned with district goals and as guided by their Instructional Leadership Teams (ILTs) supporting the work of collaborative educator teams.

Goal #5: FRCS will recruit and retain high-quality, racially and linguistically diverse educators whose teaching practice is aligned with FRCS values and expectations.

Indicators:

- The percentage of educators with licenses in their areas of expertise, especially Special Education, increases year over year.
- The number of educators of color hired and retained by FRCS increases year over year.

Priority #2: FRCS Culture and Community

Goal #1: Recruit and retain racially and linguistically diverse, mission-driven, highly qualified staff members committed to positive student outcomes and achievement.

Indicators:

- The number of educators and staff recommending FRCS to others as a place to work increases year over year.
- The number of educators of color hired and retained by FRCS increases year over year.
- The number of educators who are fluent in languages spoken by students and families at FRCS increases year over year.
- The number of new educators demonstrating they are mission-driven, and committed to positive student outcomes and achievement, as assessed by the FRCS Educator Evaluation System and the Instructional Vision, increases year over year.

Goal #2: FRCS will maintain an 85% retention rate of students per year.

Indicators:

- The percentage of student withdrawals decreases by 20% in three years.
- The percentage of students and families reporting a sense of belonging at FRCS increases year over year.
- The percentage of students reporting that FRCS offers opportunities for them to engage in activities that interest them will increase year over year (e.g., Spanish language program, extracurricular activities, field trips, community service activities, etc.).
- The percentage of students and families reporting that FRCS has school and grade-level traditions that they look forward to increases year over year.

Priority #3: Highly Effective and Aligned Leadership

Goal #1: FRCS' Executive Leadership Team and School Leaders define and implement communication principles and practices to consistently and transparently communicate across the district.

Indicators:

- The percentage of educators and staff who report that leadership consistently and transparently communicates with them increases year over year.

Goal #2: FRCS Executive Leadership and School Leadership ensure the FRCS Educator Evaluation System and the FRCS Instructional Vision are fully implemented in order to support, develop, and hold staff accountable for collaborating across the district, demonstrating FRCS values in their work, and maintaining high expectations for students.

Indicators:

- Instructional leaders engage in active supervision, evaluation, and mentoring as evidenced by performance evaluation data.
- Instructional leaders provide consistent, frequent feedback to promote educator reflection and adjustment to practice as evidenced by performance evaluation data.
- Each year, 80% or more of educators are able to name how the FRCS Instructional Vision components are demonstrated in their instructional practice.

Goal #3: The relationship between the FRCS Board, Executive Leadership Team, and School Leadership improves year over year.

Indicators:

- The Board, ELT, and School Leadership report greater trust, clear and transparent communications, and consistent engagement between and among all of them.

Priority #4: Integrated Systems and Operational Excellence

Goal #1: FRCS develops a clearly articulated vision for its district operation and support structure and function that is student-centered and values aligned.

Indicators:

- The Operational Vision is co-created by leadership and staff and shared with stakeholders by the end of school year 26-27.
- Annual planning and ongoing accountability for operations and facilities is explicitly linked to the framework once the framework is developed.

Goal #2: FRCS leaders, educators, and staff have the data they need to perform their job, make decisions effectively and meet district expectations.

Indicators:

- The percentage of FRCS leaders, educators, and staff, who report that they have the data they need to perform their job, make decisions effectively and meet district expectations increases year over year.

Goal #3: FRCS systems and processes support student-centered, seamless, and consistent communications across functions and departments.

Indicators:

- The percentage of FRCS leaders, educators, and staff who can state what the communications principles and practices are across FRCS increases year over year.
- The percentage of FRCS leaders, educators, and staff who report experiencing seamless and consistent communications across FRCS increases year over year.

Goal #4: FRCS provides student-centered, high-quality, accessible, and well-maintained facilities across the district.

Indicators:

- The percentage of FRCS internal and external stakeholders who report that FRCS provides student-centered, high quality, accessible and well-maintained facilities across the district increases year over year.

Foxborough Regional Charter School Strategic Plan Report

2026-2029

Prepared by:
Lisa R. Jackson, Ph.D.
INSIGHTS SIGHTS SOLUTIONS CONSULTING

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Introduction to Foxborough Regional Charter School

FRCS first opened its doors in 1998, just two years after charter schools began to operate in Massachusetts, with the goal of preparing students for success in college, inspiring lifelong learning, and fostering responsible citizenship. The district initially served 600 K-8 students and was housed in a school building in an office-park site just off Central Street in Foxborough. In 2012, construction was completed on a new high school building, including a full-size gymnasium and cafetorium, and a fee-based regional busing program began, providing increased access to the district for students beyond the immediate area. A nearby former office building on campus was purchased in 2017 and converted into a state-of-the-art elementary school facility, including a new gymnasium.

Today FRCS is a K-12 regional public school district comprised of three schools, serving approximately 1400 students and families from over 25 cities and towns in Southeastern Massachusetts, more than half of whom access the school through a fee-based regional bus service. In 2024 FRCS welcomed its new Executive Director, Toby Romer. Prior to his arrival, the district experienced multiple leadership transitions as well as the impact of COVID on its educators, staff, and students.

FRCS's motto is "Enter to Learn, Exit to Lead". The district aims to be a school system that is inclusive and rigorous, well-resourced, and diverse, affirming to all, and uncompromising in its expectations and support. The leadership's vision is to be one of the top performing districts in the region for each student and family who choose to attend FRCS. This three-year strategic plan sets the course for FRCS to accomplish this vision.

FRCS Mission, Vision, & Values

Mission

1. Provide students a challenging academic program to prepare them for college by stressing achievement, discipline, hard work, and accountability. We will continually challenge all of our students, regardless of ability, so that we will lead the Commonwealth of Massachusetts in all statewide standards and assessments.
2. Promote positive ethical, moral, and civic values and prepare students to serve their respective communities as leaders and good citizens. We will present students with projects and issues requiring critical thinking, problem-solving, decision-making, and real-life applications of their academic studies through our Student Life and Community Service-Learning programs which are integral

components of the overall educational experience at Foxborough Regional Charter School.

3. Commit itself to providing a supportive, professional, and challenging environment for its teachers and staff which recognizes the value of professional development, creativity, and initiative. We will constantly seek new ways to allow our teachers and staff to perform to the best of their potential in a collegial atmosphere which recognizes unique talents and the commitment to excel.

Vision

- The Foxborough Regional Charter School seeks to provide students an outstanding academic program which prepares students for college in a challenging and stimulating learning environment that instills positive ethical, moral, and civic values and prepares students to serve their communities as leaders and exemplary citizens. The Foxborough Regional Charter School resolves that, in order to fulfill its commitment to excellence, it must strive to provide our teachers and staff opportunities for ongoing development and growth, be responsive to their concerns and needs, and recognize their contributions and skills.

Shared Values

Transparent Communication: We commit to timely, clear, honest, direct, and consistent communication to all stakeholders.

Integrity: We commit to demonstrating alignment towards shared values, decisions, and actions.

Respect: We commit to act in regard to others' feelings, expertise, rights, and dignity.

Equity and Diversity: We commit to ensuring representation and value of all identities in our curriculum, staff, and culture to create a safe and equally accessible environment for all stakeholders.

Teamwork: We commit to being flexible, open to innovation, learning, and collaboratively working towards a common goal.

Growth: We commit to fostering a culture of risk taking where all stakeholders feel safe and supported to engage in learning and development.

Context for Strategic Planning

As FRCS aims to be one of the top performing districts in the region, it is leveraging its strengths and assets, while also intentionally addressing opportunities for improvement. Stakeholders across FRCS identified the following challenges FRCS is facing at this moment. These include:

- Retaining high quality educators and staff, especially educators and staff of color.
- Lower academic achievement and performance than in previous years.
- A lack of extracurricular and athletic activities for students to explore their interests.
- Inconsistent communication across the district.

The Impact of COVID

The above challenges must be understood within the context of the district and with consideration of several influential factors. [Research](#) shows areas COVID continues to play a role in the student experience, including remote learning, the digital divide, mental health, curriculum adjustments, and extracurricular activities.

Changing Student Demographics

Over the last several years FRCS has gone through a significant evolution of its student body demographic characteristics. This can be seen in the data reported for race and ethnicity over the years as well as selected populations ([DESE](#)).

Demographic Characteristics	SY 15-16 % of District	SY 21-22 % of District	SY 24-25 % of District
Race/Ethnicity			
American Indian or Alaska Native	0	.4	.4
Asian	9.7	8.9	4.1
Black or African American	30.4	54.8	73.9
Hispanic or Latino	3.9	6.7	6.2
Multi-Race, Not Hispanic or Latino	5.2	5.1	4.0
Native Hawaiian or Other Pacific Islander	0.1	0.2	0.1
White	50.8	24	11.3
Selected Populations			
High Needs	27.6	54.3	56.9
English Learners	7.6	7.3	8.5
First Language Not English	15.9	17.3	20.8
Low Income	13.1	44.2	47.2
Students with Disabilities	9.8	9.7	9.5

Educator and Staff Demographics

While the demographics of the student body have significantly evolved over time, this is not true for the educators and staff at FRCS. The majority of educators and staff at FRCS are white and do not come from the same communities that the FRCS students and families live in.

Research shared by the [National Council on Teacher Quality](#) shows that teachers of color have positive effects on academic and life outcomes of all students:

In line with previous research, students of color who were assigned to a teacher of color in 4th or 5th grade rather than a white teacher saw significant increases in math and reading achievement, rates of achievement which persisted through high school. These students reported much higher levels of self-efficacy and class engagement in an elementary school survey and were 9% less likely to be chronically absent once they got to high school.

The more novel finding is that the positive effects are not exclusively from matching student and teacher race. White students assigned to a teacher of color also saw modest but statistically significant gains in math, reading, and self-efficacy compared to white students assigned to white teachers, with the positive math and reading effects persisting into high school.

FRCS has engaged in a variety of efforts to address this disparity and to ensure that its educators and staff have the capability to effectively teach and engage with its diverse student population. In addition to actively recruiting highly qualified educators and staff of color, FRCS is also partnering with [The Teachers' Lounge](#) to ensure that as they bring in new educators and staff, FRCS is a place they want to stay for the long-term.

MCAS Performance

According to state MCAS 2024 average [scaled score data](#), student achievement at FRCS is considered “partially meeting standards” in math, science and tech engineering, and English Language Arts in grades 3-8 and 10. [More granular data](#) shows the percentage of students at each performance level for math and English language arts (ELA):

Achievement Level	Grade 3 ELA	Grade 3 Math	Grade 10 ELA	Grade 10 Math
Exceeding Expectations	4%	3%	6%	6%
Meeting Expectations	31%	24%	39%	31%

Partially Meeting Expectations	42%	36%	44%	57%
Not Meeting Expectations	23%	38%	11%	7%

At a Fall 2024 Board of Trustees meeting, the Executive Director shared the following MCAS performance trends for FRCS:

- Percentages scoring Proficient and Advanced decreased since 2018 in most subjects and grades, mirroring state trends.
- Decreases in percentages Proficient and Advanced are greater than state average and/or have not rebounded since the pandemic.
- Patterns overall are similar across grade levels and subjects.
- Percentages scoring Proficient and Advanced remain at or above weighted average of students' home districts.
- Growth rates (SGPs) remain in the 40-60% expected range.
- Significant gaps exist for key subgroups (Low Income students, Students with disabilities, English learners, Black students) vs state averages.

Additional Contextual Factors

Foundational Work in Advance of the Strategic Plan

In the past year, FRCS has launched critical foundational initiatives to provide a solid platform for strategic planning. District, school and teacher leaders developed a district-wide instructional vision and teaching and learning goals that are currently being implemented. Investments are also being made in teacher leadership and the formation and support of instructional leadership teams at each school.

Collective Bargaining Agreement

In September 2024, FRCS entered its first collective bargaining agreement grounded in FRCS values with the Foxborough Regional Charter School Teachers Association. This agreement specifies agreed upon practices for pay scales, working conditions, evaluation, and benefits. This contract will be an important guiding tool for FRCS as it implements this strategic plan over the next three years.

Strategic Planning Process

The Executive Director and Board of Trustees launched a strategic planning process in spring 2025. In addition to a plan that provides a path for growth and effectiveness over the next three years, FRCS leadership prioritized the engagement of stakeholders as part of the

process. As a result of this prioritization, FRCS now has a substantial amount of baseline data across stakeholder groups to support its ability to monitor its progress going forward.

FRCS established a Strategic Planning Steering Committee in April 2025 to manage the process of identifying and hiring a consulting firm to support FRCS through a strategic planning process. Insights Solutions Consulting (ISC) was chosen by the Steering Committee and was hired by FRCS in June of 2025.

ISC organized the process into four phases between June and January 2026:

- Discovery and Contextual Understanding
- Stakeholder Engagement and Inclusive Sensemaking
- Strategy Formation and Collaborative Design
- Finalization, Visualization, and Rollout.

The FRCS Strategic Planning Steering Committee

The Strategic Planning Steering Committee was responsible for ensuring that stakeholder perspectives were included as input into the planning process and represented in the resulting plan. The Committee met biweekly with ISC throughout the process. They identified stakeholder groups, reviewed and gave input on survey questions and focus group questions, recruited and publicized stakeholder engagement opportunities across the district, reviewed and thematically analyzed stakeholder data with ISC, and gave input on priorities, goals, and indicators. Participants on this committee represented stakeholders across the district including:

- Parents
- Educators, including FRCSTA representatives
- Staff
- Students
- Board Members
- Executive Leadership Team
- School leaders

Lisa Jackson of ISC met weekly throughout the process with the Executive Director. She initially also met with the Executive Leadership Team (ELT) monthly. Starting in September these meetings increased to bi-weekly and then weekly as we moved through the stakeholder engagement process. The ELT reviewed the stakeholder engagement data and designed the framework for the plan. Partnering with the principals, they also developed the content for the plan's priority areas, goals, and indicators.

Stakeholder Input

The stakeholder engagement process started in June and concluded in October. A combination of surveys, interviews, and focus groups were used to collect the perspectives of families, students, teachers/educators/staff, district and school leadership, and the Board.

The chart below shows the number of stakeholders who participated in surveys, interviews, and focus groups. A summary of findings is provided for each. Interviews and focus groups were thematically analyzed. Where possible, illustrative quotes are shared. Full data reports for the surveys are in Appendix A.

Stakeholder Engagement Method and Date	Number of Participants
Teacher/Educator/Staff Survey (June 2025)	126 out of 220 (51 Elementary, 32 Middle School, 30 High School (the remaining indicated they work across schools).)
Leadership Interviews (Summer 2025)	10 (7 Executive Leadership Team Members; 3 Principals)
Board of Trustees Focus Group (September 2025)	6 out of 8 trustees
Family Survey (September-October 2025)	235 out of approximately 945 (representing approximately 375 students)
Family Focus Groups (October 2025)	7*
Student Survey (September-October 2025)	583 (114 Grades 9-12; 202 Grades 7-8; 267 Grades 4-6). See table below for details.

*Multiple focus group times were offered, but only three focus groups were conducted. One focus group had two parents, another group had one parent, and the final group had four parents. Given the small number overall of focus group participants, the themes generated from this data should be considered anecdotal and less reliable and valid.

Stakeholder Feedback Summaries

In this section we provide summaries of the feedback from each stakeholder group we engaged. All data reports and full summaries can be found in Appendix A.

Educators and Staff

In June of 2025, 126 (57%) educators and staff completed a survey that included items regarding their connection to FRCS, their assessment of the district, the current state of FRCS, and future priorities. Each item asked to what extent respondents agreed with specific statements, for example, “FRCS pursues the highest standards in academic achievement and organizational performance.”

The majority of respondents (64%) indicated that FRCS is a good place to work and for students to learn. Overall, there were more “neutral” and “disagree” responses to questions about whether:

- FRCS’ mission and vision are clearly communicated and understood across the district.
- FRCS values show up throughout the district.
- Educators feel their opinions are valued.
- There is an atmosphere of trust and respect.

Respondents were asked to indicate what FRCS has done well in the time they’ve been at FRCS and what FRCS needs to improve going forward. The top choices for what FRCS has done well include:

- Ensured students and staff are safe and secure (52%).
- Improving student achievement (40%).
- Incorporated technology effectively to support teaching and learning (36%).
- Ensured high quality teaching and instruction (32%).
- Fostered an environment that supports racial and ethnic diversity (31%).

The topic choices for what FRCS needs to improve going forward were:

- Attracting and retaining highly qualified employees (64%).
- Empowering teachers/educators to effect change (40%).
- Providing support services to meet physical, social, and emotional needs (38%).
- Providing additional resources and support in an equitable manner for students not making adequate academic progress (35%).
- Communicating effectively with stakeholders (29%).
- Fostering and supporting a culture of belonging and connection (29%).

A total of 66 respondents responded to open-ended questions on the survey. The themes most frequently referenced in these responses were:

- Teacher support and respect – not feeling valued, respected or supported.
- Leadership and administration – concerns about decision making, leadership styles, and administrative support.
- Communication – communication breakdowns between leadership, staff, and families.
- Student Behavior – concerns about the effectiveness of the current behavioral management system.

Families and Students

All families and FRCS students in grades 4-12 were invited to complete surveys in September 2025. These surveys were similarly structured to the Educator and Staff survey and where it was logical, included some of the same items to help identify patterns across stakeholder groups.

A total of 235 (~24%) family members completed the survey. Respondents had a choice to respond to the survey in English, Haitian Creole, Portuguese, or Spanish. Two hundred and twenty-one (221) family members completed the survey in English, 11 completed it in Haitian Creole, 2 completed it in Portuguese, and 1 completed it in Spanish.

The primary reasons family members cited for choosing to send their student(s) to FRCS were academic performance (75%), school dress code policy (53%), mission and values (52%), racial and ethnic diversity of the student population (47%), and quality of teaching staff, (38%). Sixty-nine percent (69%) of respondents feel that FRCS is preparing their students very well for their next academic year. Seventy-four percent (74%) of respondents indicated they are likely to recommend FRCS to other families.

Like the questions to educators and staff, we asked families what FRCS has done well in the time they have been connected to FRCS and what FRCS can improve going forward. Here are the top responses:

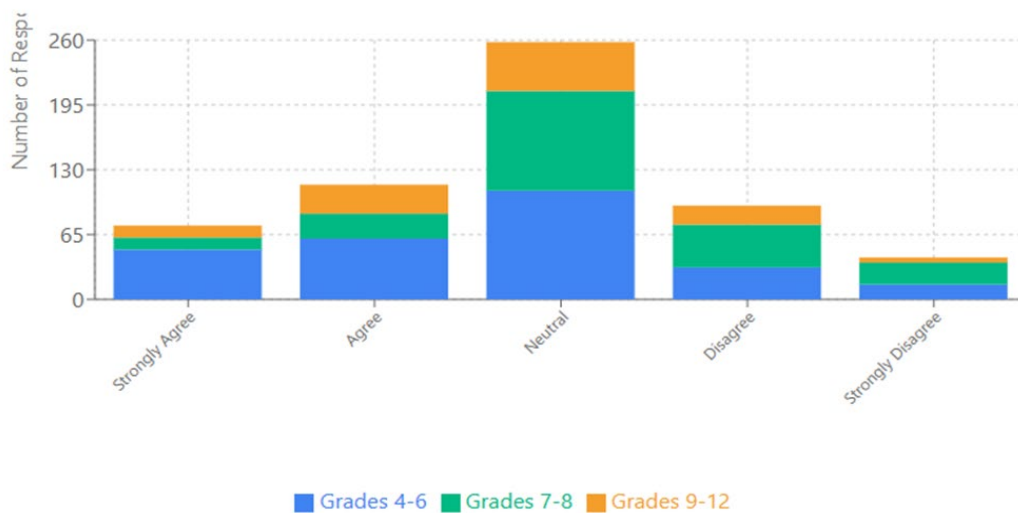
What FRCS has done well	What FRCS can improve
Ensured that students and staff are safe and secure (50%)	Attract and retain highly qualified employees (42%)
Fostered an environment that supports racial and ethnic diversity (38%)	Set and maintain high expectations for student performance and behavior (34%)
Set and maintained high expectations for student performance and behavior (38%)	Improve student achievement (30%)
Communicated effectively with families (36%)	Ensure high quality teaching and instruction (27%)
Improved student achievement (36%)	Provide additional resources and support in an equitable manner to students not making adequate academic progress (26%)

Students provided a unique perspective relative to educators, staff, and families. A total of 583 students in grades 4 through 12 responded to the survey. While most of the questions were the same across grade levels, three unique surveys were developed for grades 4-6, 7-8, and 9-12. This allowed us to adjust language by grade level and ask questions specific to certain grades.

Grade Level	Number of Students Currently Enrolled	Number of Student Survey Respondents
Grades 4-6	387	114
Grades 7-8	223	202
Grades 9-12	304	267

As expected, on the shared items across the surveys, there was a lot of variation in responses by grade levels. For example, many more students in the lower grades agreed that students treat each other with respect at FRCS compared to students in higher grades.

Response Distribution by Grade Level



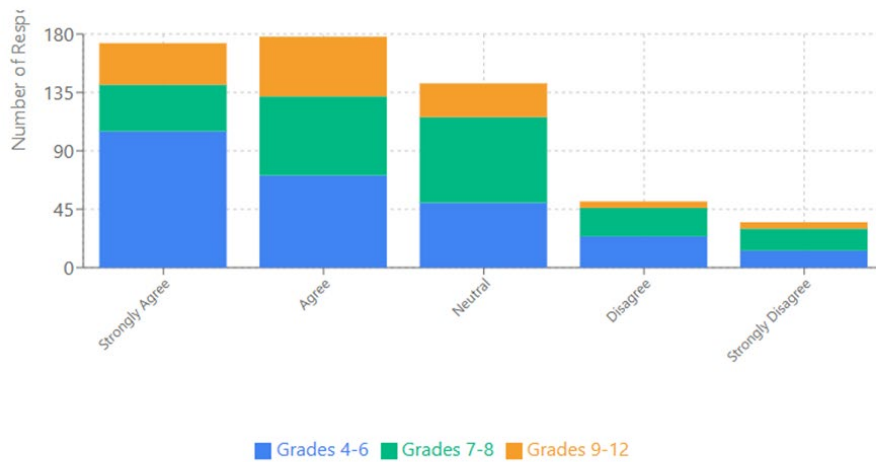
Across grades however, the majority of students responded “neutral” to items. This includes:

- Overall, FRCS is a good place to learn.
- The lessons and classes at FRCS prepare me for the next step in my education.
- I feel like I belong at this school.

Most respondents agreed that educators treat students of different racial and cultural backgrounds fairly, and that a variety of races, ethnicities, and cultures are represented in

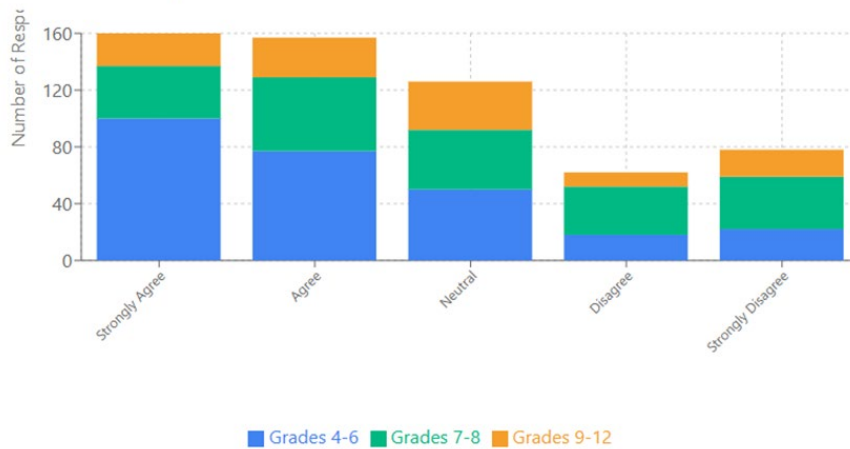
class materials.

Response Distribution by Grade Level



And most respondents said that there is at least one adult at FRCS that they can confide in.

Response Distribution by Grade Level



There were also open-ended items on the survey. Themes across grades from these items include:

- Better quality food and more food choices
- More after-school and athletic activities
- Addressing challenging student behavior
- Better college readiness preparation and more career exploration opportunities

Executive Leadership and School Leaders

Interviews were conducted with the 7 members of the FRCS Executive Leadership Team (including the Executive Director), and 3 School Principals. The top three themes from these interviews are below. The full summary of themes is in Appendix A:

- **Vision for Student Learning**
 - Leaders consistently emphasize a desire to shift toward high-level teaching and learning with stronger student engagement and rigorous instruction.
 - They connect this to adult accountability: classroom practices should reflect high expectations and evidence of learning, not just compliance.
 - Student-centeredness, curriculum alignment, and fidelity of instructional implementation are seen as essential for raising performance.
- **Culture, Belonging, and Community**
 - A recurring theme is the need to foster a sense of belonging for students and families across a diverse, regional population.
 - Many highlight the importance of cultural responsiveness, especially given demographic shifts toward a majority Black and Brown student population.
 - Leaders want FRCS to be known for being inclusive, mission-driven, and community-centered. Several noted that rebuilding trust—internally with staff and externally with families—is critical.
- **Leadership, Governance, and Trust**
 - Multiple interviews mention instability in leadership over the last several years (executive director transitions, interim leaders, union tensions). This created a feeling of being “rudderless.”
 - There is a strong desire for transparent communication, clear strategic direction, and consistent leadership practices across the district.
 - Staff morale, union relations, and bridging divides between the executive team and teachers are recurring concerns.

Board of Trustees

The Board of Trustees participated in a focus group in September to provide their input into the strategic planning process. Six trustees participated in the focus group. Trustees were asked to reflect on how they would describe FRCS currently and what they would want FRCS to be in three years. The top three themes that emerged from the focus group are below. The full thematic analysis of the focus group is in Appendix A.

Academic Excellence & Performance Concerns

- Need to define and measure academic excellence beyond test scores.
- Focus on holistic outcomes: critical thinking, civic engagement, career readiness.
- Desire for measurable outcomes that justify the extra burden on families.
- Question whether college admission alone is sufficient in changing job market.

Identity Crisis & Differentiation

Loss of Distinguishing Features:

- Previous differentiators (Spanish in kindergarten, capstone projects) have been discontinued or are now offered by other schools.
- Dress code policy, once a draw, has been softened.
- No clear unique value proposition.

The "Extra Tax" Problem:

- Families bear additional burdens: long bus rides, lack of neighborhood connections, limited after-school activities.
- These burdens require exceptional outcomes to justify, which the school isn't currently delivering.
- Students described as "commuters" lacking sense of belonging and school identity.

Question of Purpose:

- Tension between being a charter school (innovative) vs. operating like a traditional school system (factory system).
- Concern about "optimism bias" - accepting explanations for poor performance without rigorous inquiry or innovation.

Student Retention & Enrollment Attrition

Critical Transition Points:

- Significant loss of students at 5th to 6th grade transition.
- Major attrition from 8th to 9th grade (middle to high school).
- Enrollment decreases from approximately 145 per grade in elementary to approximately 115 in middle school to 80-90 in senior year.

Reasons for Leaving:

- Academic concerns.
- Desire for sports programs and extracurricular activities.
- Perception that sending school districts offer equivalent or better experiences.
- Lack of facilities (no sports fields, teams use other locations).

FRCS Three-Year Strategic Plan

To live its vision of being one of the top performing districts in the region, the FRCS Executive Leadership Team, School Leaders, and Steering Committee have developed the following areas of strategic priority, as well as specific goals and indicators to guide its development over the three academic years from 2026-2029. These priorities, goals and indicators leverage the strengths and assets of FRCS identified by stakeholders and directly address the areas for improvement. By focusing the work of all FRCS community members in this way, and targeting the specific goals and indicators included, the school district will be able to further its mission and move closer towards its vision of becoming inclusive and rigorous, well-resourced and diverse, affirming to all and uncompromising in our expectations and support.

Priority #1: Student Academic Performance and Growth

Goal #1: FRCS District-wide MCAS English Language Arts (ELA) and Math Proficiency Scores increase from school year 2024-25 scores by 15% or more by school year 2028-29.

Indicators:

- 80% or more of students in grades K-3 or more are reading at or above grade level as measured by DIBELS Reading Assessment.
- Percentage of students meeting or exceeding growth targets increases, as measured by the MAP Assessment.
- Percentage of students at or above 50th percentile nationally increases, as measured by the MAP Assessment annually.

Goal #2: Make progress towards closing the academic achievement gap for the lowest performing subgroups, including students with IEPs and multilingual learners.

Indicators:

- The average MCAS SGP growth scores for each subgroup is 50 or higher each year by subject.
- 50% or higher of the lowest performing subgroups are reading at or above grade level as measured by DIBELS Reading Assessment.

Goal #3: Educators at FRCS will deliver high quality, culturally relevant instruction for their students and maintain high expectations for all students.

Indicators:

- Once implemented, the percentage of educators meeting or exceeding instructional expectations as measured by the FRCS Educator Evaluation system increases year over year.
- Year over year, there is a percentage increase in observed educator behaviors aligned with the FRCS Instructional Vision as measured by instructional walkthroughs.

Goal #4: Educators will collaborate to use student data to strengthen instruction and improve student outcomes.

Indicators:

- Walkthrough data demonstrates increased alignment with FRCS Instructional Vision year over year.
- Educators provide feedback that the collaboration efforts are effective in supporting their ability to prioritize student outcomes in their teaching year over year.
- Each school sets and makes progress towards student performance goals, aligned with district goals and as guided by their Instructional Leadership Teams (ILTs) supporting the work of collaborative educator teams.

Goal #5: FRCS will recruit and retain high-quality, racially and linguistically diverse educators whose teaching practice is aligned with FRCS values and expectations.

Indicators:

- The percentage of educators with licenses in their areas of expertise, especially Special Education, increases year over year.
- The number of educators of color hired and retained by FRCS increases year over year.

Priority #2: FRCS Culture and Community

Goal #1: Recruit and retain racially and linguistically diverse, mission-driven, highly qualified staff members committed to positive student outcomes and achievement.

Indicators:

- The number of educators and staff recommending FRCS to others as a place to work increases year over year.
- The number of educators of color hired and retained by FRCS increases year over year.

- The number of educators who are fluent in languages spoken by students and families at FRCS increases year over year.
- The number of new educators demonstrating they are mission-driven, and committed to positive student outcomes and achievement, as assessed by the FRCS Educator Evaluation System and the Instructional Vision, increases year over year.

Goal #2: FRCS will maintain an 85% retention rate of students per year.

Indicators:

- The percentage of student withdrawals decreases by 20% in three years.
- The percentage of students and families reporting a sense of belonging at FRCS increases year over year.
- The percentage of students reporting that FRCS offers opportunities for them to engage in activities that interest them will increase year over year (e.g., Spanish language program, extracurricular activities, field trips, community service activities, etc.).
- The percentage of students and families reporting that FRCS has school and grade-level traditions that they look forward to increases year over year.

Priority #3: Highly Effective and Aligned Leadership

Goal #1: FRCS' Executive Leadership Team and School Leaders define and implement communication principles and practices to consistently and transparently communicate across the district.

Indicators:

- The percentage of educators and staff who report that leadership consistently and transparently communicates with them increases year over year.

Goal #2: FRCS Executive Leadership and School Leadership ensure the FRCS Educator Evaluation System and the FRCS Instructional Vision are fully implemented in order to support, develop, and hold staff accountable for collaborating across the district, demonstrating FRCS values in their work, and maintaining high expectations for students.

Indicators:

- Instructional leaders engage in active supervision, evaluation, and mentoring as evidenced by performance evaluation data.

- Instructional leaders provide consistent, frequent feedback to promote educator reflection and adjustment to practice as evidenced by performance evaluation data.
- Each year, 80% or more of educators are able to name how the FRCS Instructional Vision components are demonstrated in their instructional practice.

Goal #3: The relationship between the FRCS Board, Executive Leadership Team, and School Leadership improves year over year.

Indicators:

- The Board, ELT, and School Leadership report greater trust, clear and transparent communications, and consistent engagement between and among all of them.

Priority #4: Integrated Systems and Operational Excellence

Goal #1: FRCS develops a clearly articulated vision for its district operation and support structure and function that is student-centered and values aligned.

Indicators:

- The Operational Vision is co-created by leadership and staff and shared with stakeholders by the end of school year 26-27.
- Annual planning and ongoing accountability for operations and facilities is explicitly linked to the framework once the framework is developed.

Goal #2: FRCS leaders, educators, and staff have the data they need to perform their job, make decisions effectively and meet district expectations.

Indicators:

- The percentage of FRCS leaders, educators, and staff, who report that they have the data they need to perform their job, make decisions effectively and meet district expectations increases year over year.

Goal #3: FRCS systems and processes support student-centered, seamless, and consistent communications across functions and departments.

Indicators:

- The percentage of FRCS leaders, educators, and staff who can state what the communications principles and practices are across FRCS increases year over year.
- The percentage of FRCS leaders, educators, and staff who report experiencing seamless and consistent communications across FRCS increases year over year.

Goal #4: FRCS provides student-centered, high-quality, accessible, and well-maintained facilities across the district.

Indicators:

- The percentage of FRCS internal and external stakeholders who report that FRCS provides student-centered, high quality, accessible and well-maintained facilities across the district increases year over year.

Foxborough Regional Charter School Strategic Plan: Appendix A

2026-2029

Prepared by:
Lisa R. Jackson, Ph.D.
INSIGHTS SIGHTS SOLUTIONS CONSULTING



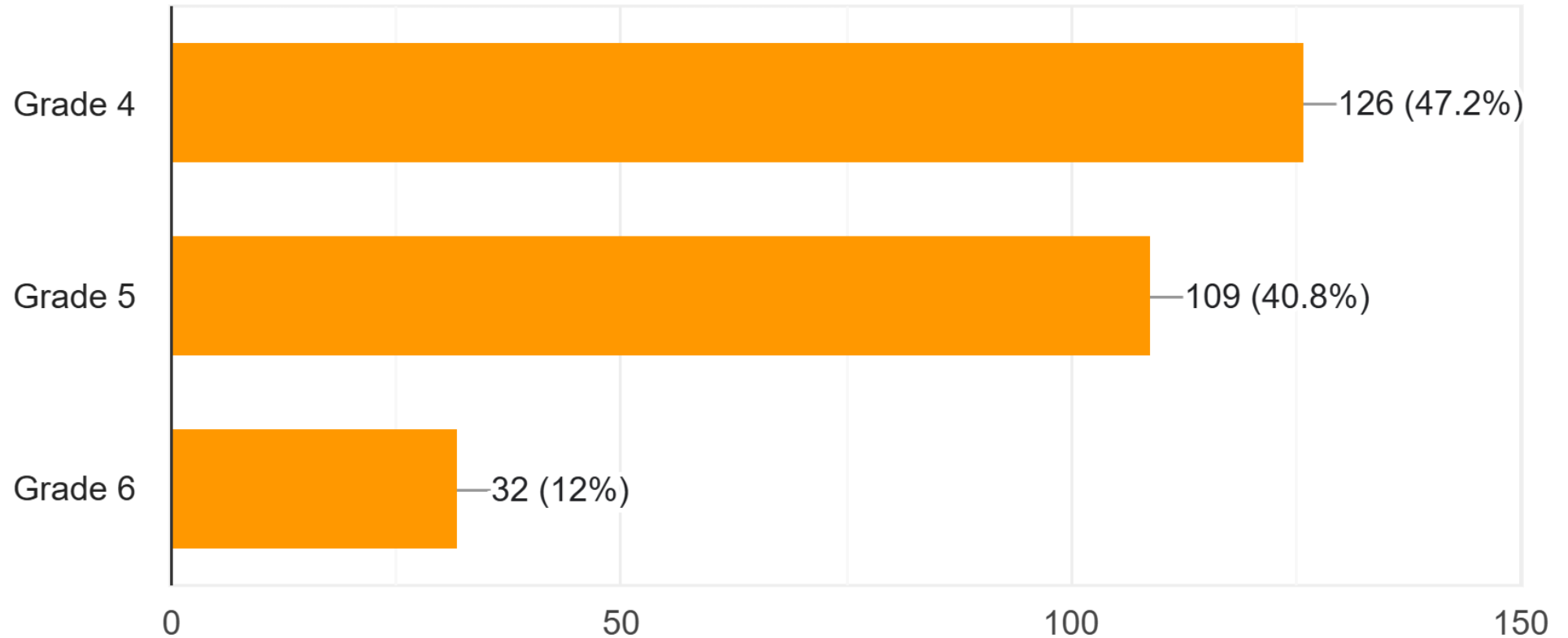
FRCS Strategic Planning Student Survey: Grades 4-6

NOVEMBER 2025

Connection to FRCS

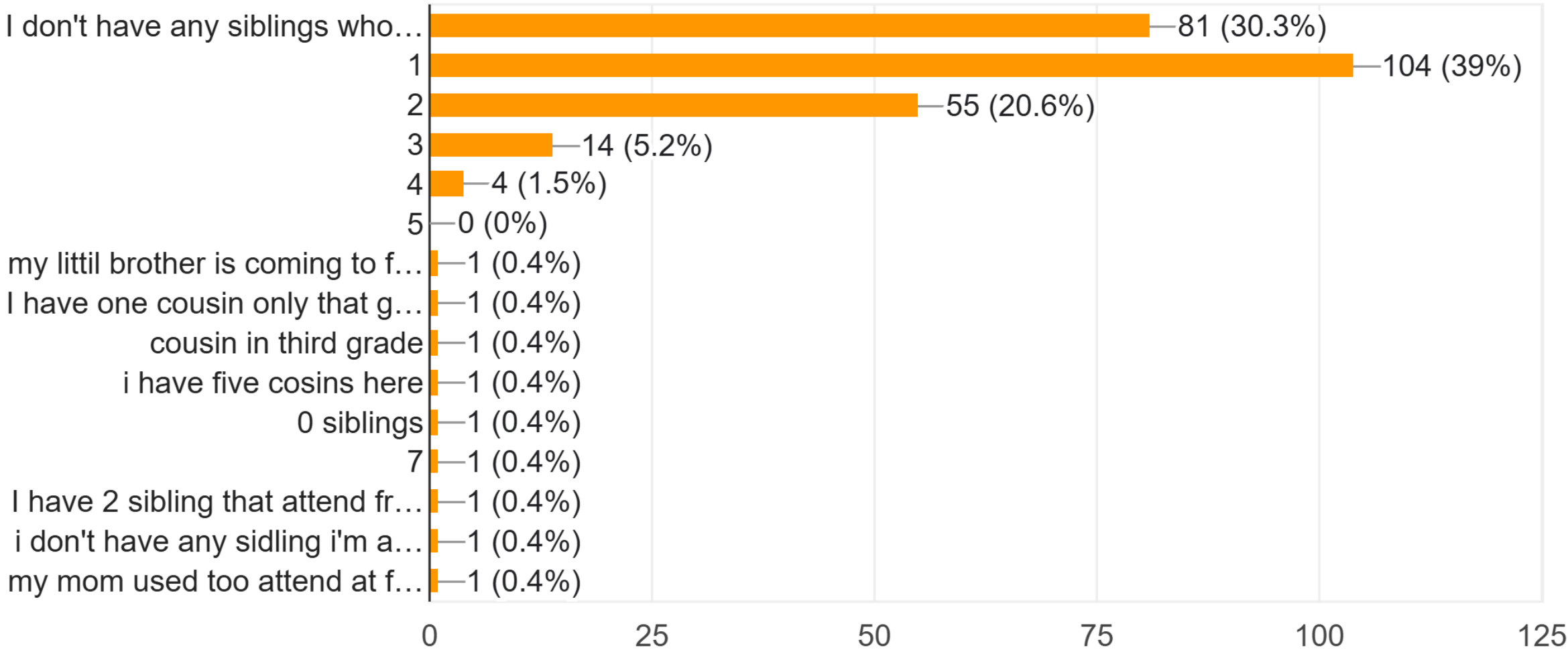
What grade are your currently in?

267 responses



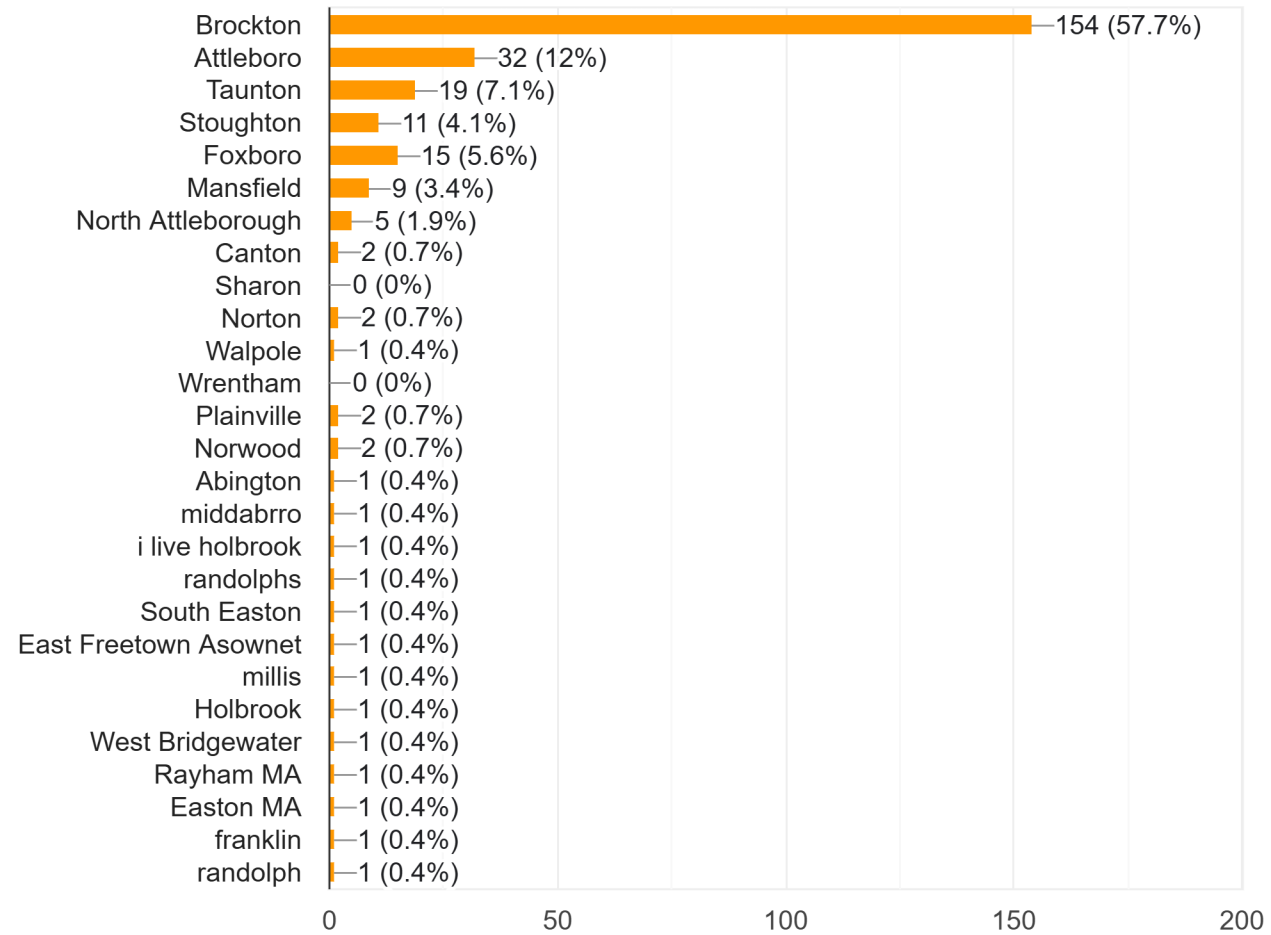
How many siblings do you have who also attend FRCS

267 responses



Where do you live?

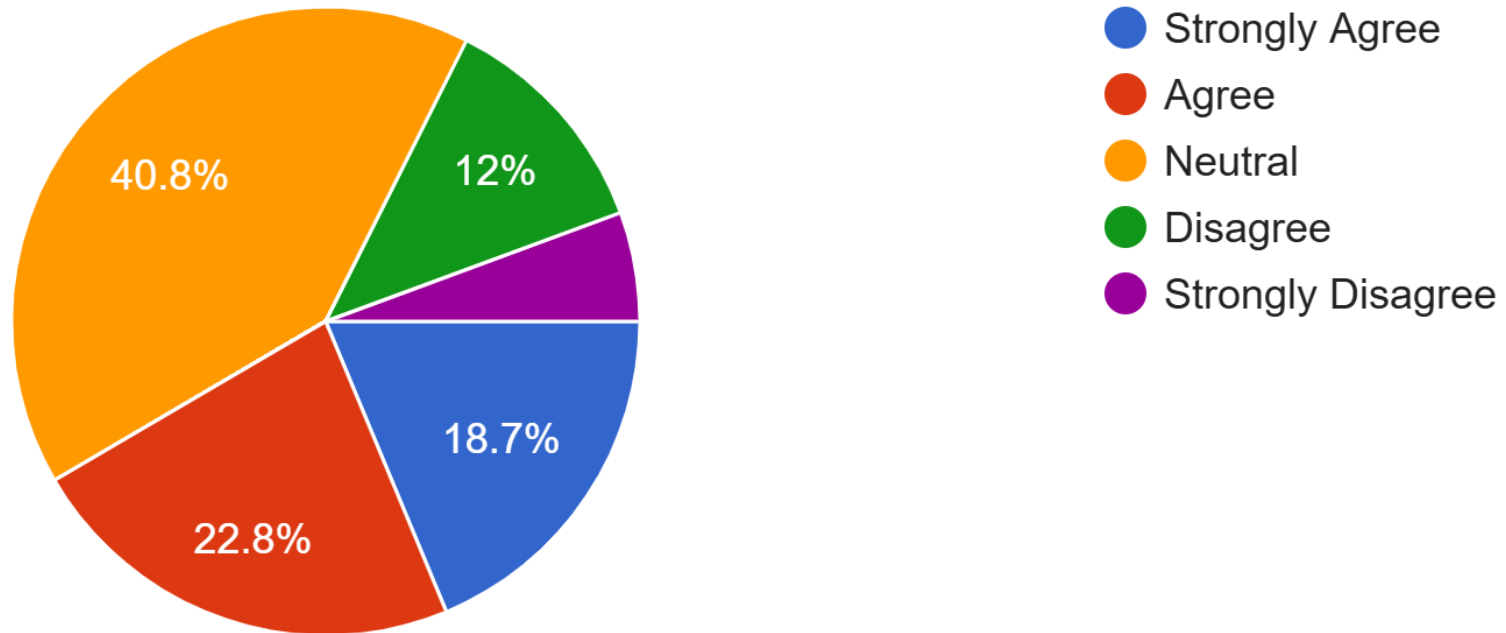
267 responses



General Assessment of FRCS

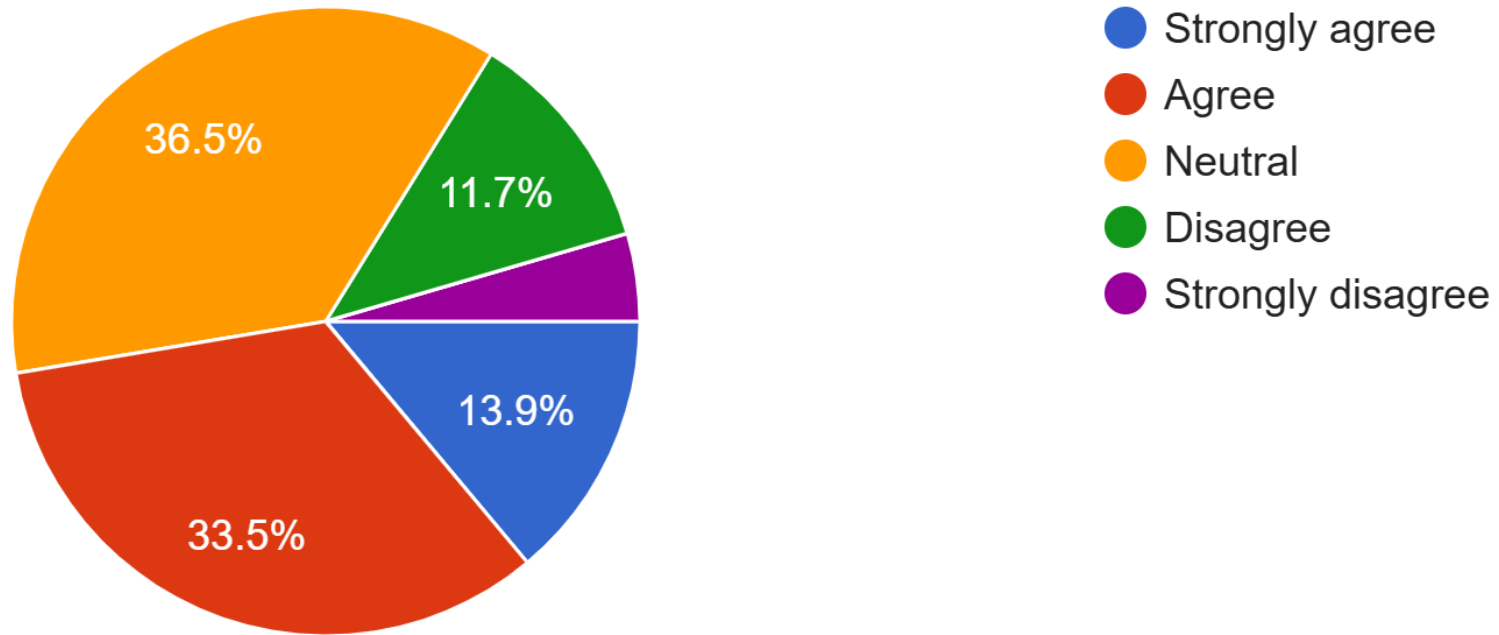
Students at FRCS treat each other with respect.

267 responses



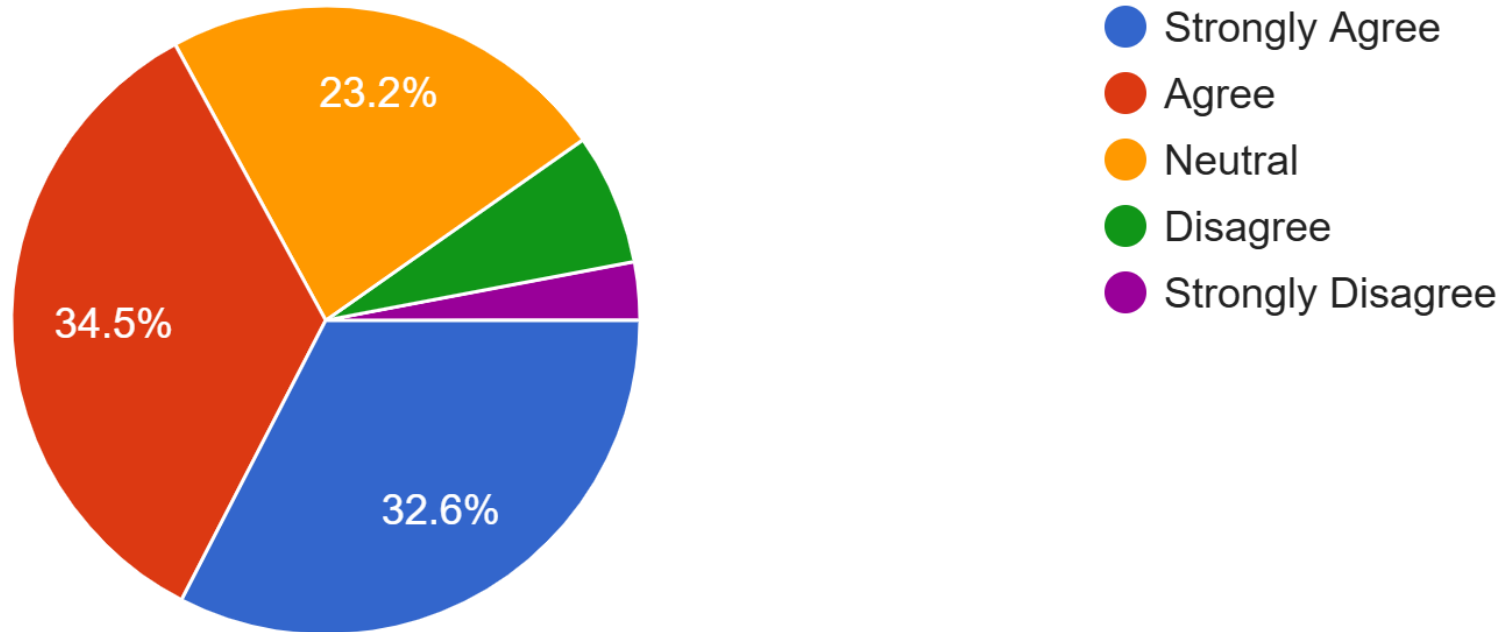
At FRCS, conflicts are resolved fairly.

266 responses



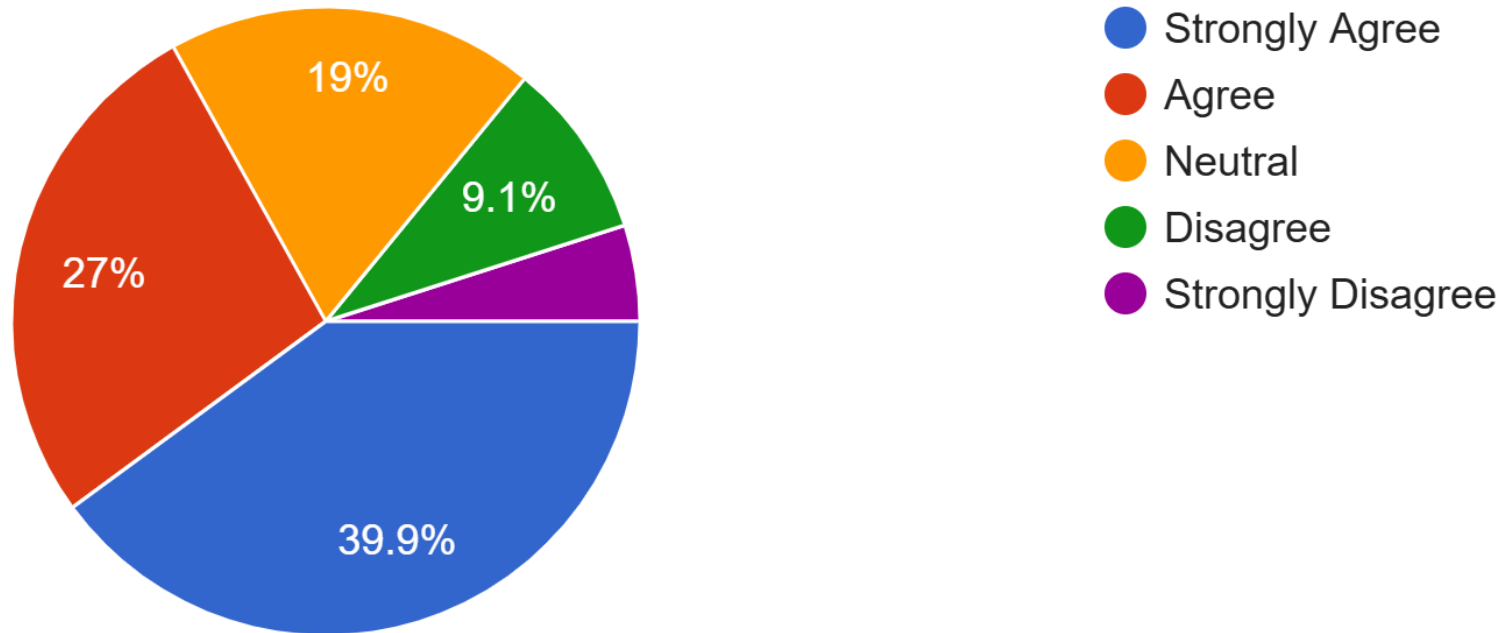
At FRCS, a variety of races, ethnicities, cultures and backgrounds are positively represented in class materials and curriculum.

267 responses



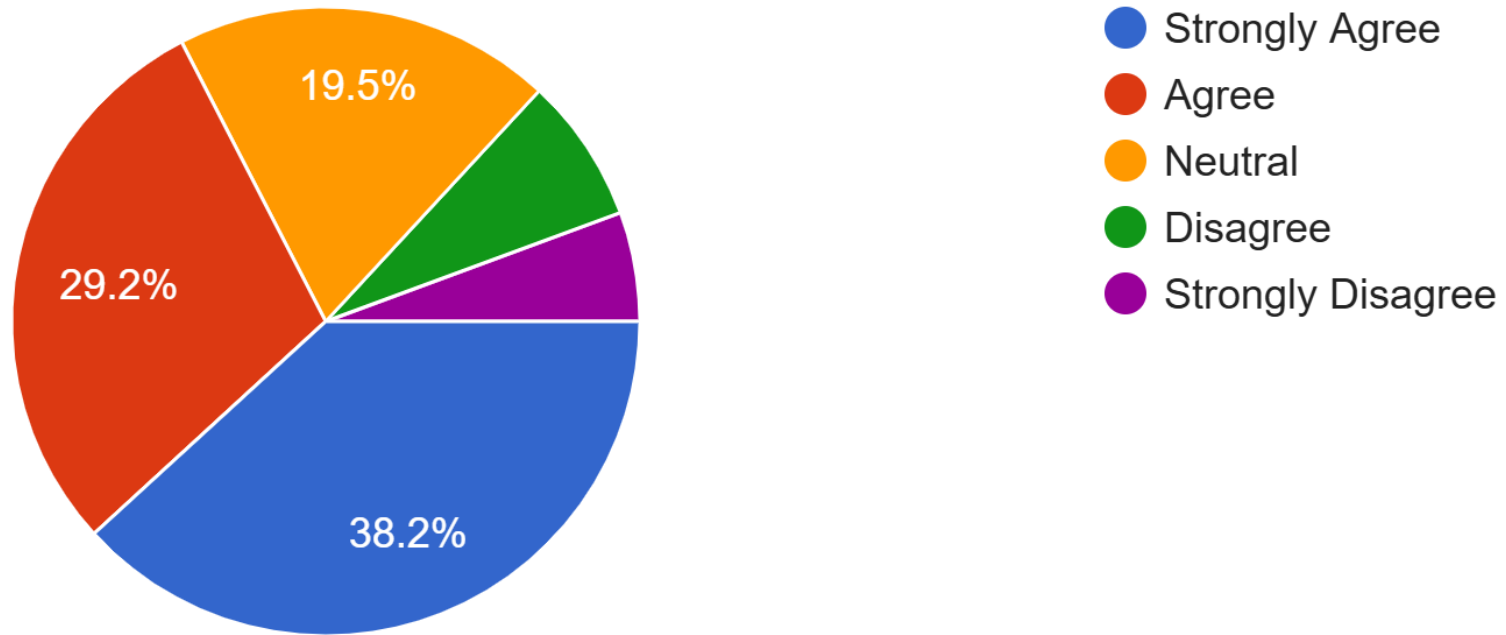
At FRCS, teachers treat students of different races, cultures, or backgrounds fairly.

263 responses



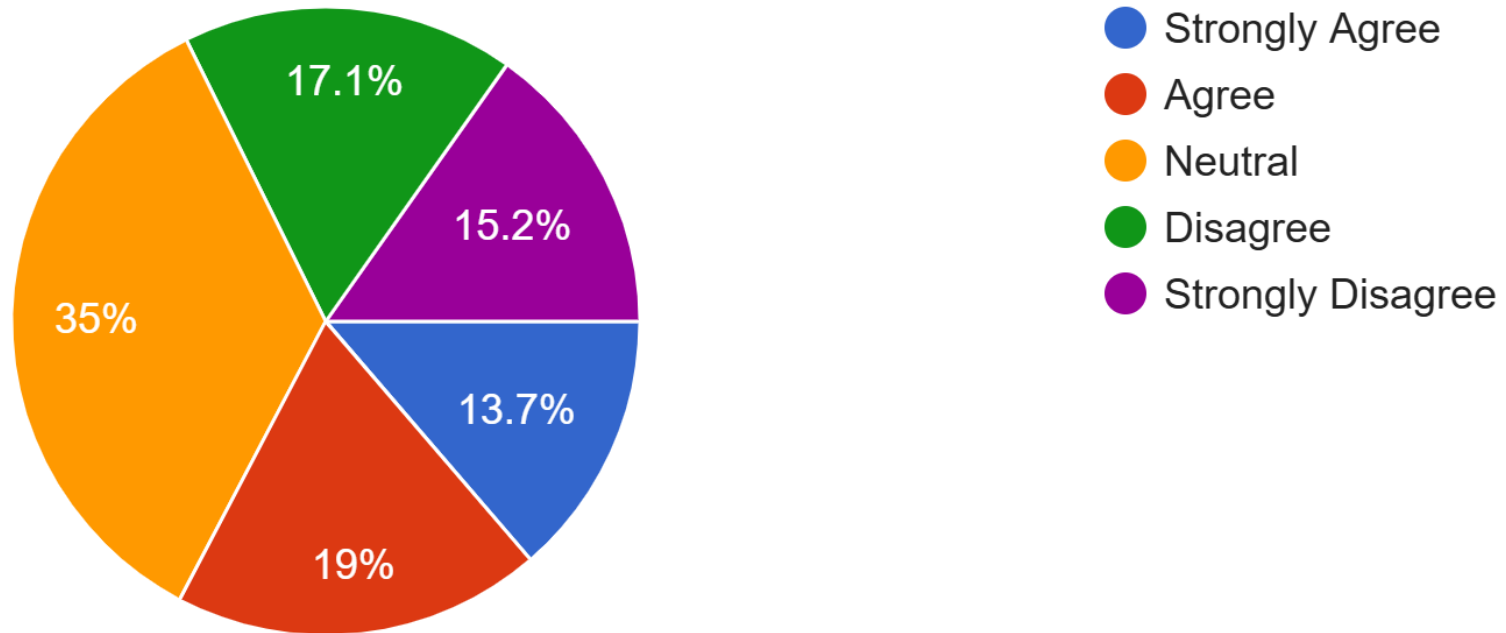
At FRCS, students with disabilities are included in all activities.

267 responses



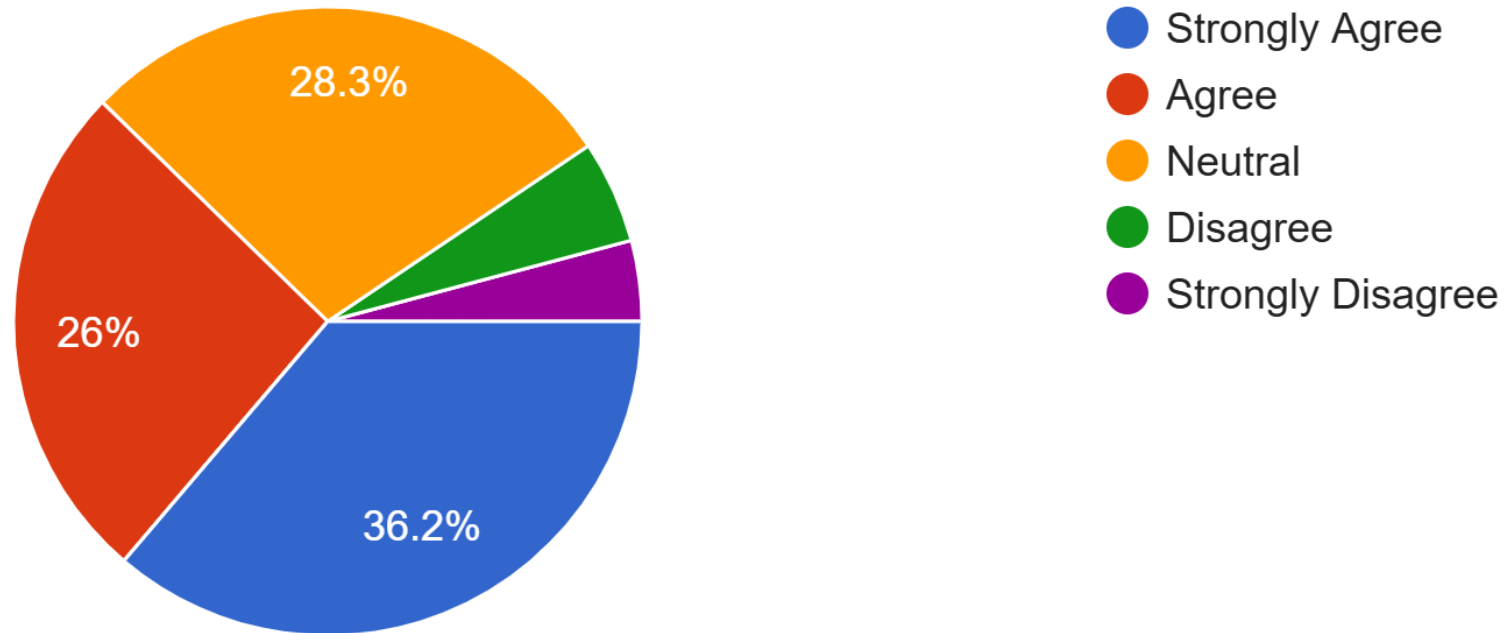
At FRCS, students harass, bully, or intimidate other students.

263 responses



Overall FRCS is a good place for students to learn.

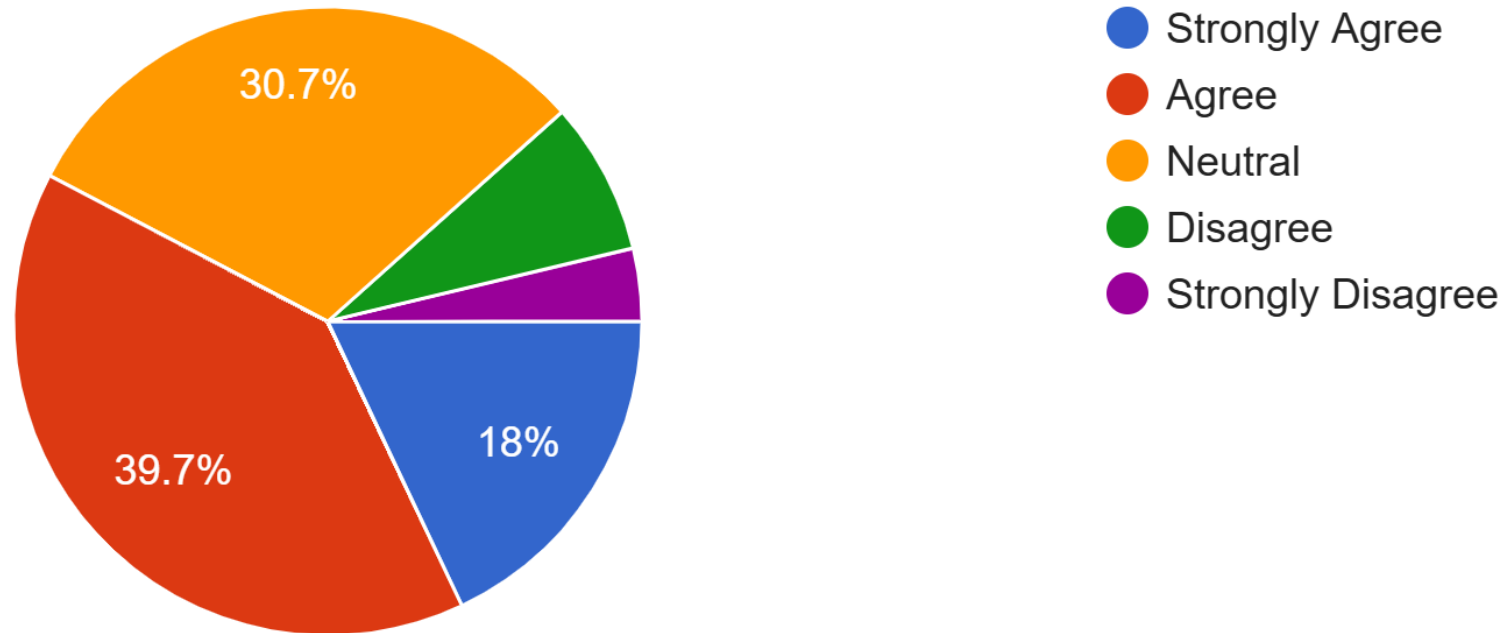
265 responses



Your Experience at FRCS

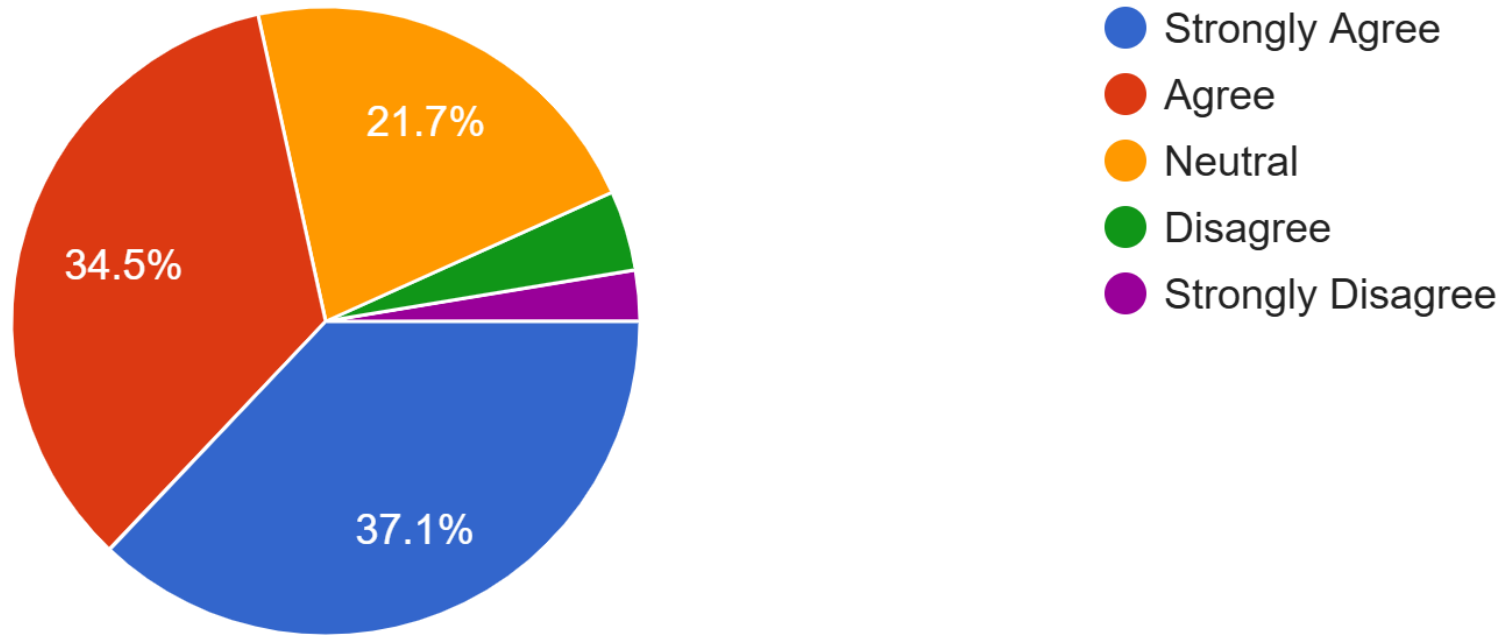
In general, teachers make their lessons relevant to my everyday life experiences.

267 responses



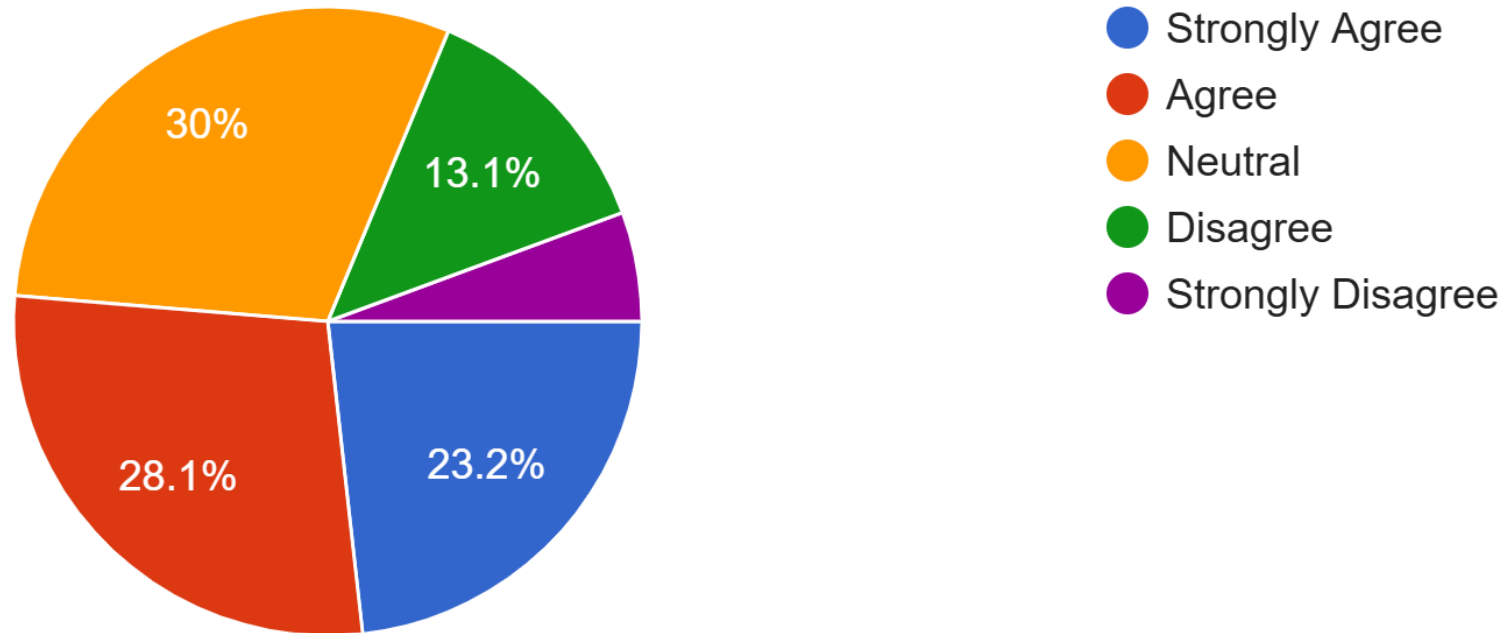
My teachers make learning expectations clear.

267 responses



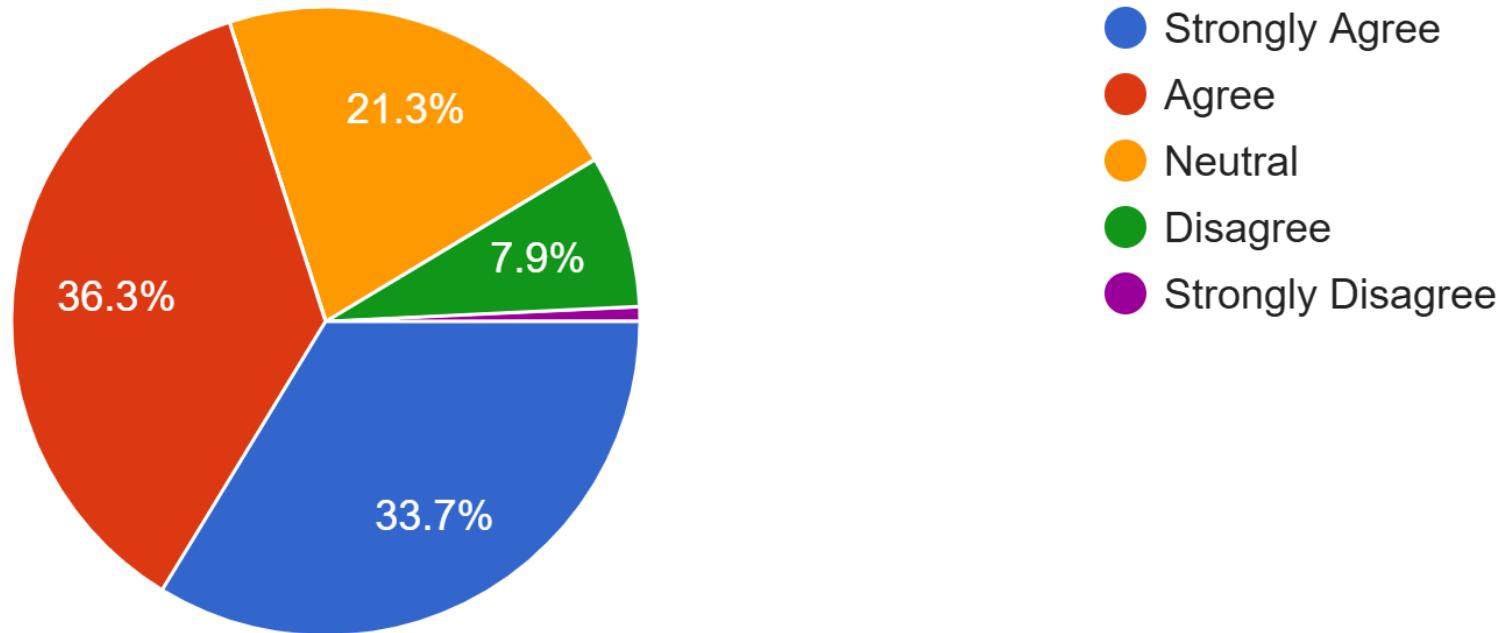
FRCS offers a wide enough variety of programs, classes, and activities to keep me interested in school.

267 responses



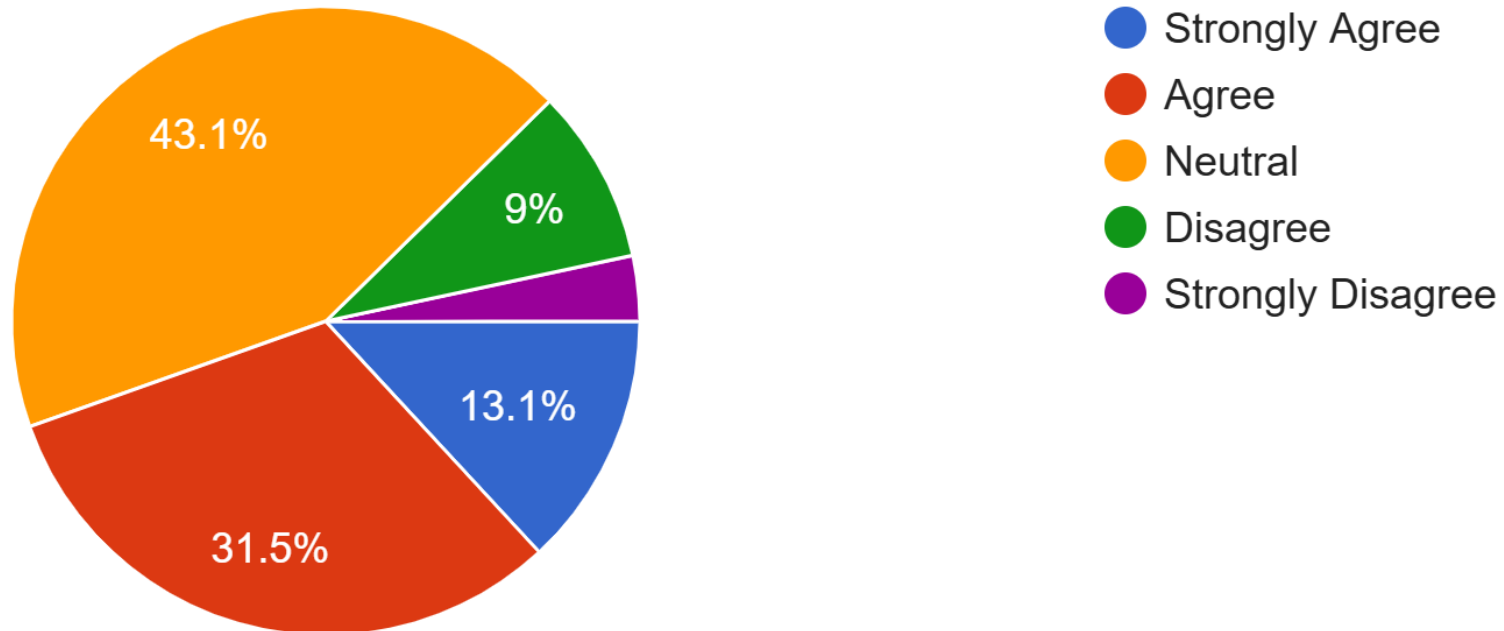
I feel that teachers respect my culture, background, and identity.

267 responses



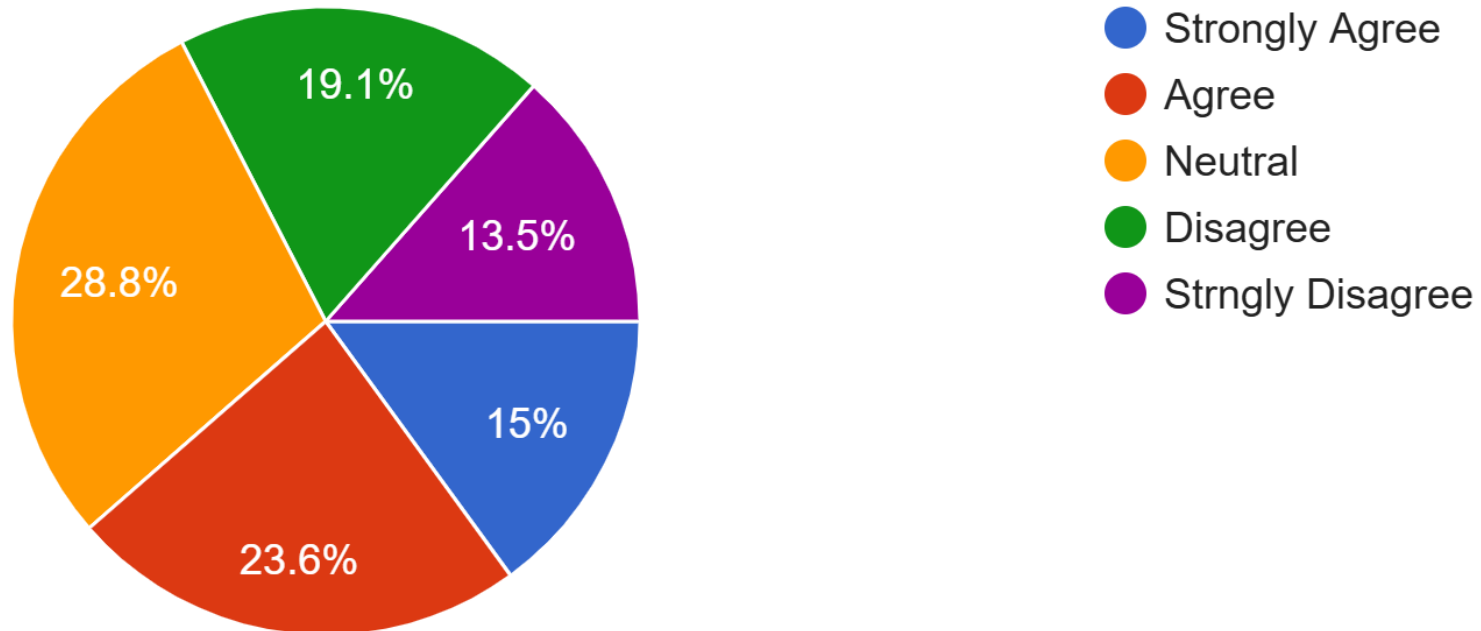
My teachers take into consideration how my background and identity affect my learning and interests.

267 responses



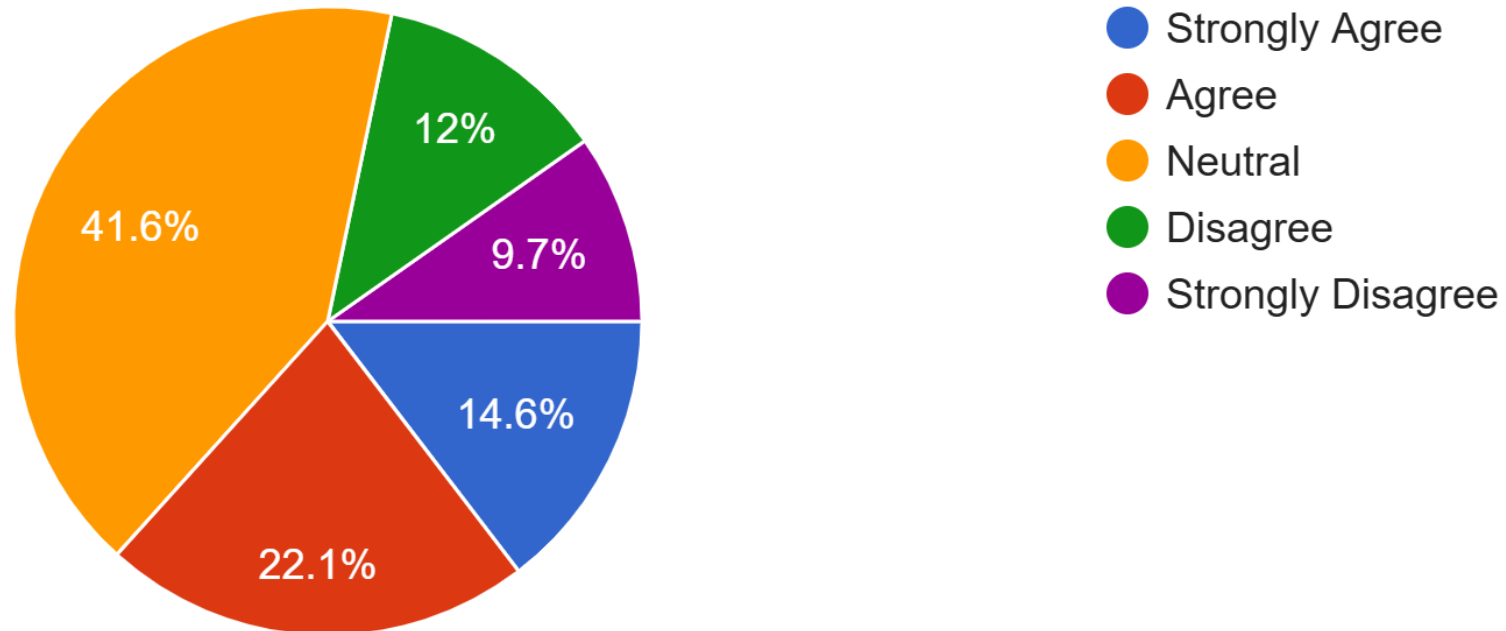
Adults at FRCS teach me important skills about money, like earning it, saving it, and spending it wisely.

267 responses



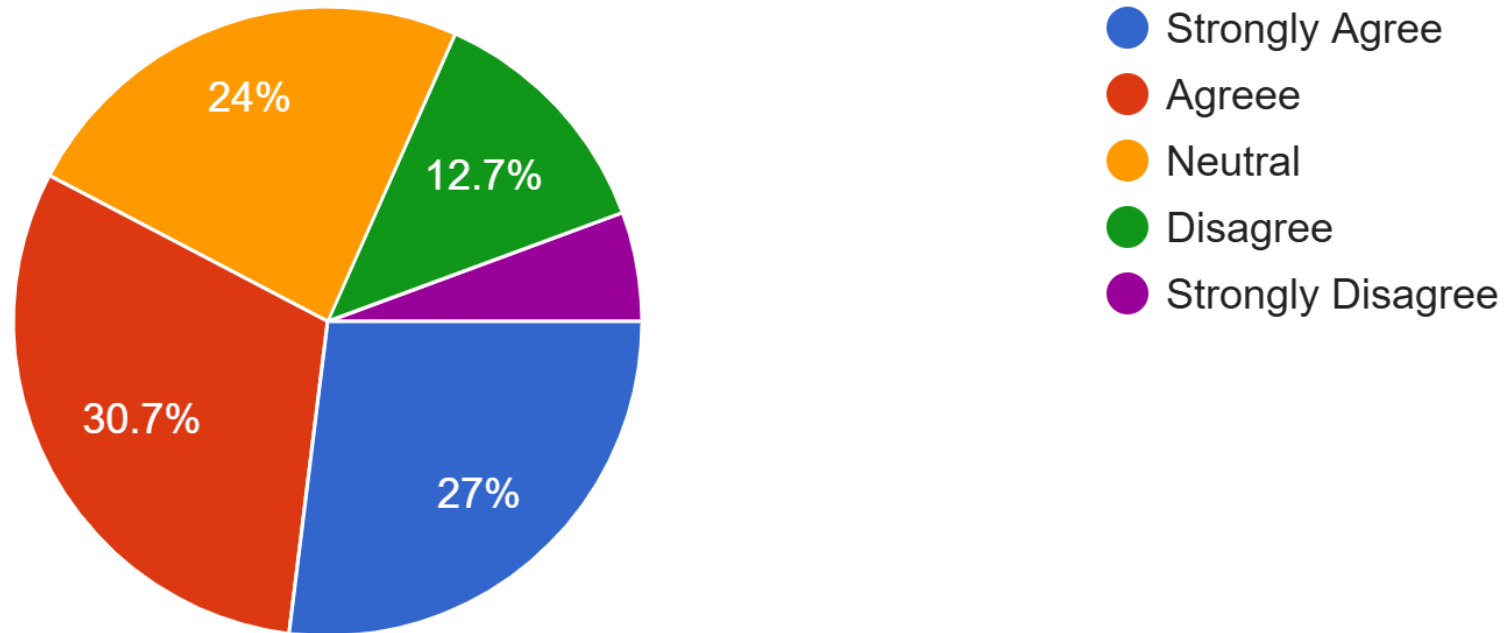
At this school, we have productive conversations about race and racism where I feel my voice is heard.

267 responses



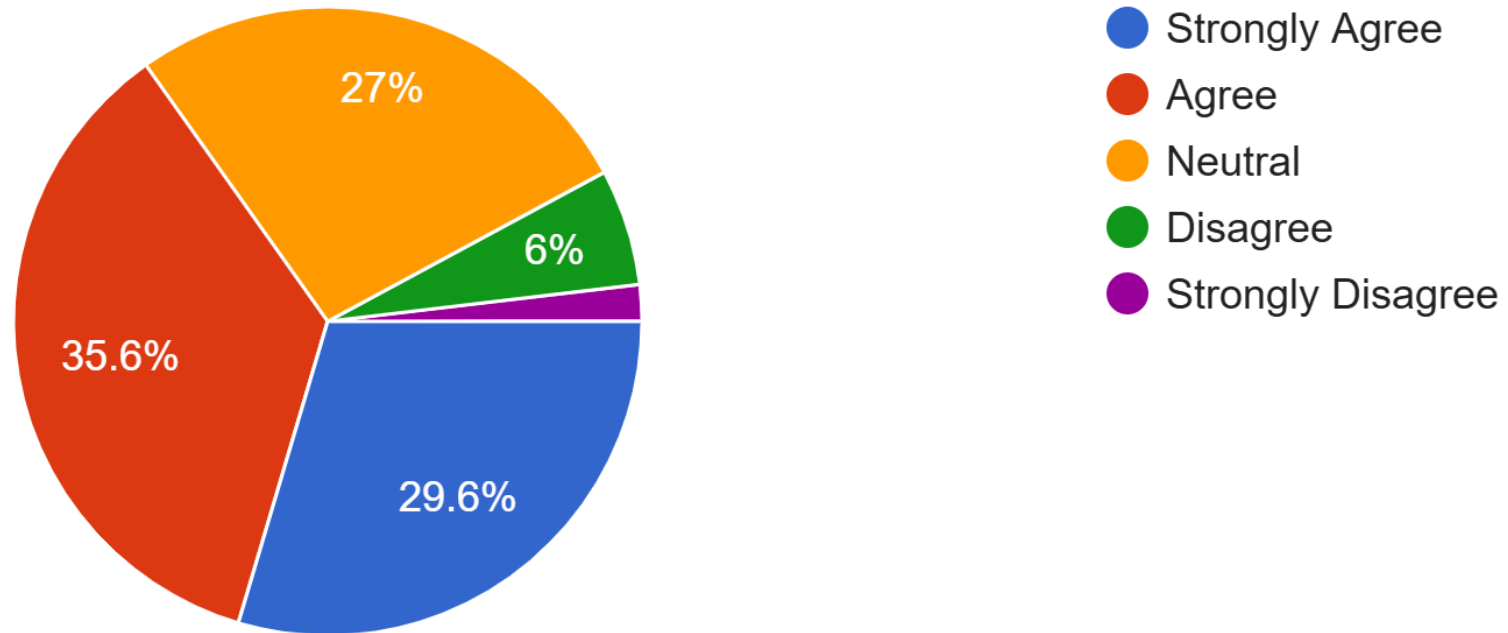
My teachers regularly ask if I have everything that I need to succeed in their class.

267 responses



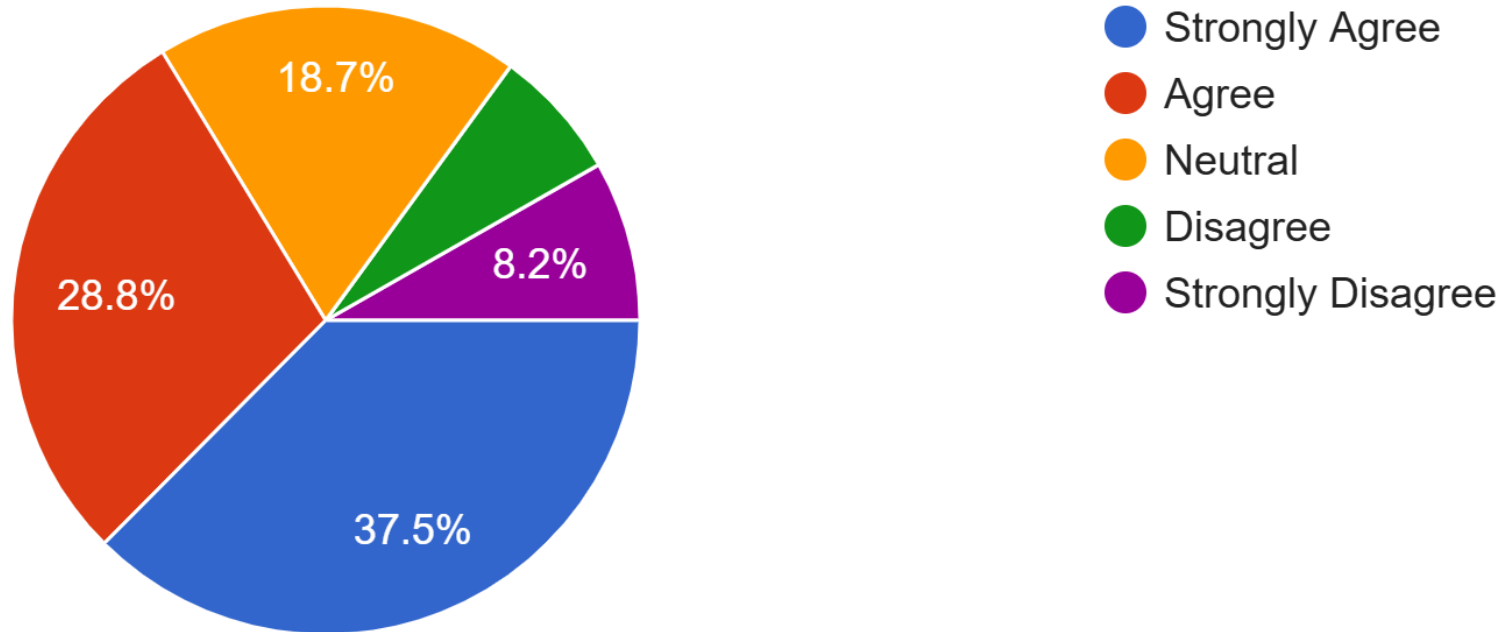
The lessons and classes at FRCS prepare me for the next step in my education.

267 responses



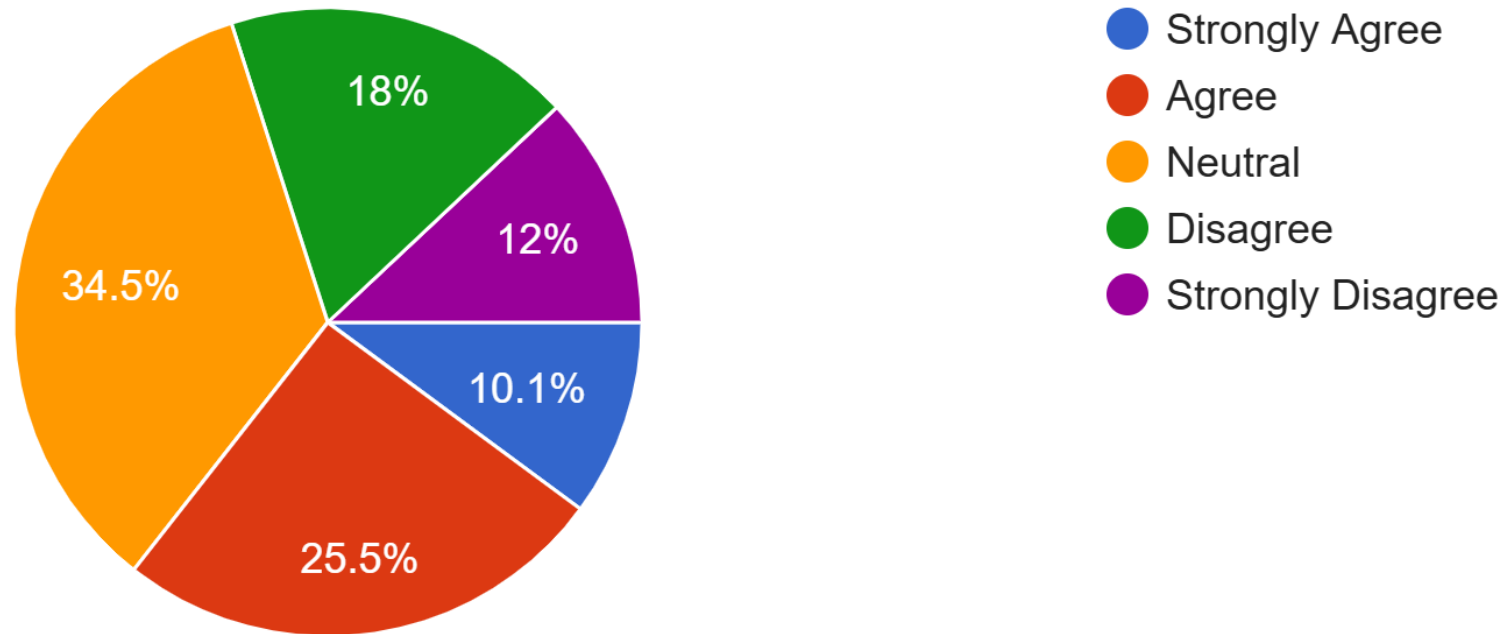
There is at least one adult at my school that I can confide in (trust and talk to about what's going on).

267 responses



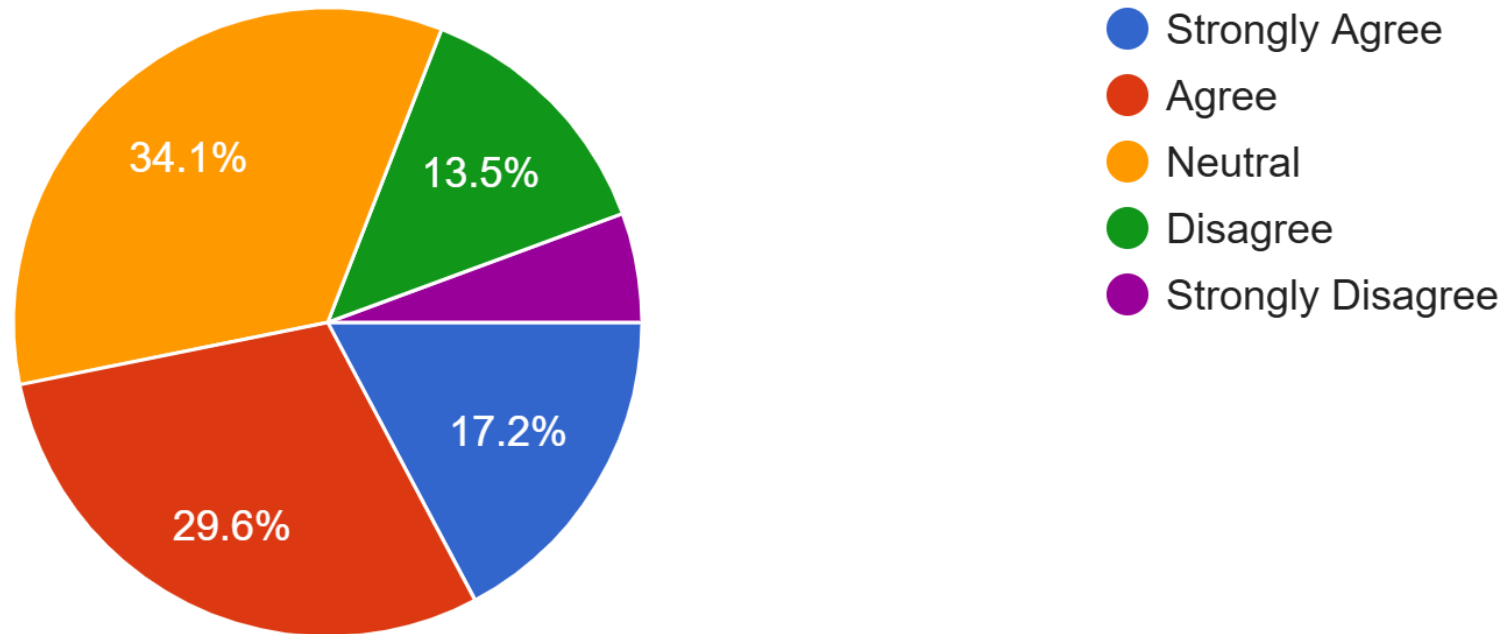
Adults at this school check in with me frequently about how I'm doing personally.

267 responses



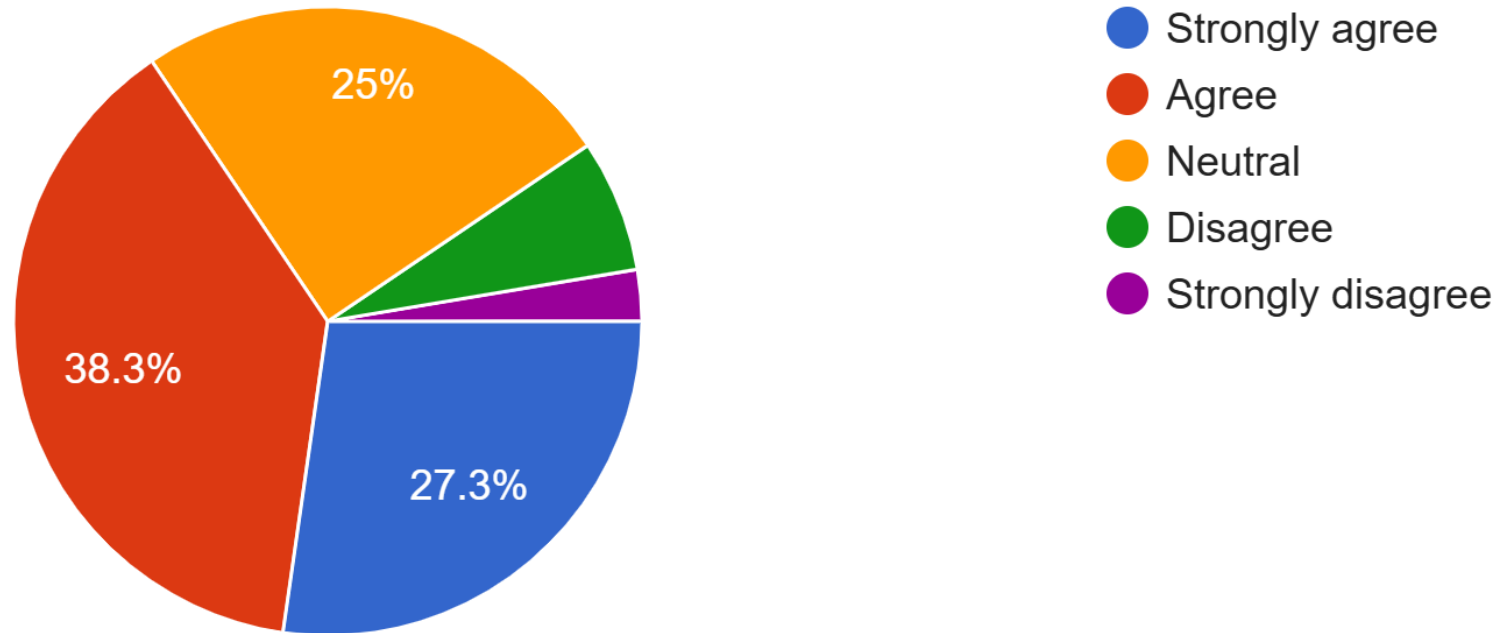
Adults at this school check in with me frequently about how I'm doing academically.

267 responses



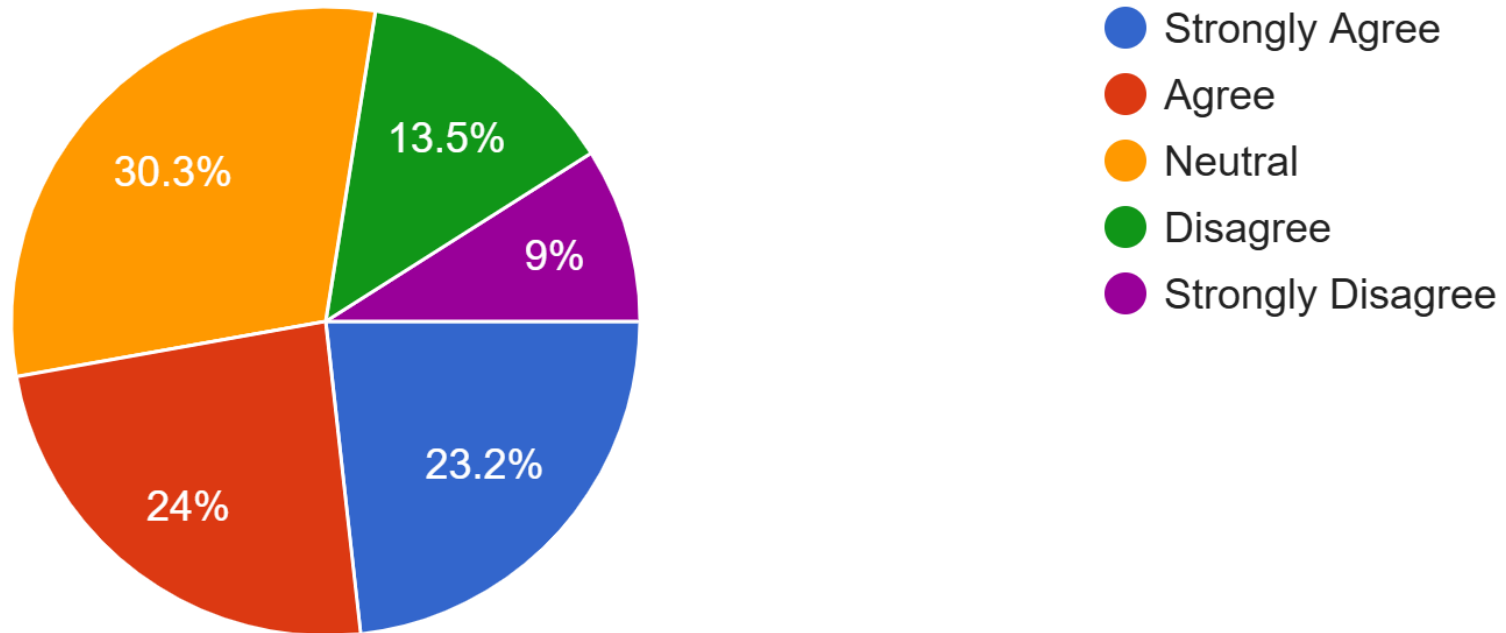
My teacher gives me specific suggestions about how I can improve my work in class.

264 responses



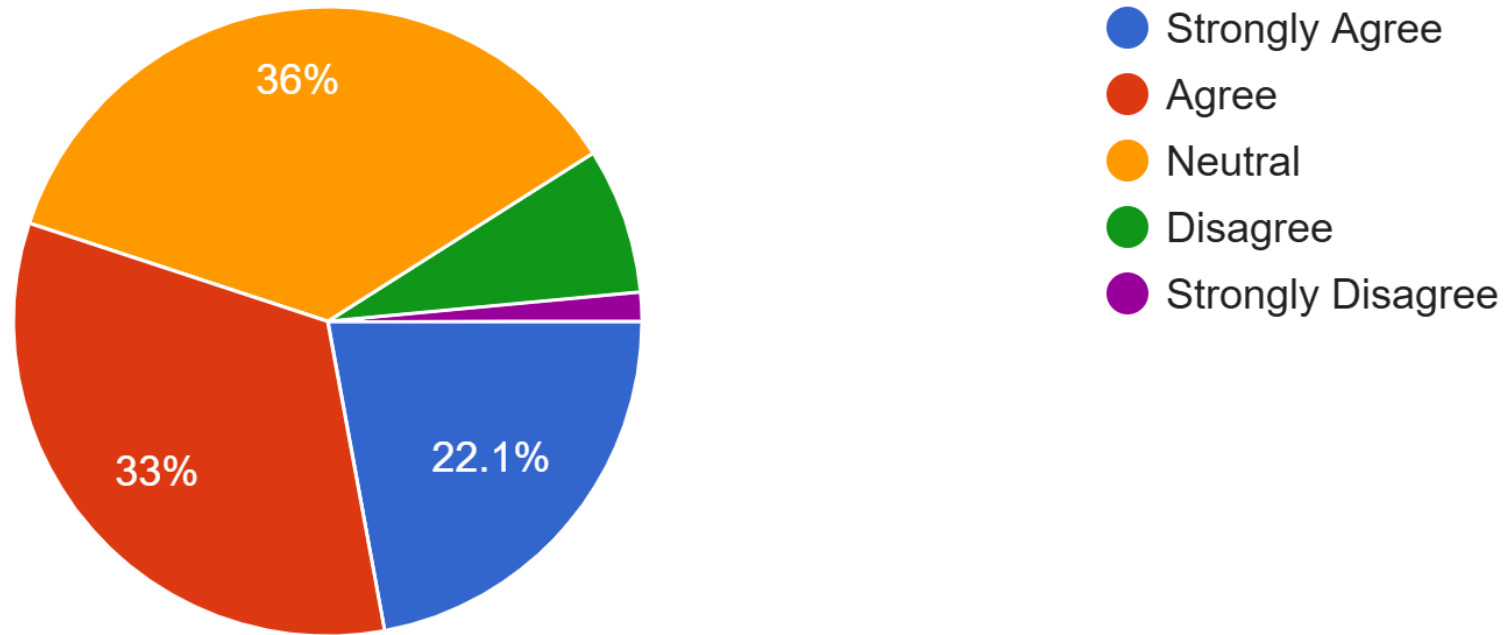
I feel like I belong at this school.

267 responses



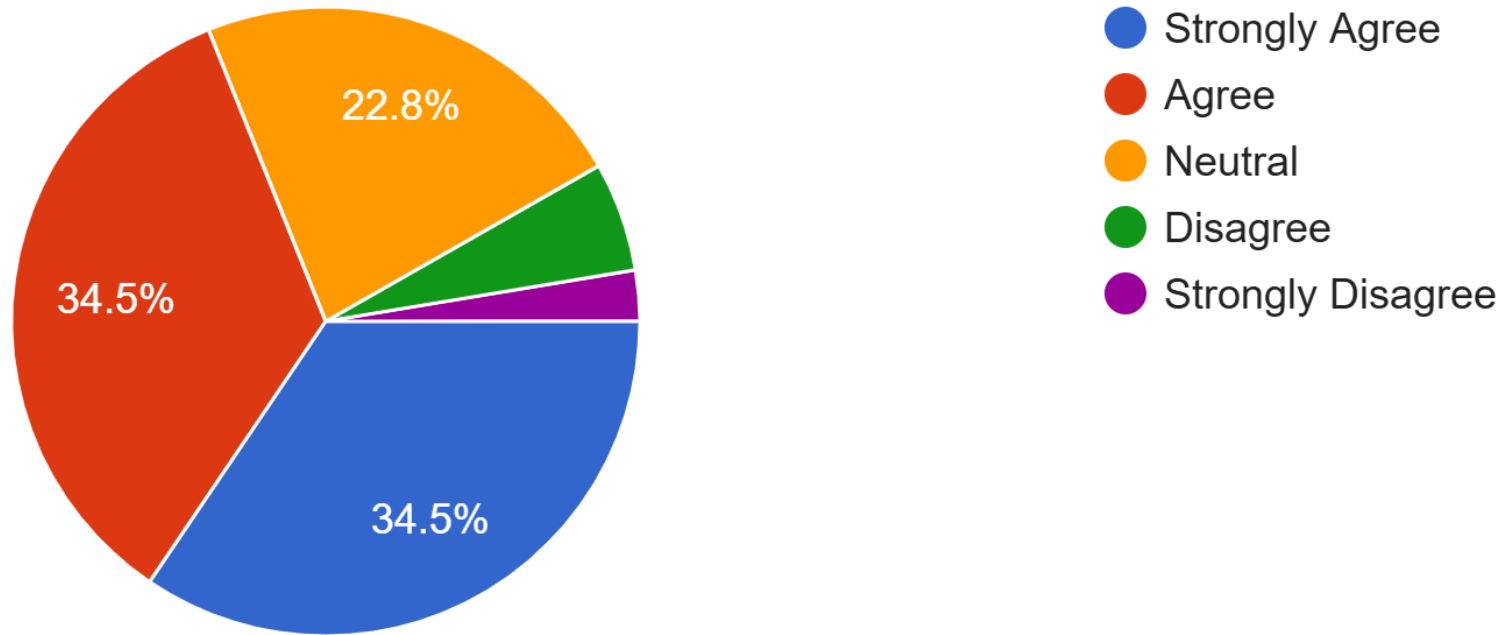
My teachers are open to students' ideas, suggestions, and comments.

267 responses



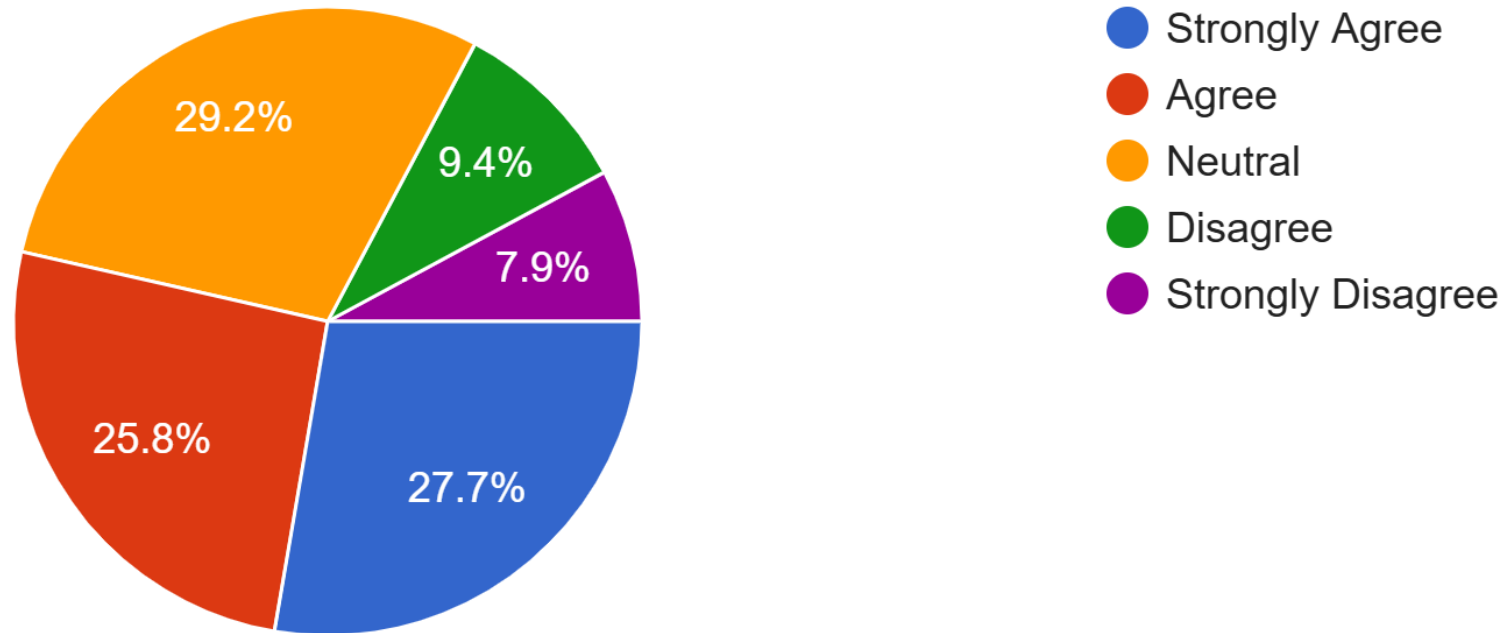
My teachers treat me with respect.

267 responses



I feel safe at FRCS.

267 responses



What are the top 3 things FRCS needs to improve:

267 responses



Thematic Summary of Open Ended Items

Theme Frequency Summary

Question 1: "What are the top 3 things FRCS needs to improve?"

Theme	Mentions	% of Students
Food & Meals	231	87%
After School Activities	166	62%
Student Behavior & Kindness	145	54%
Sports & Athletics	141	53%
Technology & Computers	90	34%
Safety & Security	73	27%
College & Career Prep	68	25%
Academic Challenge	59	22%
Transportation & Buses	51	19%
Dress Code & Hoods	8	3%
Recess & Free Time	6	2%
Other themes	<5 each	<2%

Question 2: "Is there anything else you would like to share?"

Theme	Mentions
Food & Meals	23
Student Behavior & Kindness	21
Teacher Quality & Behavior	20
Dress Code & Hoods	11
Bullying & Harassment	10
Safety & Security	9
Other themes	1-6 each

Theme 1: Food & Meals (231 mentions - 87% of students)

Status: OVERWHELMING EMERGENCY - Mentioned by nearly 9 out of 10 students

Key Issues:

- Poor food quality
- Small portions
- Lack of variety and choice
- Want specific foods back (Pizza Fridays, Papa Gino's)
- Want microwaves to heat food
- Sides described as "terrible"

Representative Quotes:

- *"PLEASE, give better lunches"*
- *"make better food"*
- *"better pizza thats a triangle"*
- *"I want there to be better food at FRCS"*

Theme 2: After School Activities (166 mentions - 62% of students)

Status: MAJOR PRIORITY - Mentioned by nearly 2 out of 3 students

Key Issues:

- Want more after-school options
- Specifically want: step team, dance, cooking class, clubs
- Fifth graders want sports options (currently don't have them)
- Clubs promised but not starting

Representative Quotes:

- *"I want frcs to have clubs and more things need to let 5 and above to do step and track cheer"*
- *"We had a presentation about honors etc, and I asked 'when are clubs starting up?' and they said 'next week' it has been more than 2 weeks, when are clubs starting up?"*
- *"can you bring clubs back pls"*
- *"fifth graders should be able to have after school sports and athletic activity options"*

Theme 3: Student Behavior & Kindness (145 mentions - 54% of students)

Status: MAJOR PRIORITY - Mentioned by more than half of students

Key Issues:

- Students being mean to each other
- Need for more kindness and respect
- Older students being mean to younger students
- Fighting and physical conflicts
- Students disrupting class

Representative Quotes:

- *"To be, I feel lots of students are racist, always physically fighting and mentally bullying others"*
- *"There needs to be nicer kids"*
- *"The students need to be KIND"*

Theme 4: Sports & Athletics (141 mentions - 53% of students)

Status: MAJOR PRIORITY - Mentioned by more than half of students

Key Issues:

- Want more sports programs
- Fifth graders specifically want sports teams
- Basketball programs desired
- Need for better facilities (hoops, fields)

Representative Quotes:

- *"fifth graders should have sports or athletic after school activities"*
- *"I want Foxboro to have sports teams. I want to entertain us with competition too"*
- *"Its good i just think you should really make a middle school team please make a middle school basketball team it will make me like school more"*

Theme 5: Technology & Computers (90 mentions - 34% of students)

Status: MODERATE-HIGH PRIORITY

Key Issues:

- Want to take Chromebooks home
- Want access to games (Cool Math, Roblox)
- Computer quality concerns
- Want technology for indoor recess
- Internet restrictions

Representative Quotes:

- *"let us play roblox"*
- *"Can we play other games like block the bad games but pls bring back cool math!"*
- *"I wish the games were back"*
- *"i need a mac book and better teachers"*

Theme 6: Safety & Security (73 mentions - 27% of students)

Status: MODERATE-HIGH PRIORITY with SERIOUS INDIVIDUAL CONCERNS

Key Issues:

- Not feeling safe at school
- Fighting in cafeteria
- Bullying concerns
- Fear of bad things happening

Representative Quotes:

- *"i don't feel safe because any time something bad can happened"*
- *"For the last few years the teacher would become more strict. I don't really feel safe at FRCS because of all the bullying"*
- *"I sometimes don't feel safe. Also sometimes I feel treated badly"*

Theme 7: College & Career Prep (68 mentions - 25% of students)

Status: MODERATE PRIORITY

Key Issues:

- Want preparation for next steps
- Curious about future careers
- Want to understand what comes after elementary

Theme 8: Academic Challenge (59 mentions - 22% of students)

Status: MODERATE PRIORITY

Key Issues:

- Want more challenging work
- Some want harder material
- Concerns about work being too easy for some students

Representative Quotes:

- *"MAKE WORK HARDER"*
- *"I love this but I think the people who are challenged don't have that much work to do"*



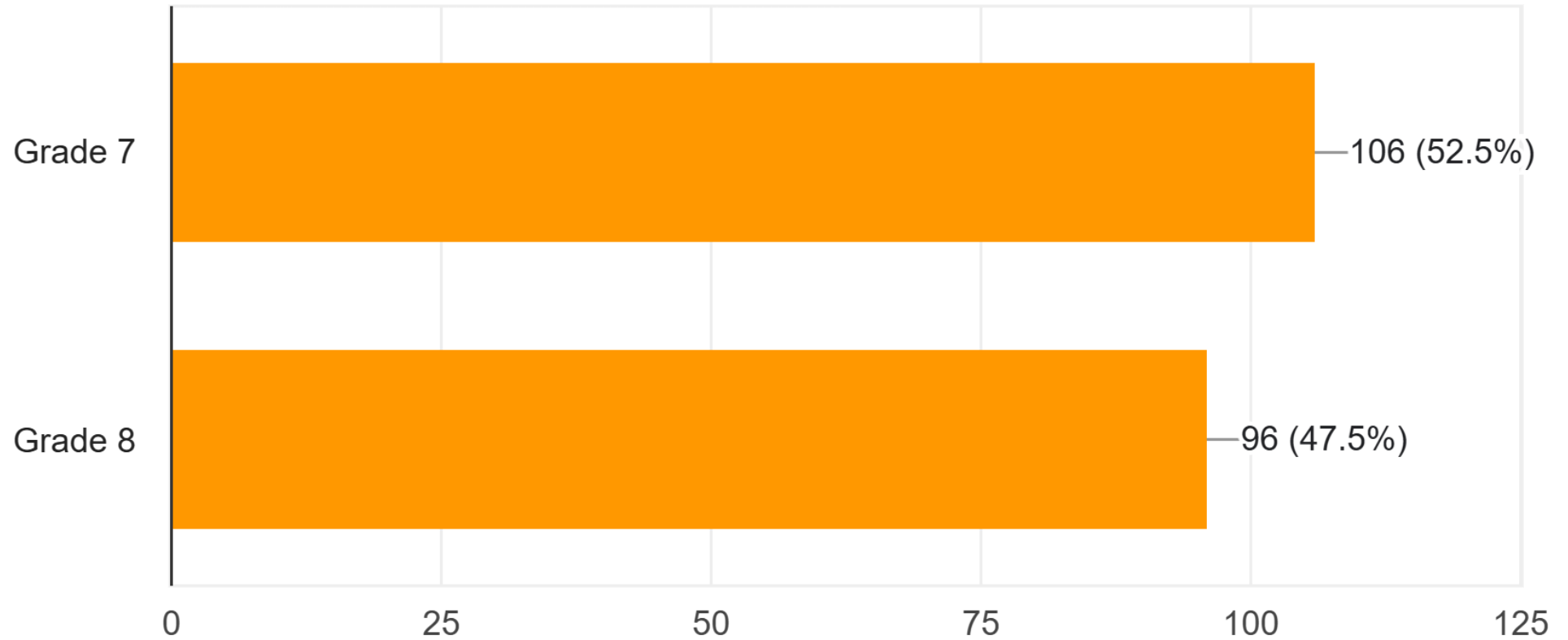
FRCS Strategic Planning Student Survey: Grades 7-8

NOVEMBER 2025

Connection to FRCS

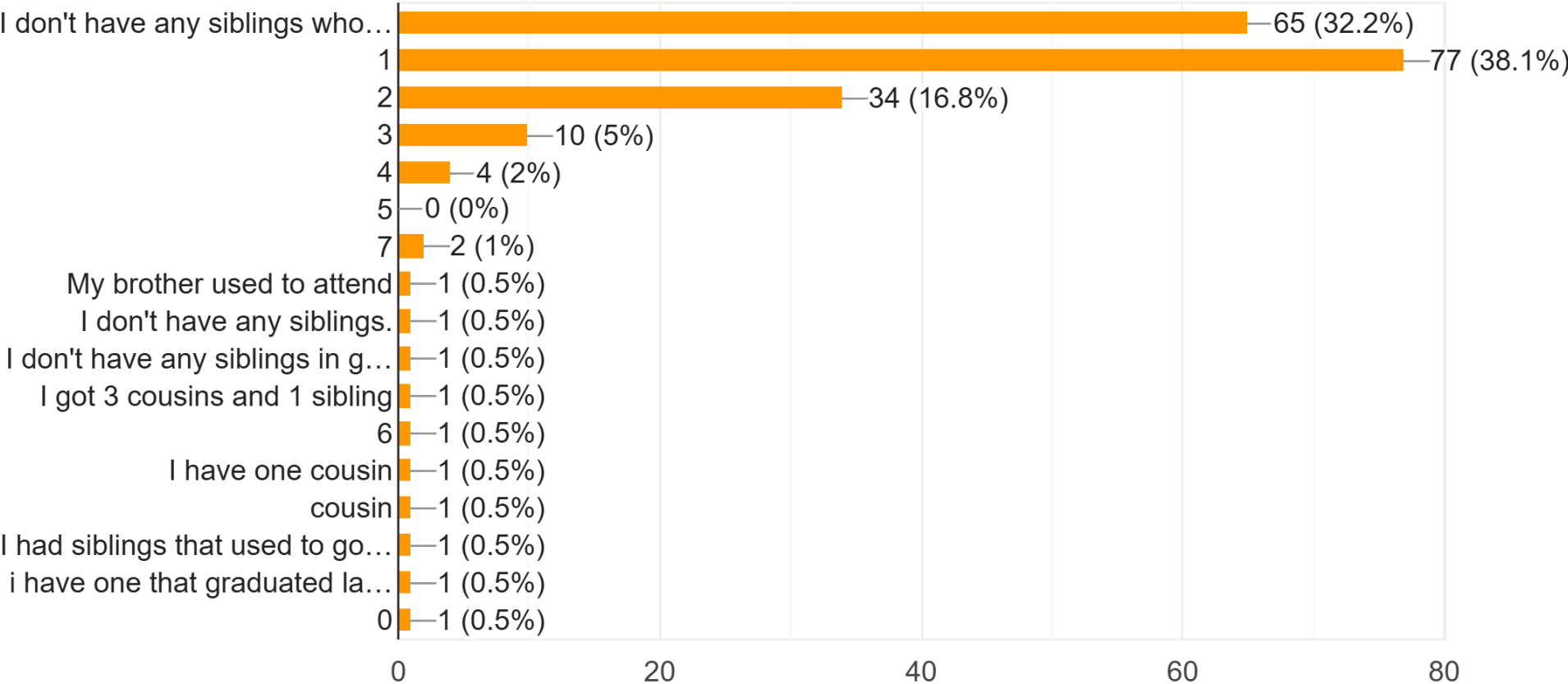
What grade are your currently in?

202 responses



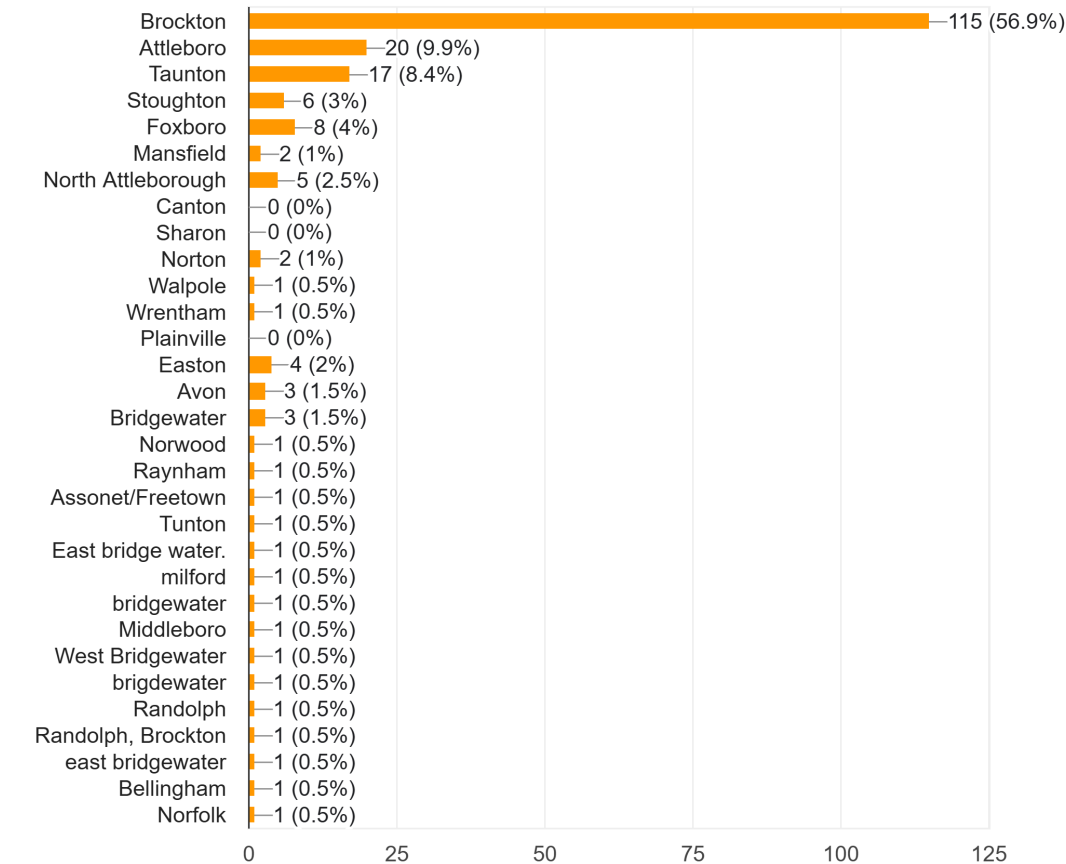
How many siblings do you have who also attend FRCS?

202 responses



Where do you live?

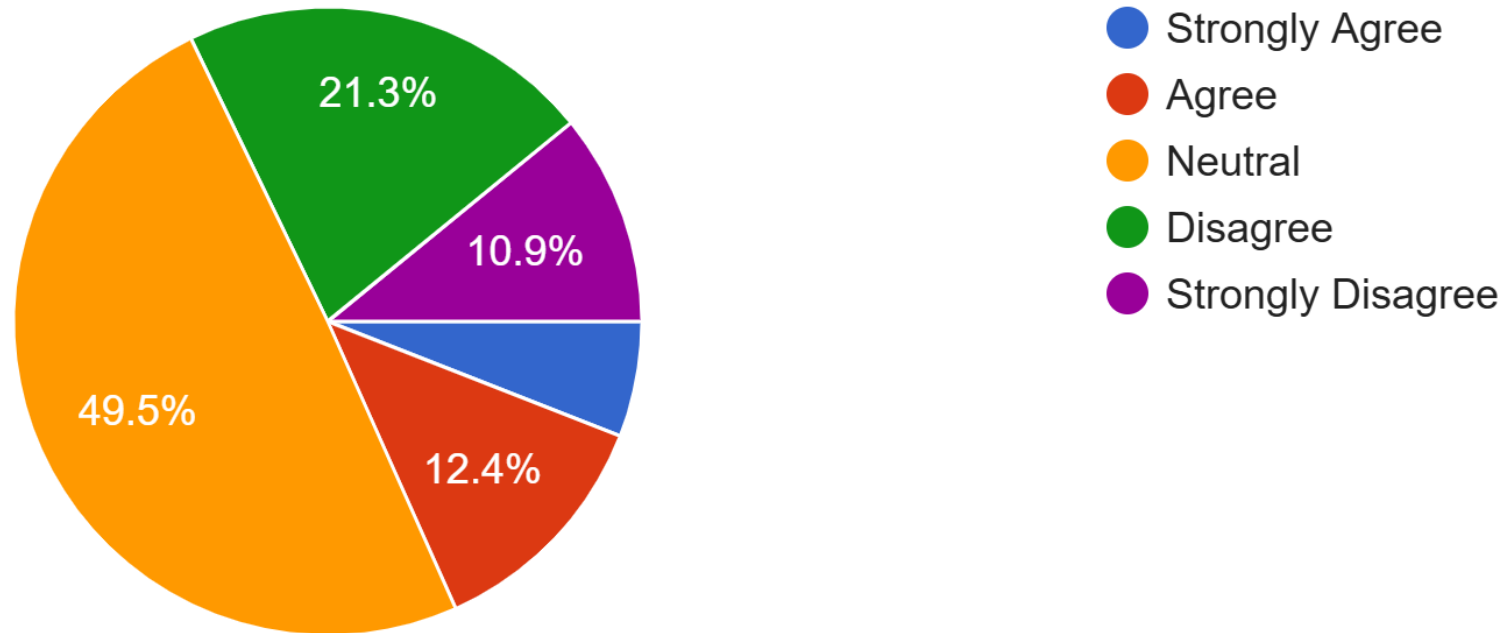
202 responses



General Assessment of FRCS

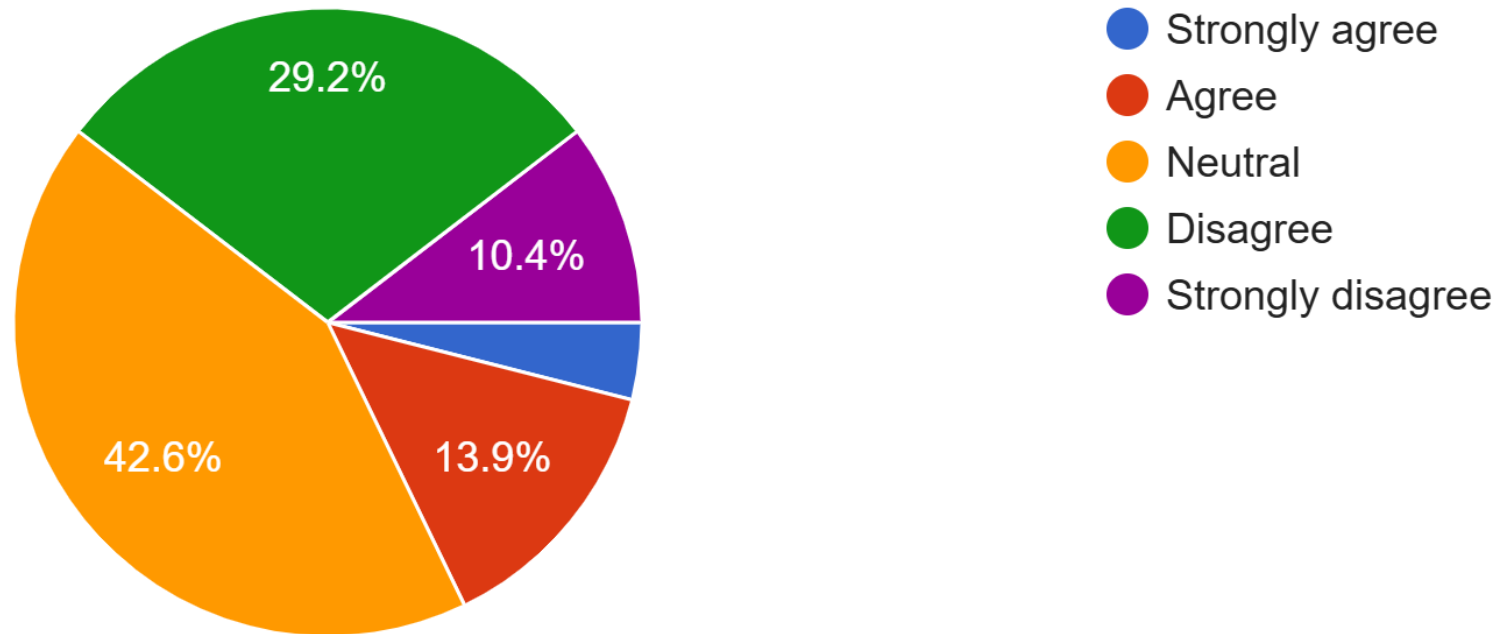
Students at FRCS treat each other with respect.

202 responses



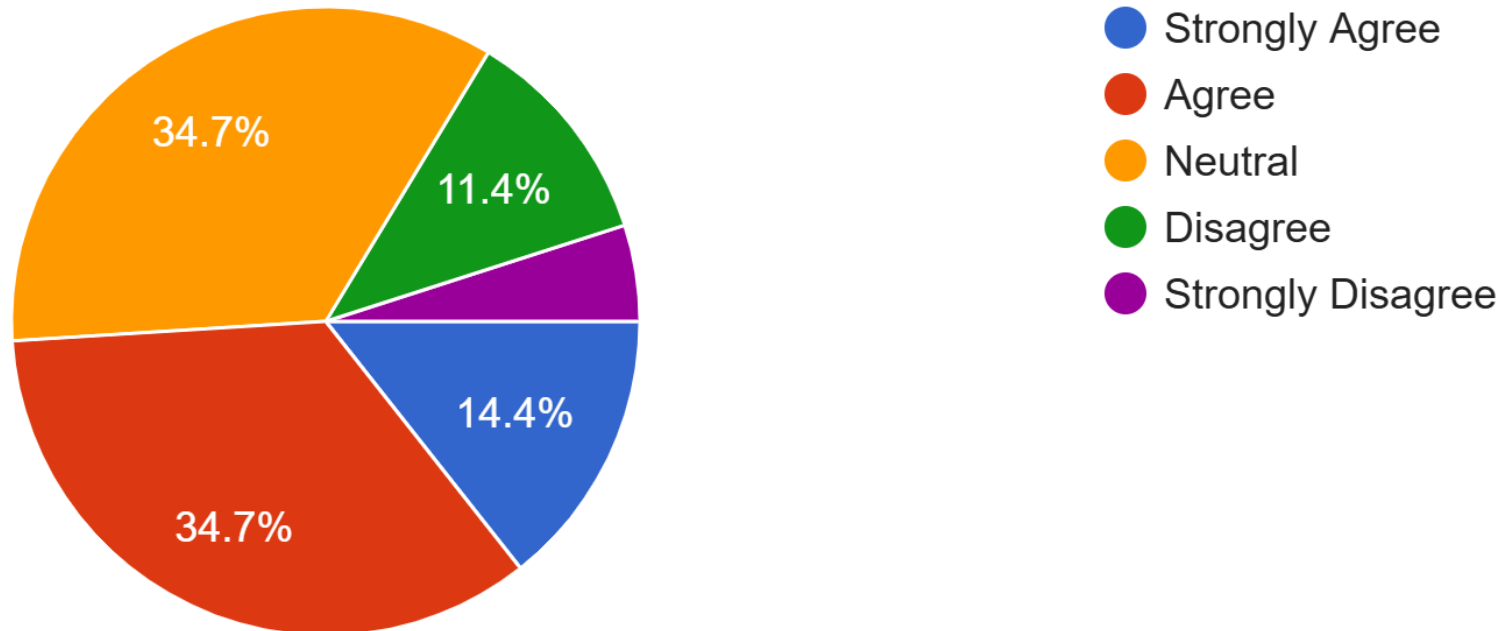
At FRCS, conflicts are resolved fairly.

202 responses



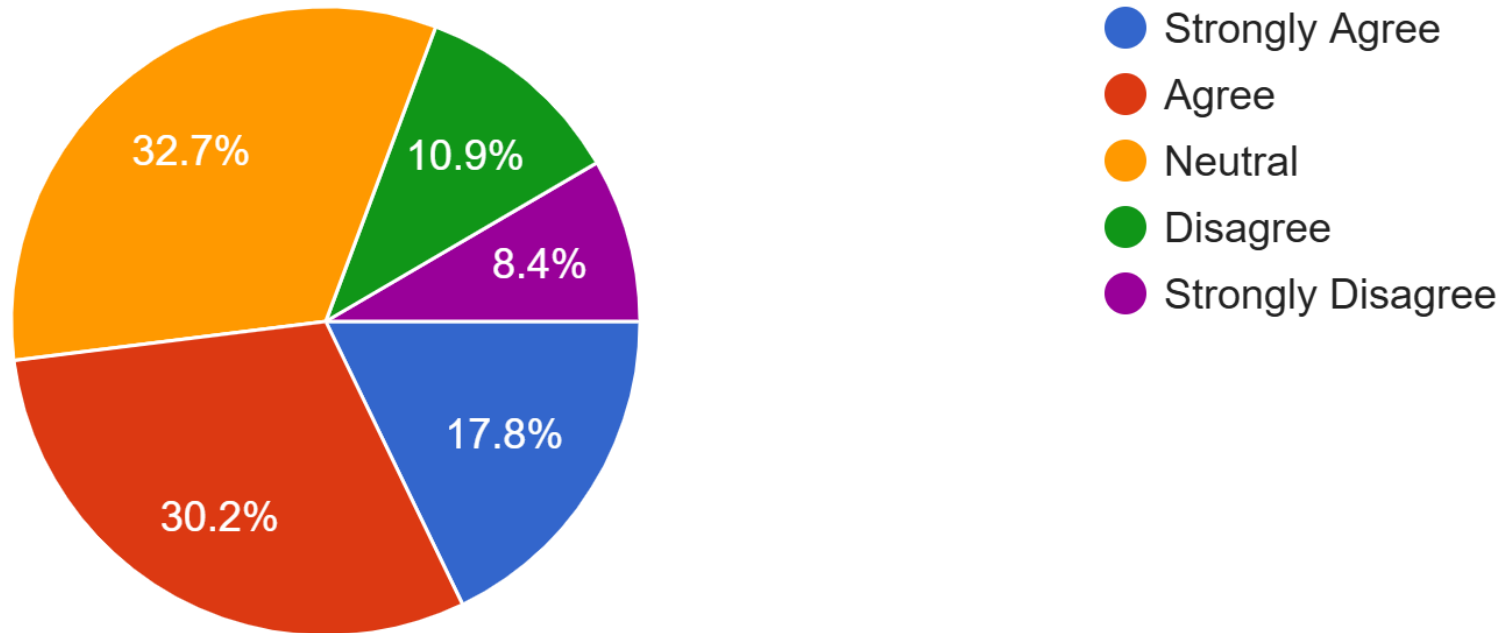
At FRCS, a variety of races, ethnicities, cultures and backgrounds are positively represented in class materials and curriculum.

202 responses



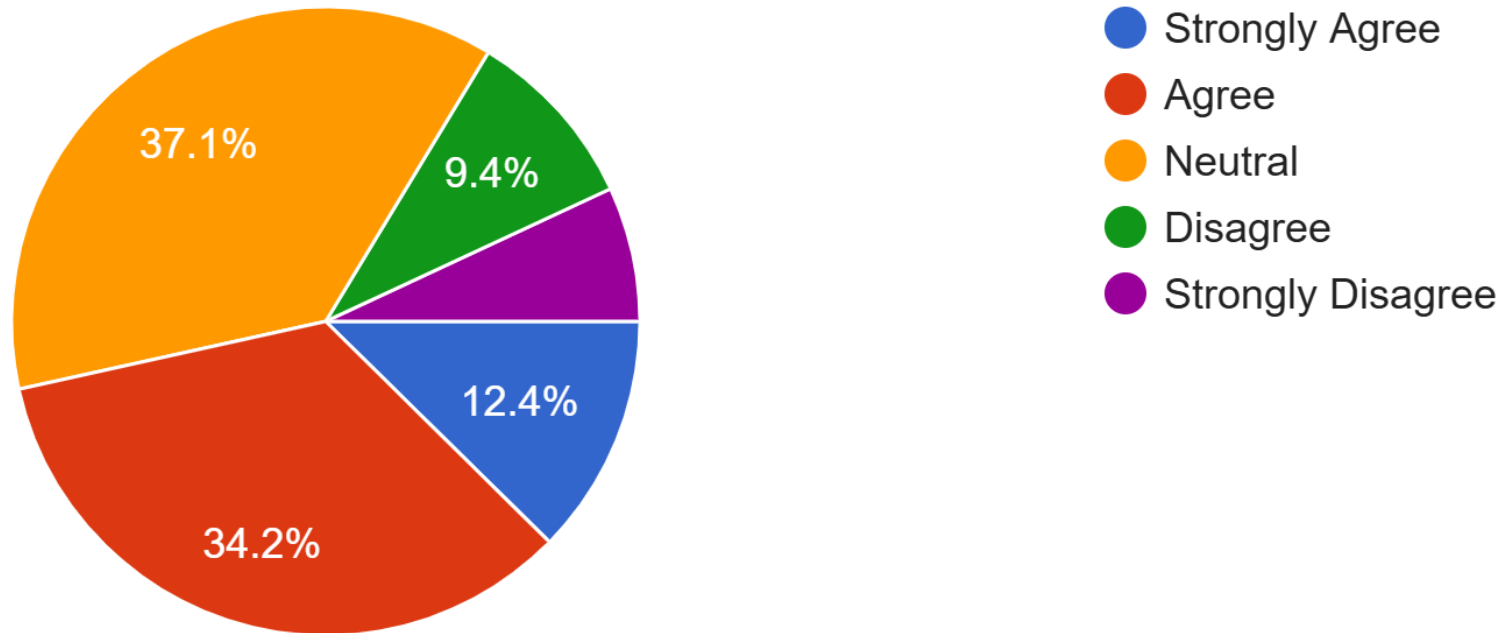
At FRCS, teachers treat students of different races, cultures, or backgrounds fairly.

202 responses



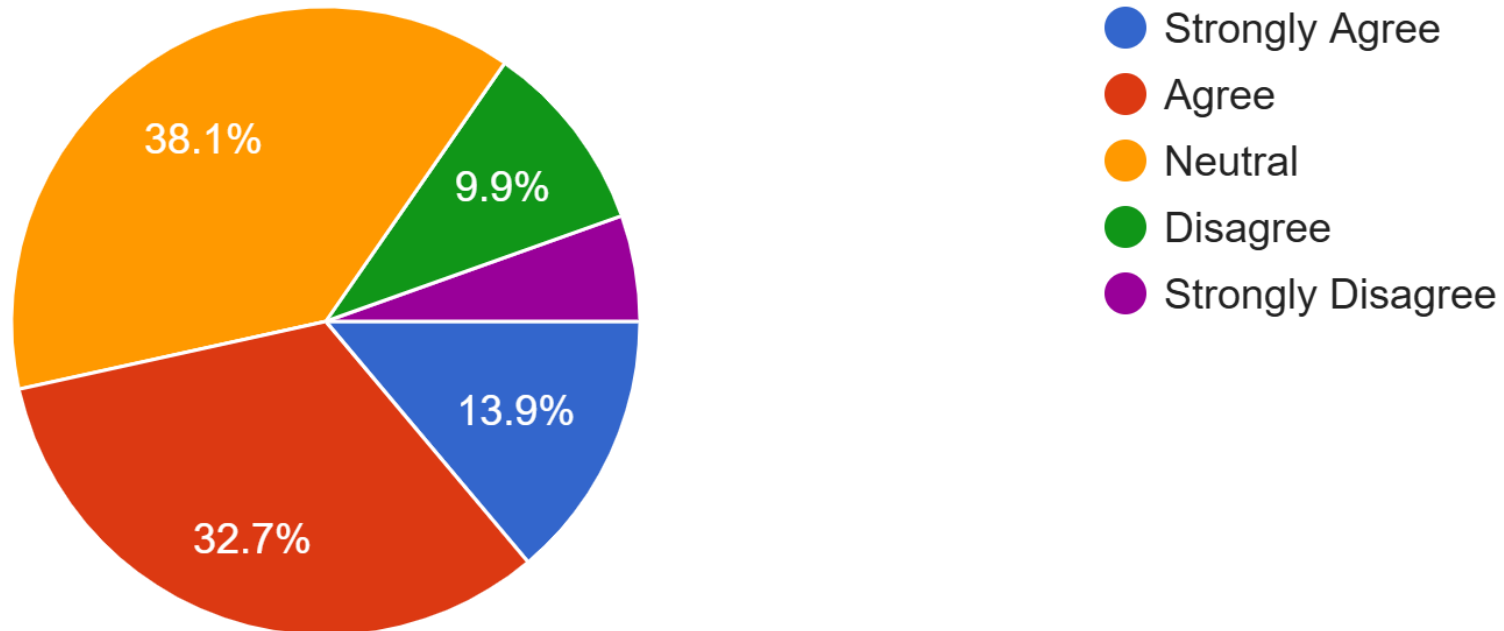
At FRCS, a variety of genders, gender identities, and expressions of sexual orientations are positively represented in the curriculum.

202 responses



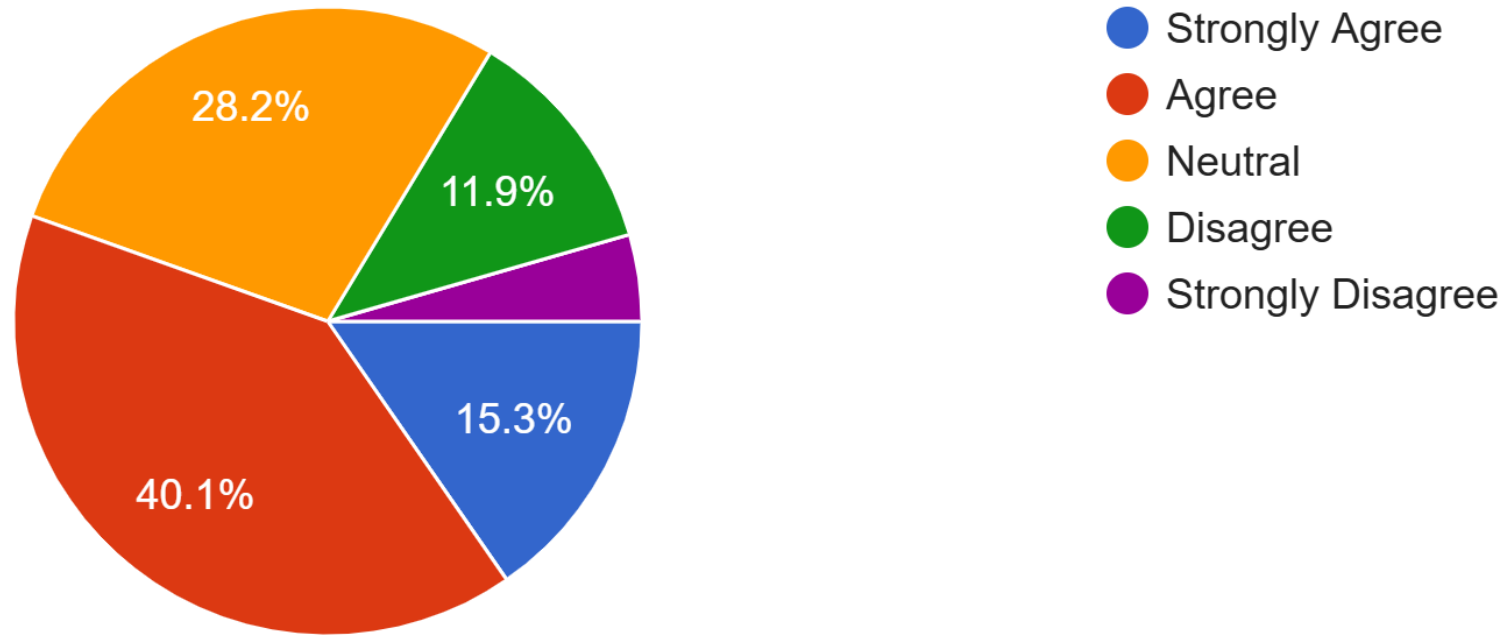
At FRCS, teachers treat students of different genders, gender identities and expressions and sexual orientations fairly.

202 responses



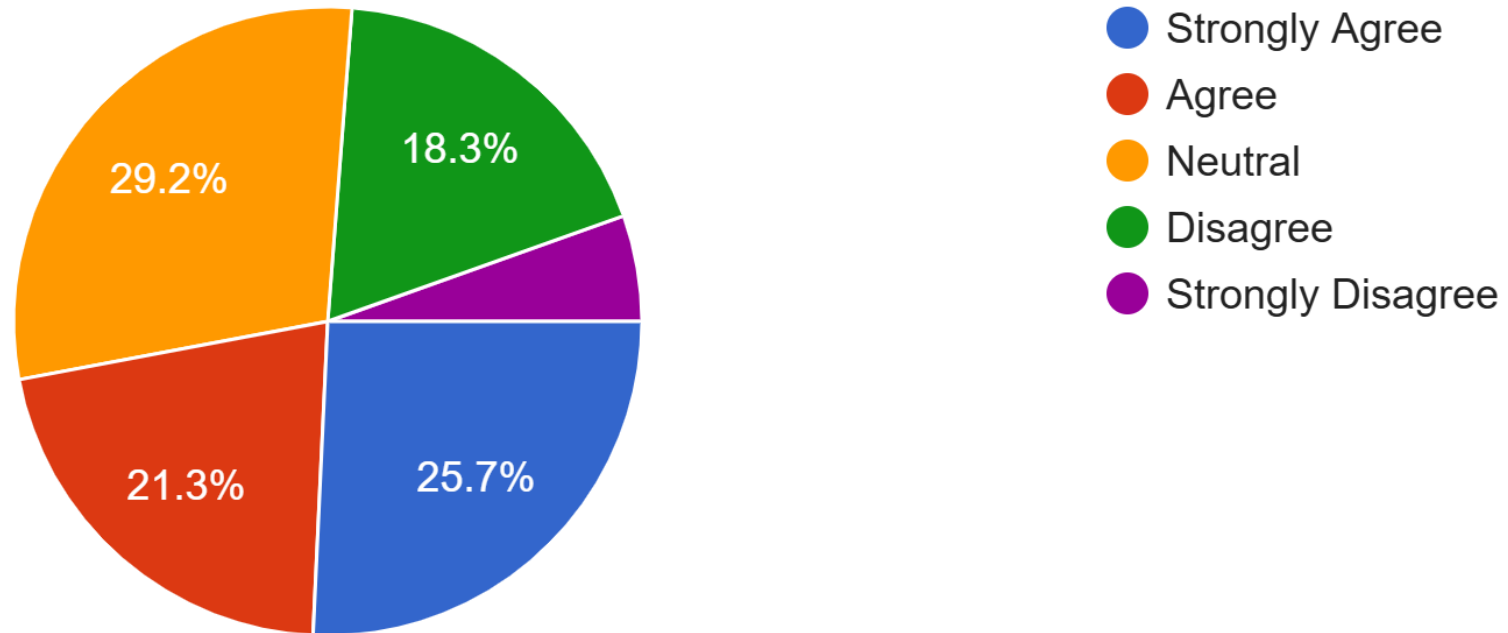
At FRCS, students with disabilities are included in all activities.

202 responses



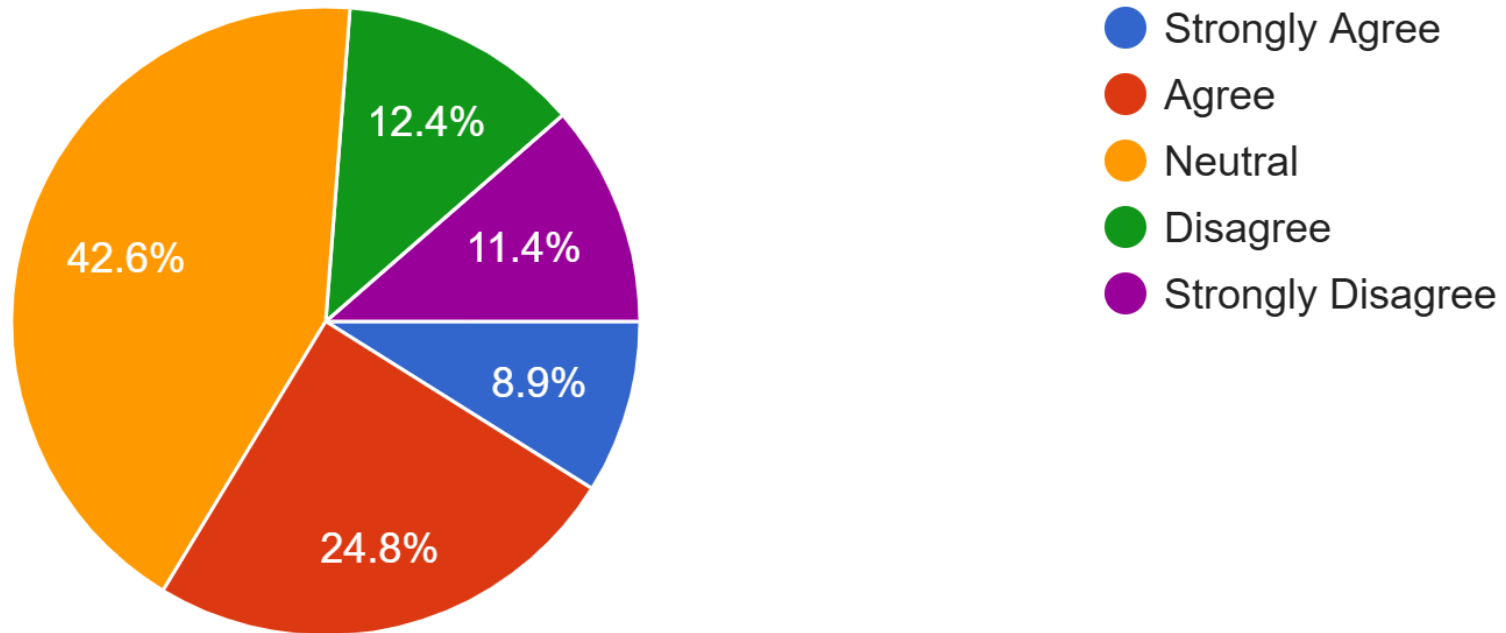
At FRCS, students harass, bully, or intimidate other students.

202 responses



Overall FRCS is a good place for students to learn.

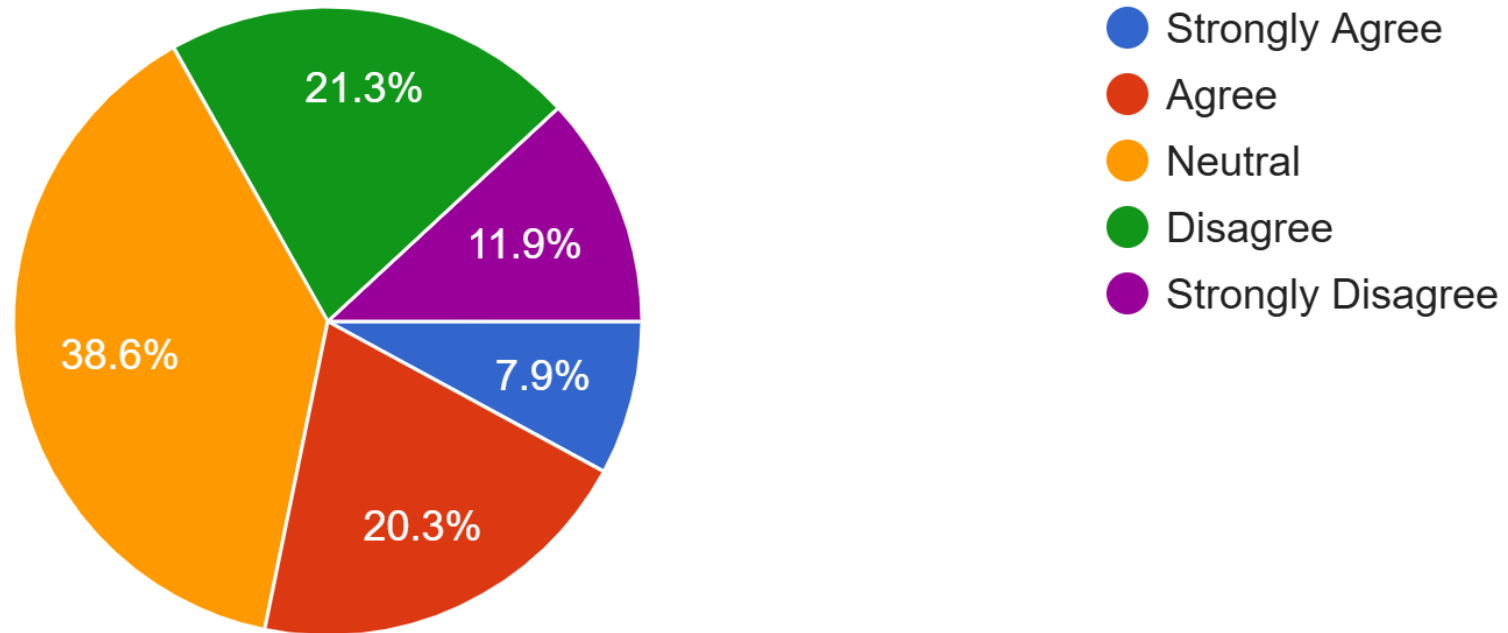
202 responses



Your Experience at FRCS

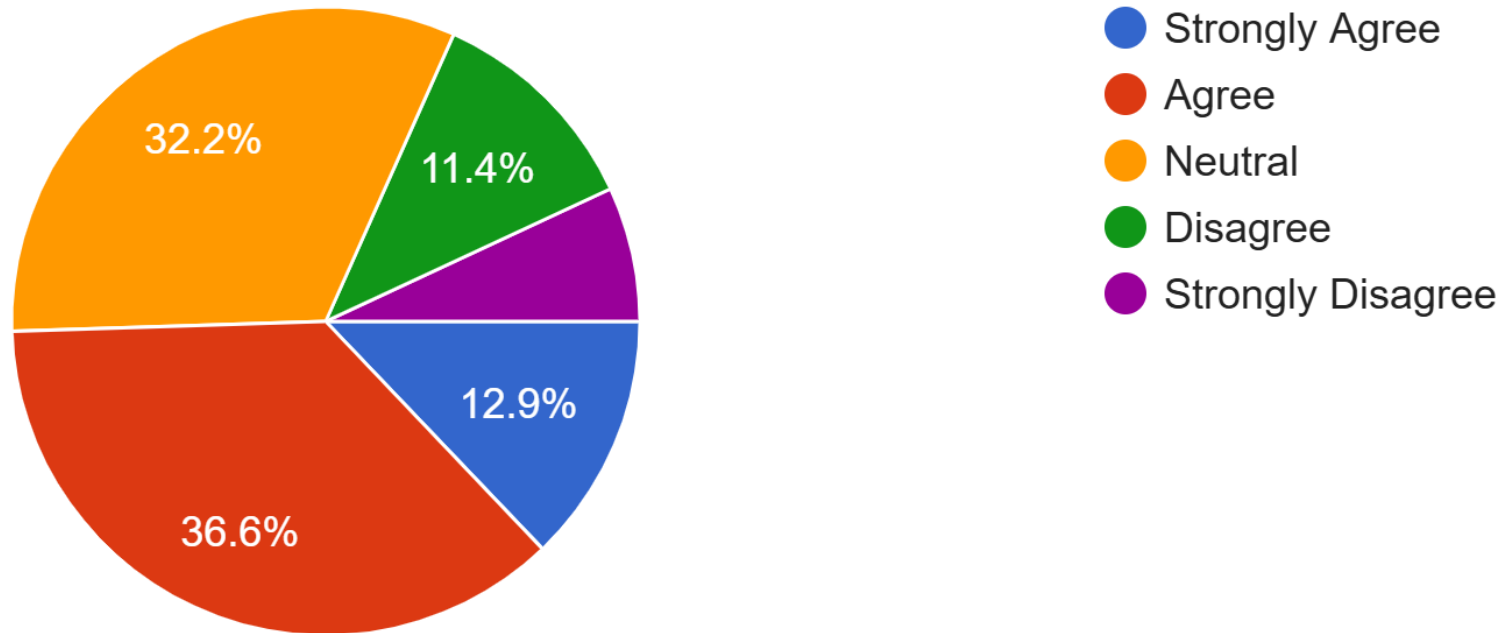
In general, teachers make their lessons relevant to my everyday life experiences.

202 responses



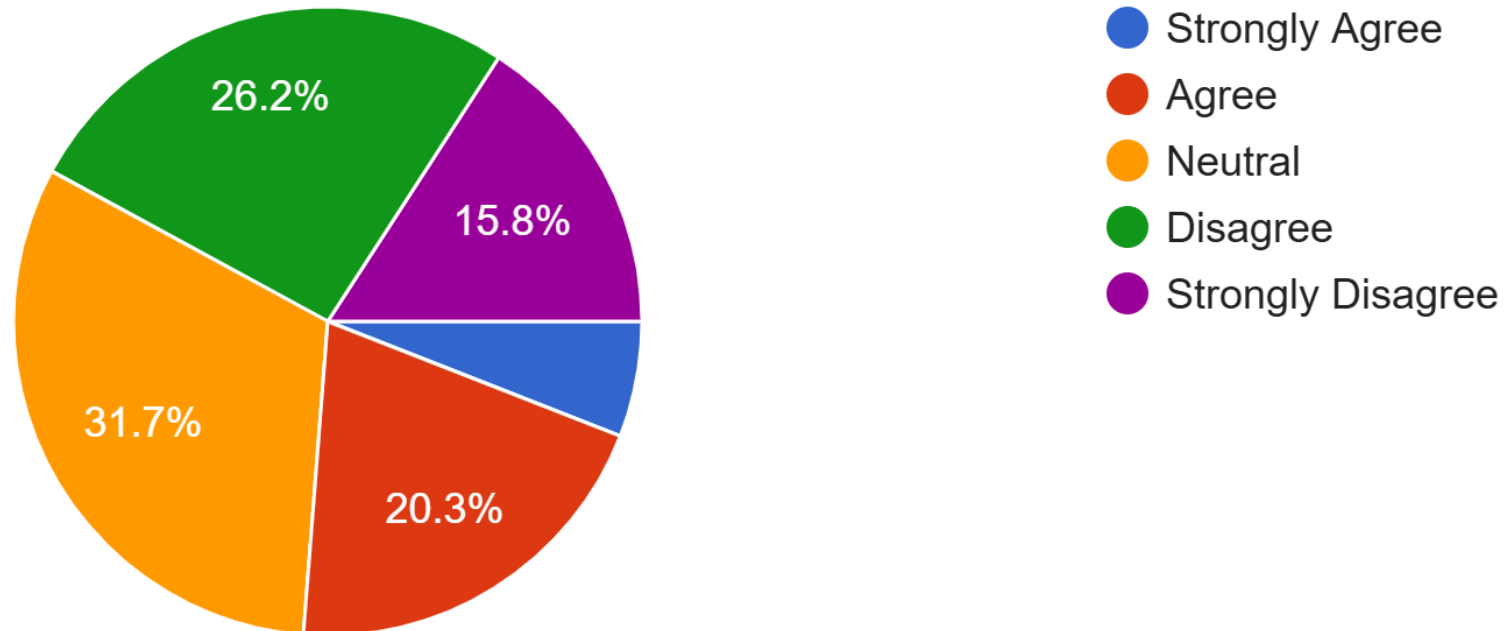
My teachers make learning expectations clear.

202 responses



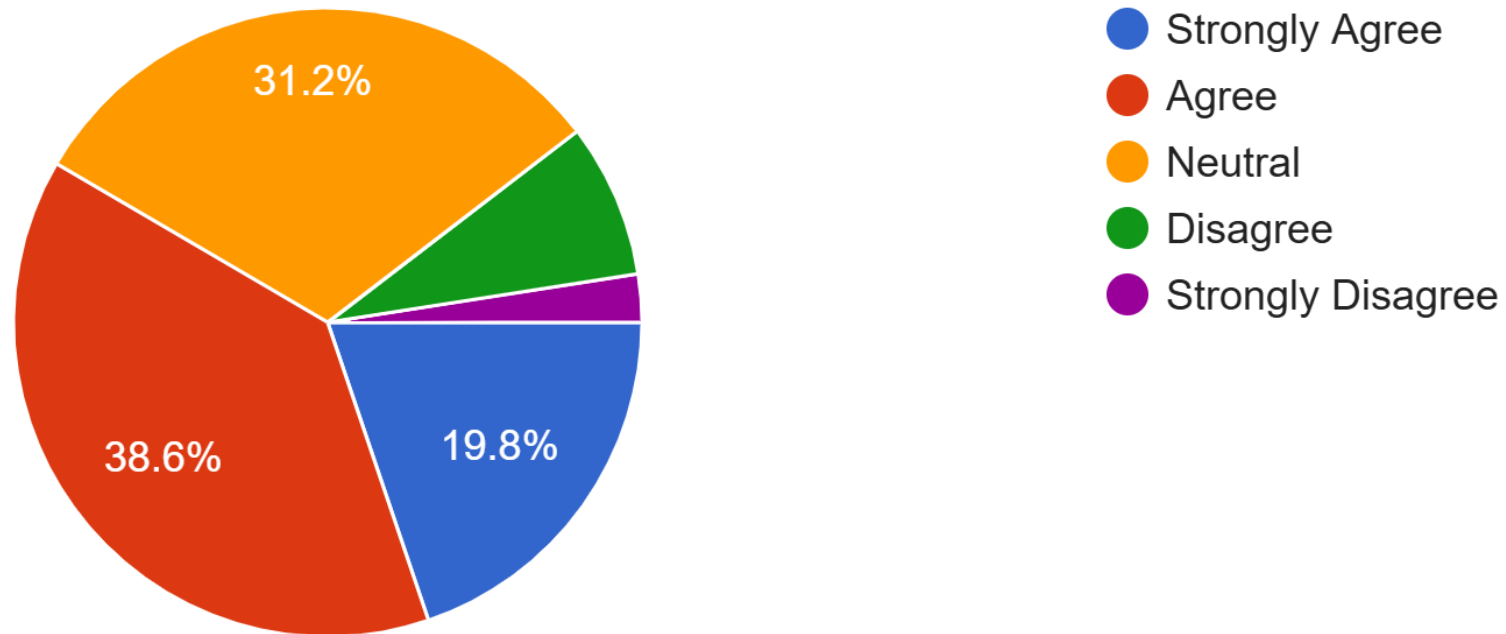
FRCS offers a wide enough variety of programs, classes, and activities to keep me interested in school.

202 responses



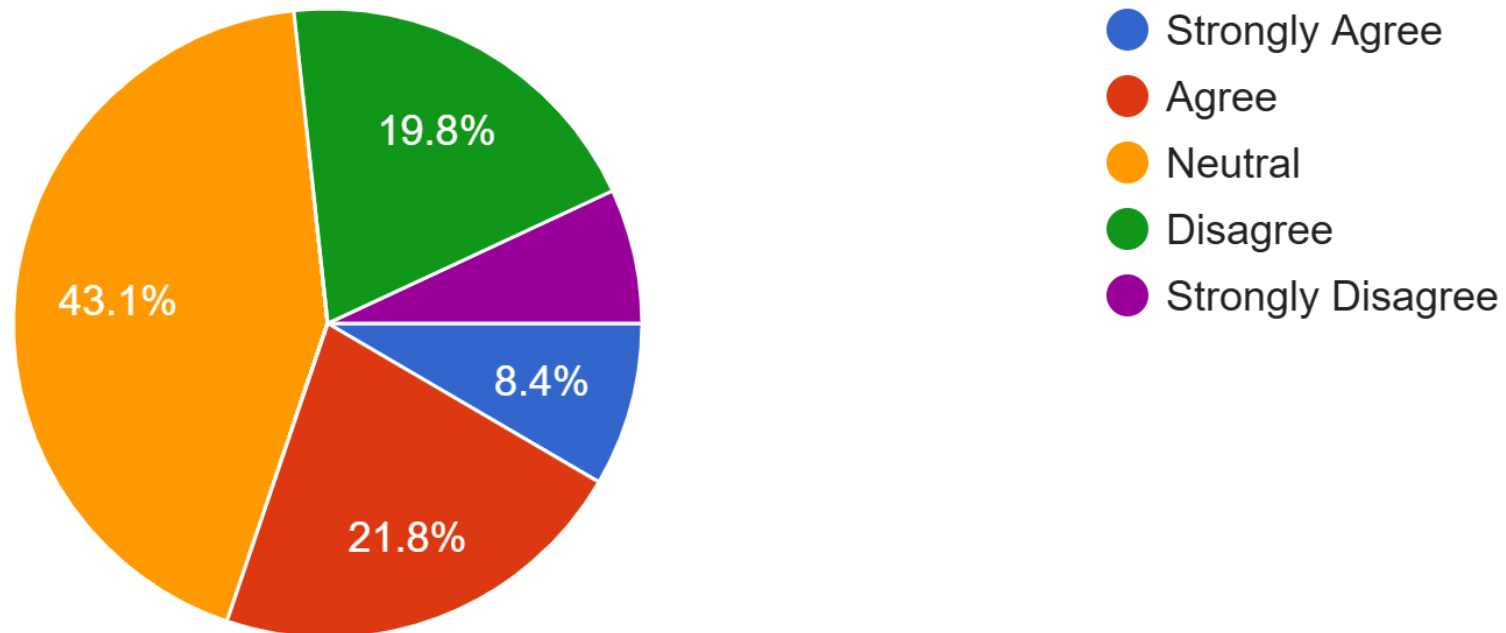
I feel that teachers respect my culture, background, and identity.

202 responses



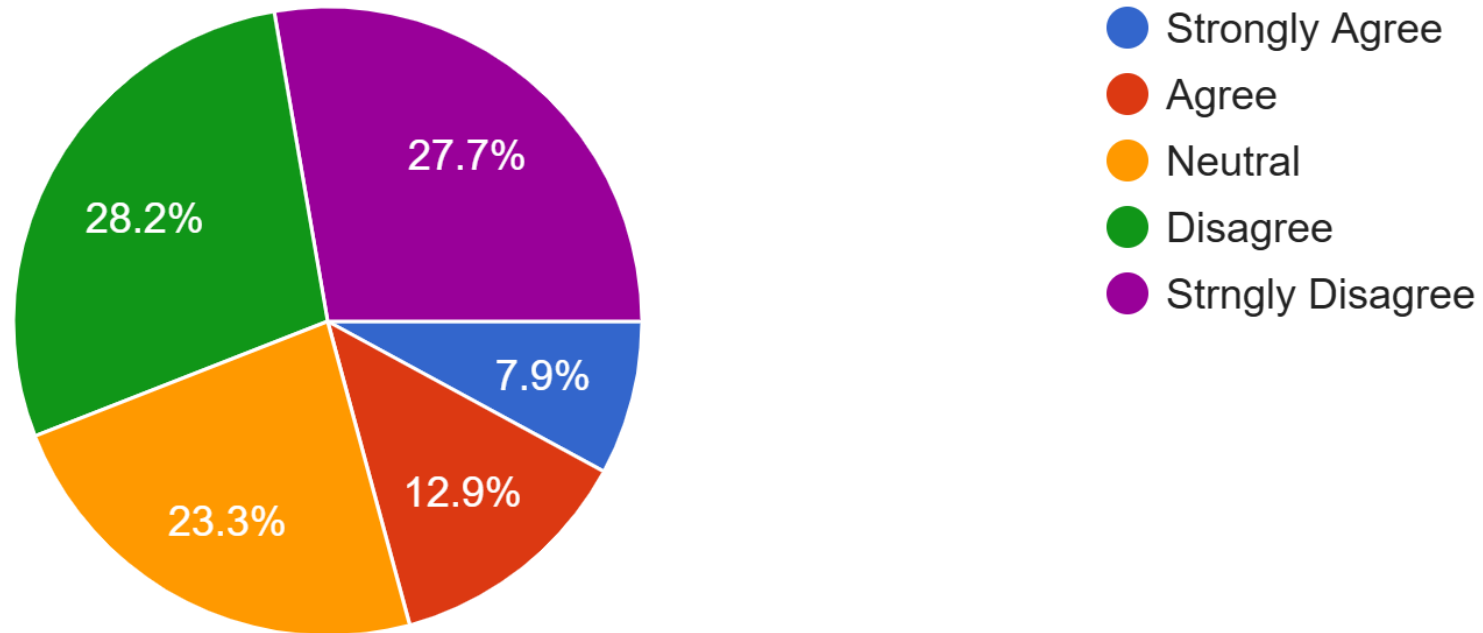
My teachers take into consideration how my background and identity affect my learning and interests.

202 responses



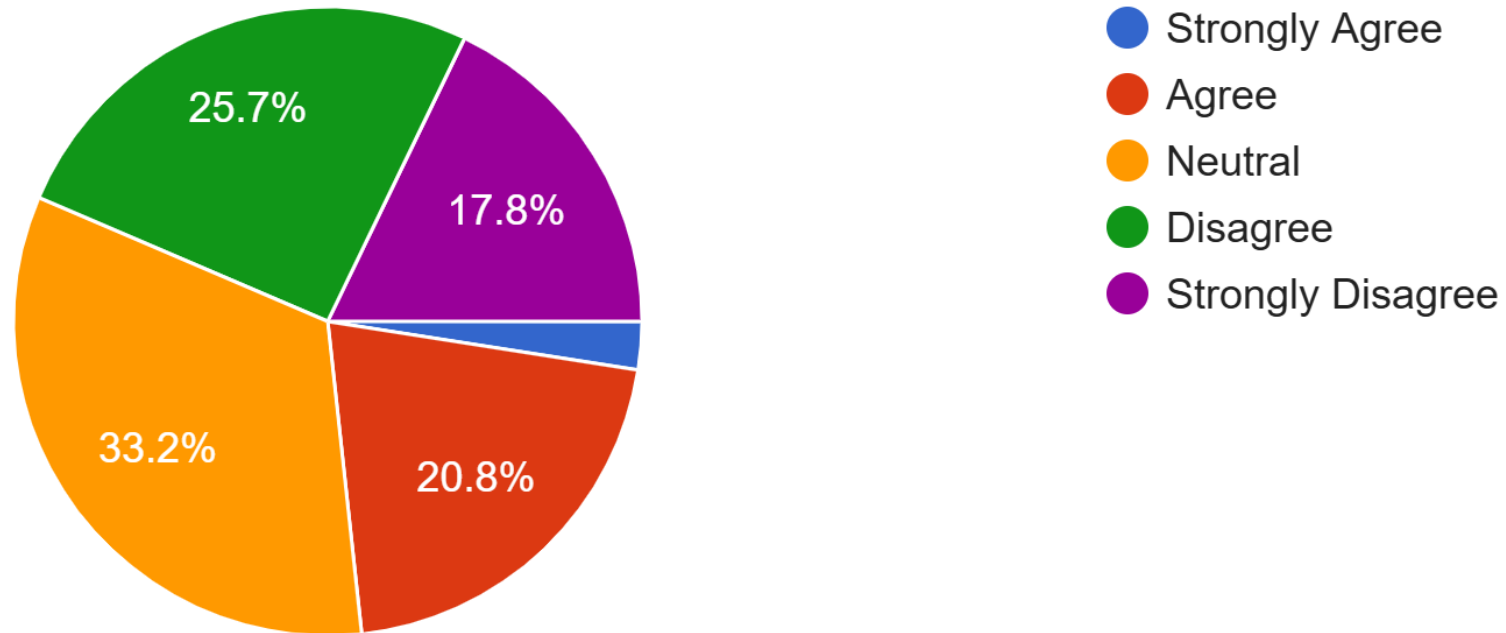
Adults at FRCS teach me important skills about money, like earning it, saving it, and spending it wisely.

202 responses



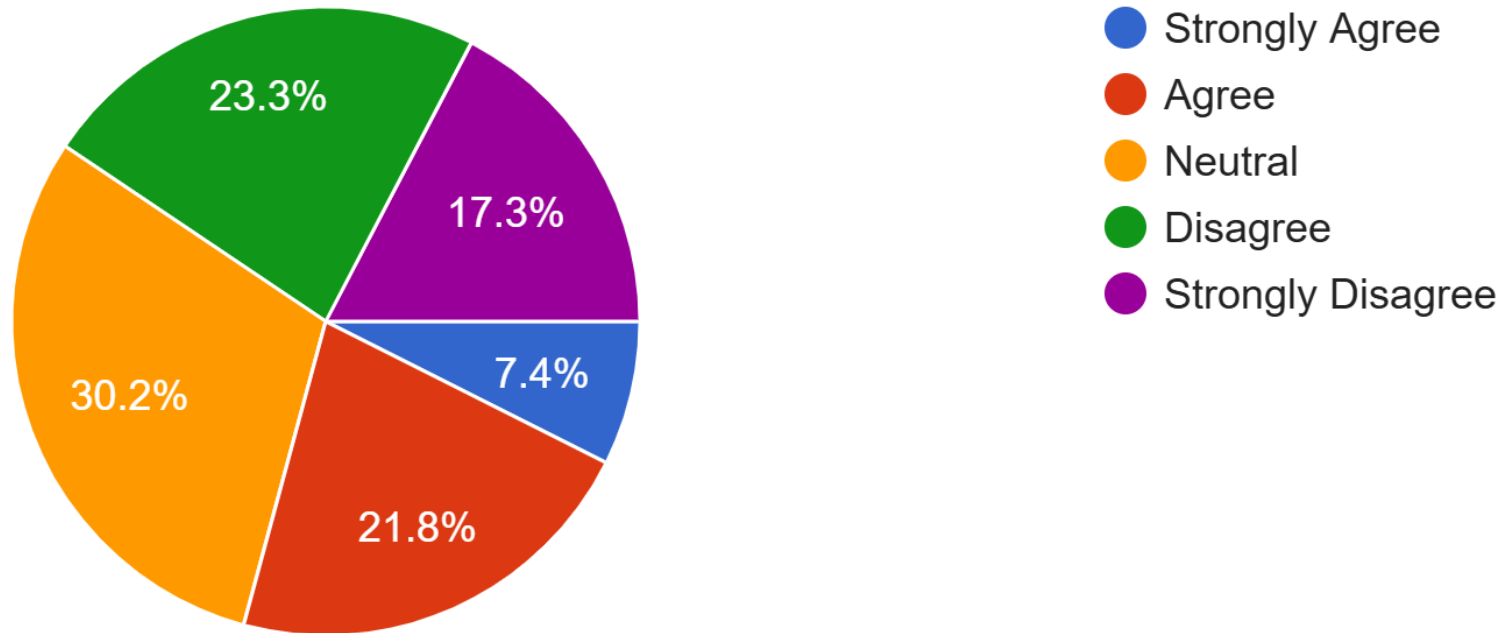
At this school, we have productive conversations about race and racism where I feel my voice is heard.

202 responses



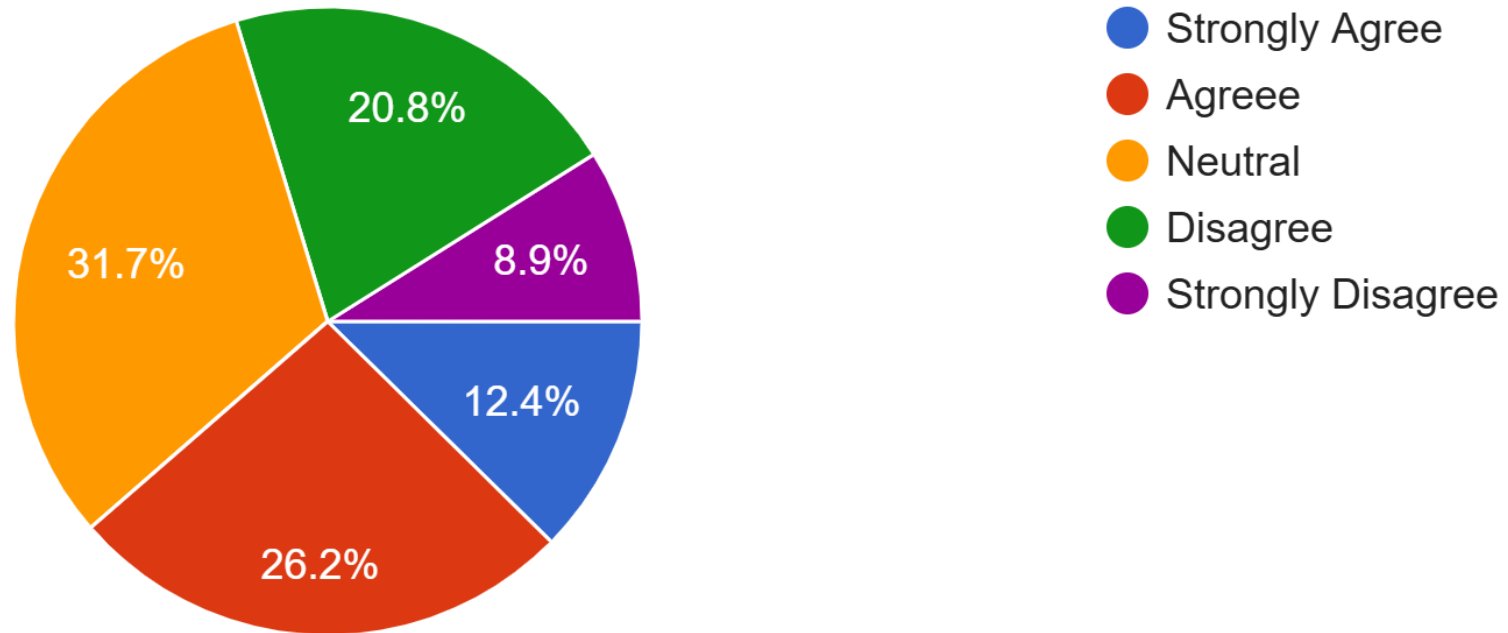
At FRCS, I have the opportunity to learn about different careers.

202 responses



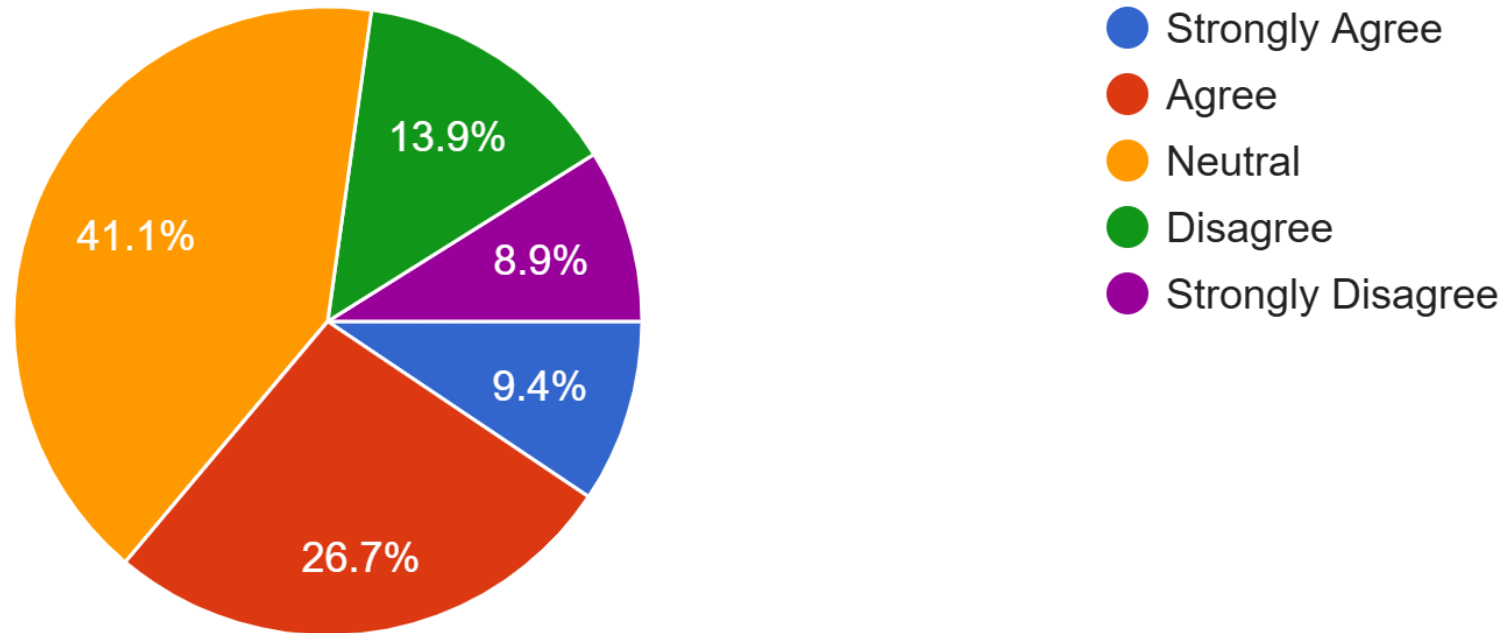
My teachers regularly ask if I have everything that I need to succeed in their class.

202 responses



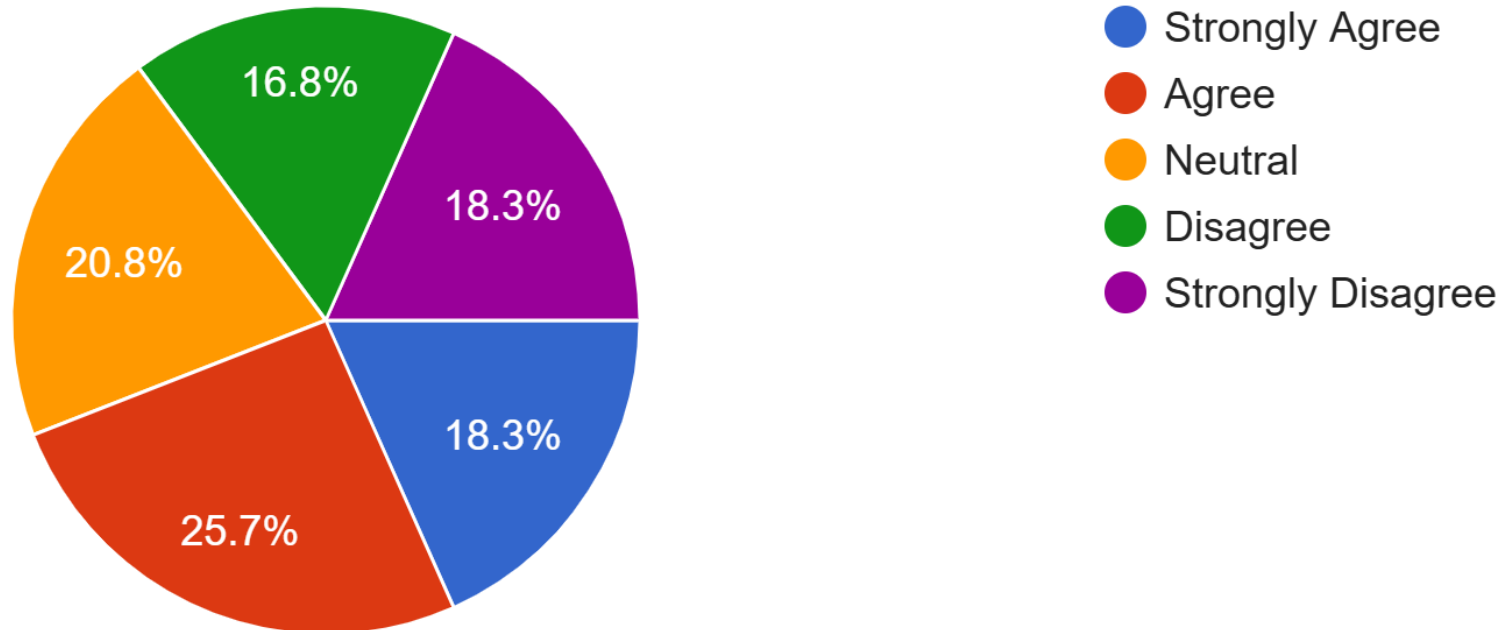
The lessons and classes at FRCS prepare me for the next step in my education.

202 responses



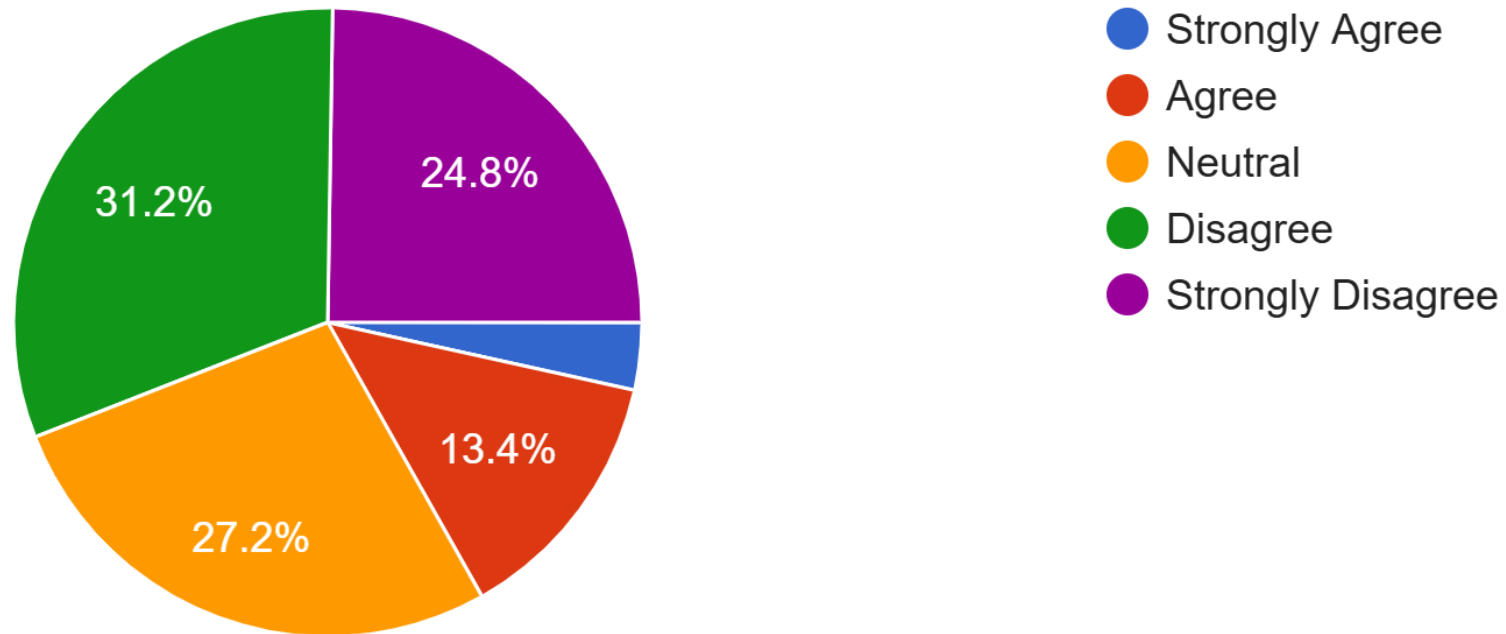
There is at least one adult at my school that I can confide in (trust and talk to about what's going on).

202 responses



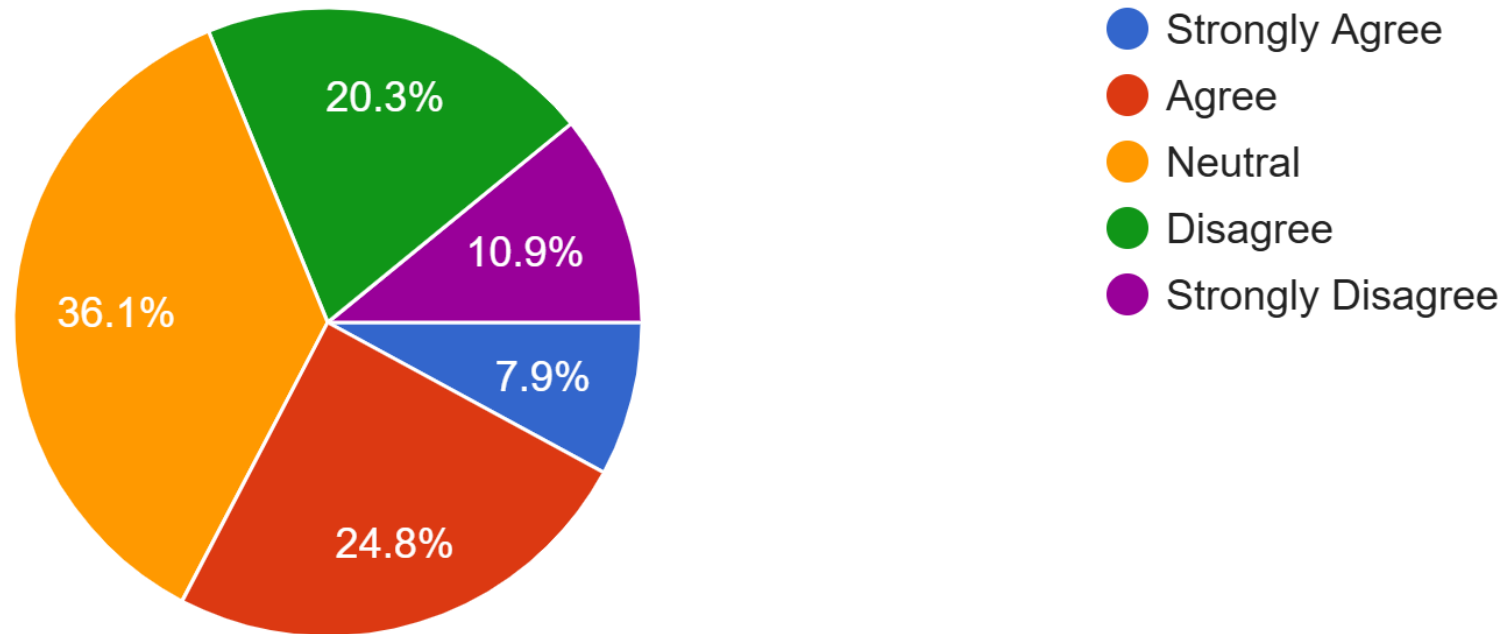
Adults at this school check in with me frequently about how I'm doing personally.

202 responses



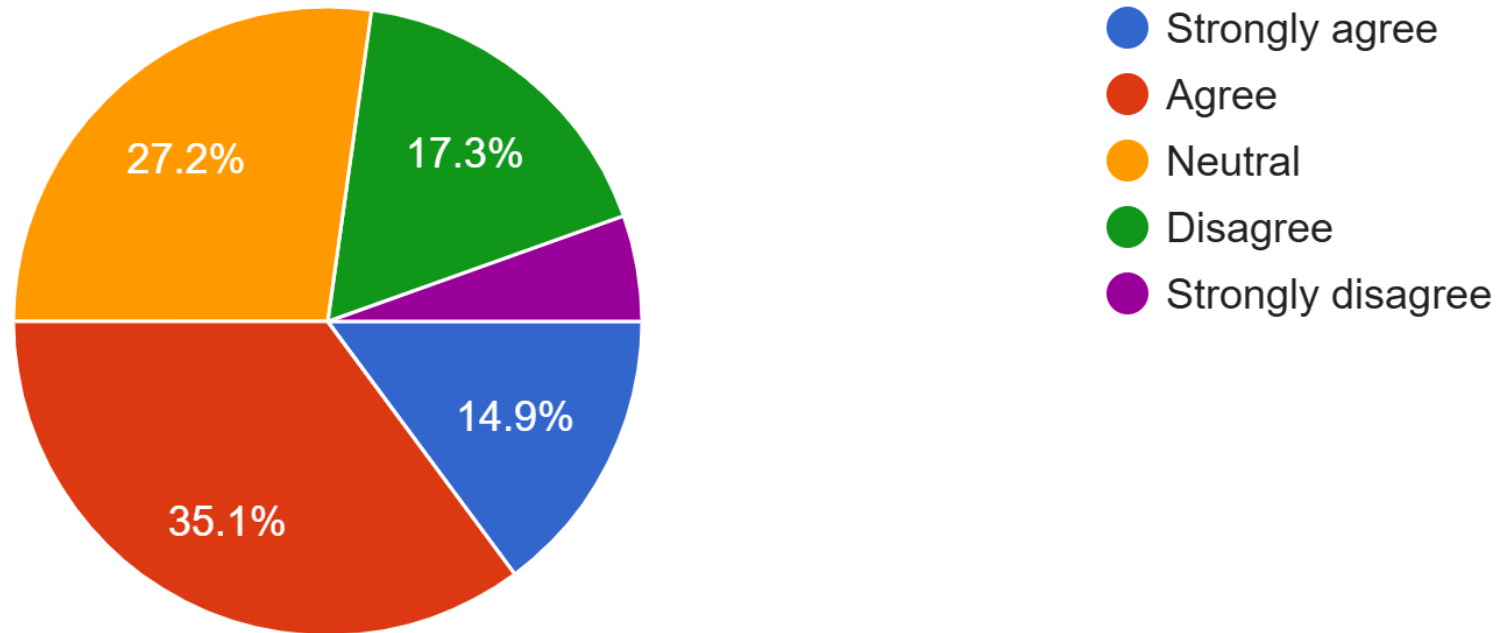
Adults at this school check in with me frequently about how I'm doing academically.

202 responses



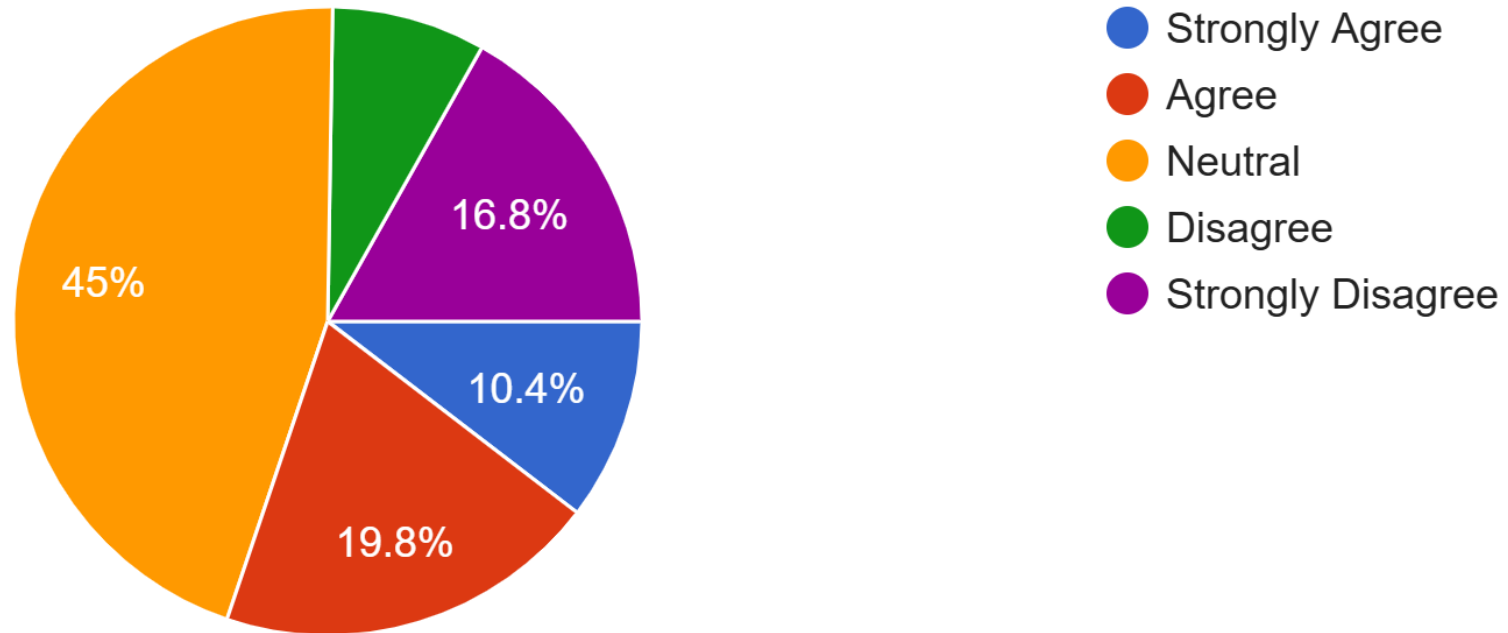
My teacher gives me specific suggestions about how I can improve my work in class.

202 responses



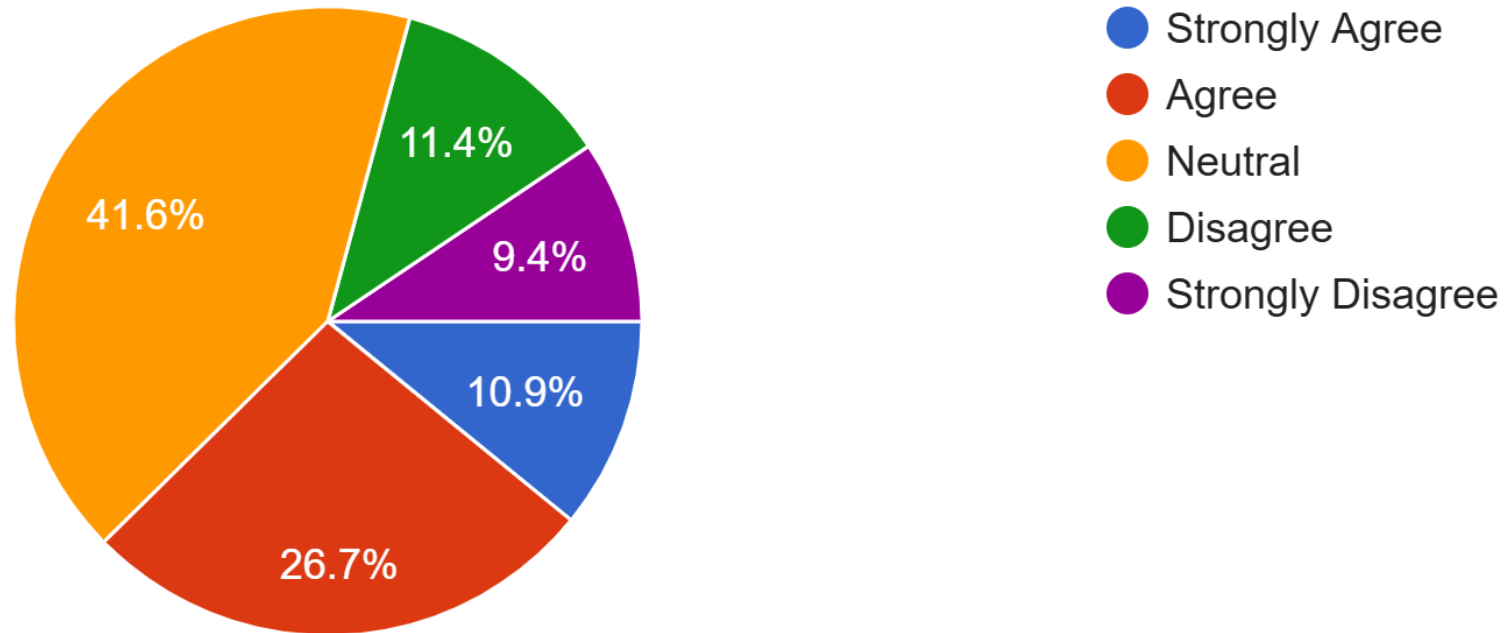
I feel like I belong at this school.

202 responses



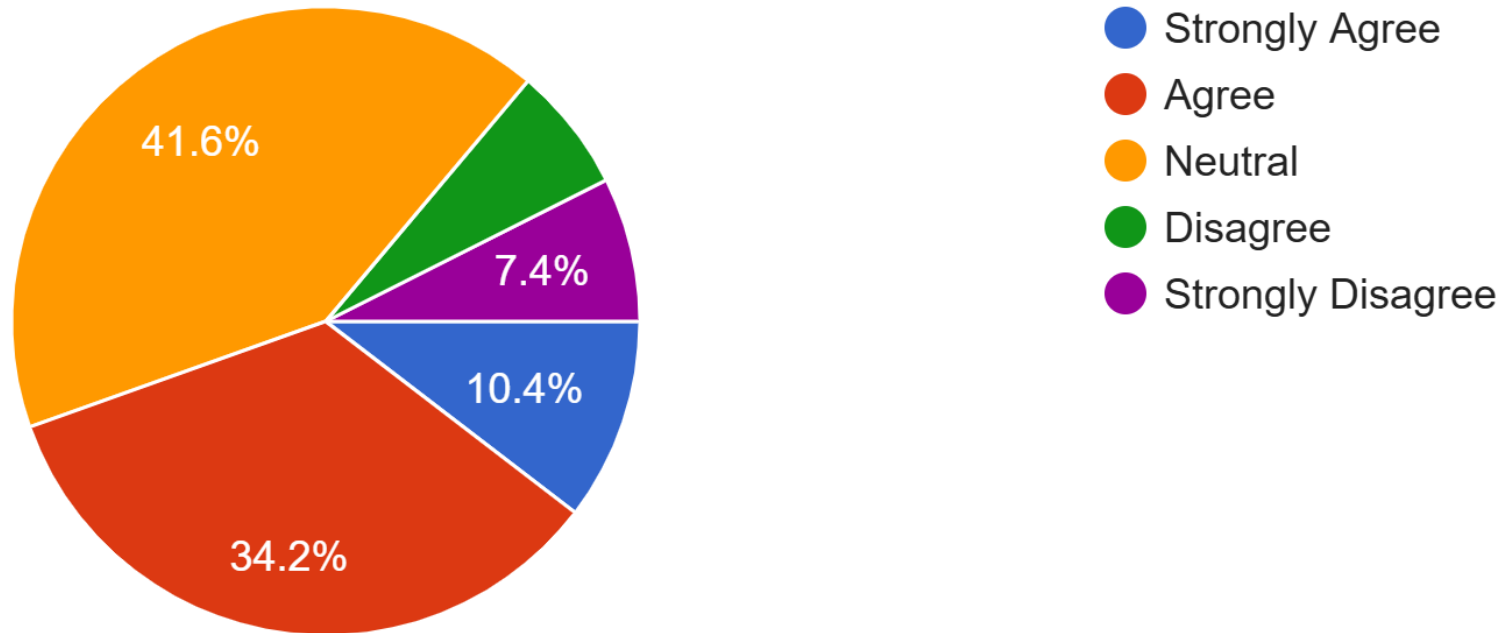
My teachers are open to students' ideas, suggestions, and comments.

202 responses



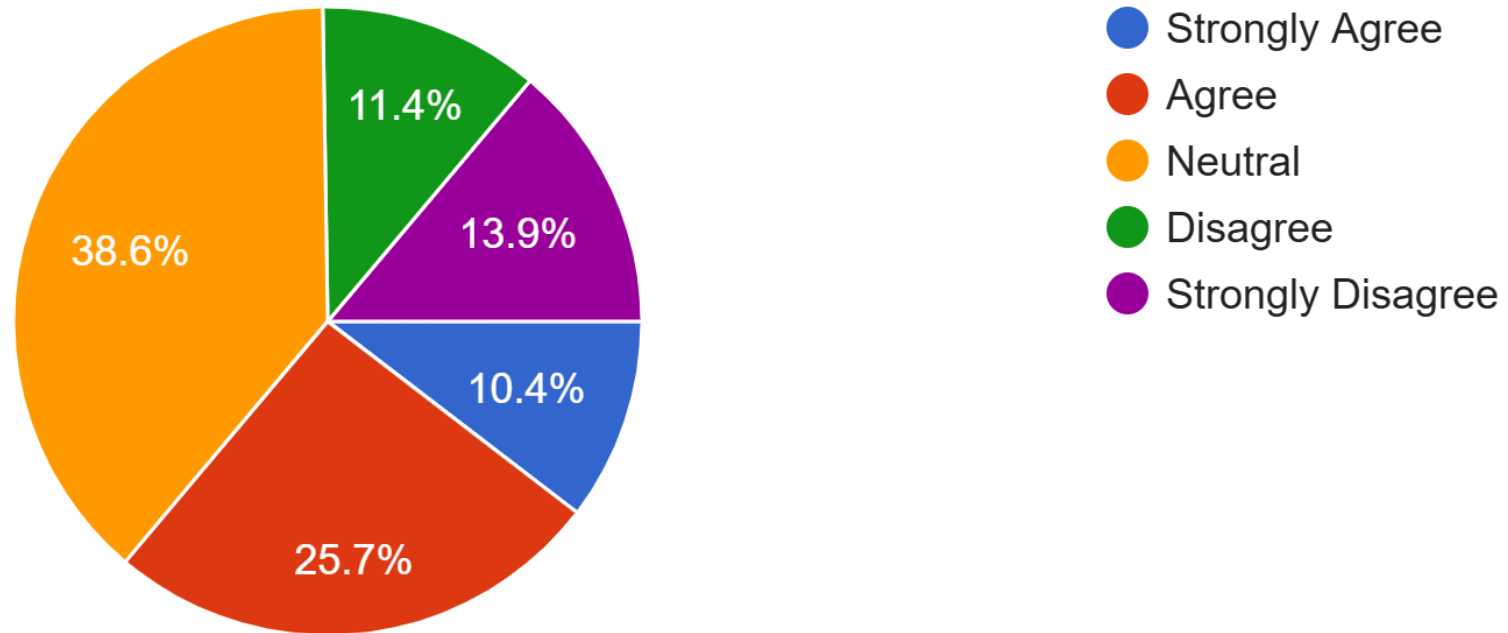
My teachers treat me with respect.

202 responses



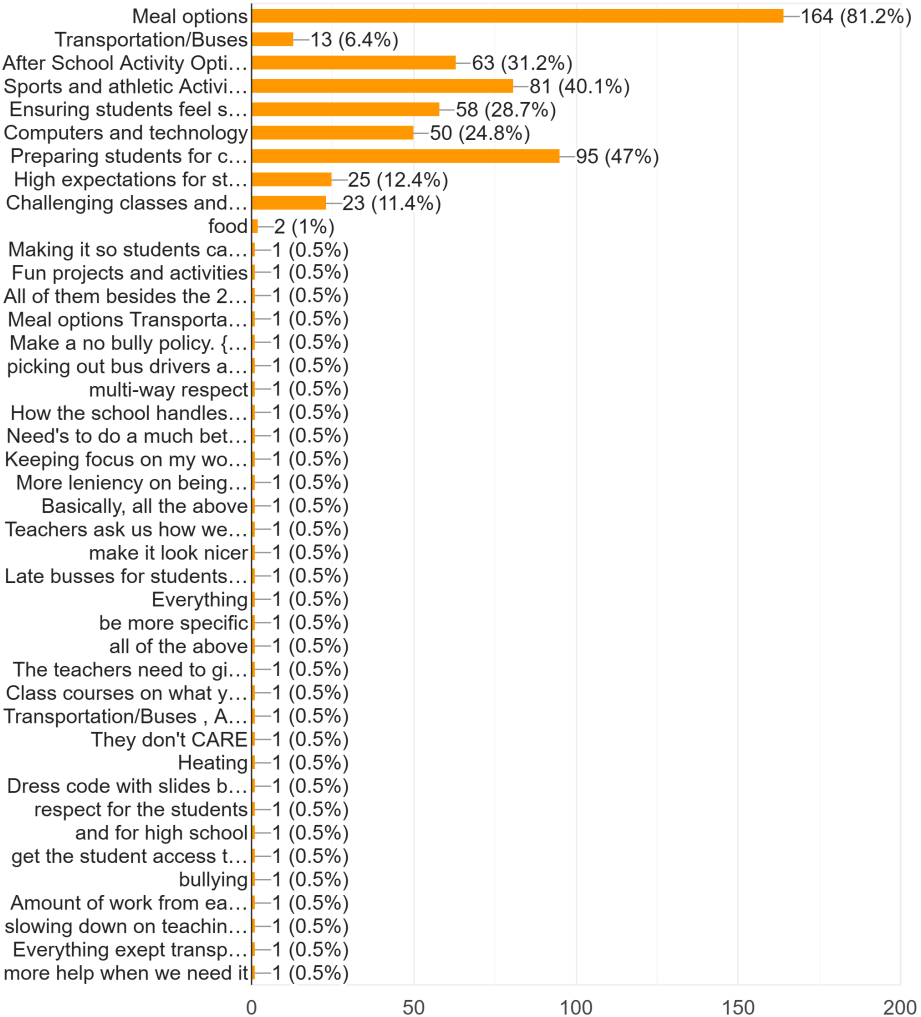
I feel safe at FRCS.

202 responses



What are the top 3 things FRCS needs to improve?

202 responses



Thematic Summary of Open Ended Items

Theme Frequency Summary

Question 1: "What are the top 3 things FRCS needs to improve?"

Theme	Mentions	% of Students
Food & Meals	165	82%
Student Behavior & Respect	142	70%
After School Activities	118	58%
College & Career Prep	97	48%
Sports & Athletics	94	47%
Safety & Security	60	30%
Technology & Computers	53	26%
Academic Challenge & Pacing	50	25%
Transportation & Buses	17	8%
Other themes	<5 each	<2%

Question 2: "Is there anything else you would like to share?"

Theme	Mentions
Food & Meals	27
Student Behavior & Respect	23
Teacher Quality & Respect	22
Academic Challenge & Pacing	10
Bullying & Harassment	7
Other themes	2-6 each

Theme 1: Food & Meals (165 mentions - 82% of students)

Status: CRITICAL EMERGENCY - Mentioned by more than 4 out of 5 students

Key Issues:

- Food quality described as poor, raw, expired, disgusting
- Students reporting getting sick from food
- Very small portions
- Lack of variety and choice
- Requests for specific vendors (Papa Gino's, McDonald's)
- Food safety concerns (raw chicken, expired food)

Representative Quotes:

- *"THE LUNCH in 5th grade i threw up from the lunch the CHICKEN RAW NOT COOKED NOR SEASONED"*
- *"The food rations are poor"*
- *"we NEED better food what we are given is sickening"*

Theme 2: Student Behavior & Respect (142 mentions - 70% of students)

Status: CRITICAL - Mentioned by 7 out of 10 students

Key Issues:

- Students treating each other disrespectfully
- Peer conflicts and drama
- Loud, disruptive behavior
- Younger students cursing excessively
- "Mean girls" culture
- Students being annoying or rude to peers
- Need for nicer, more respectful students

Representative Quotes:

- *"There needs to be nicer kids"*
- *"people tend to keep people out of groups, they hate, they bully, and they say racially inappropriate names"*
- *"They need to tell theses students to be more respectful to others"*

Theme 3: After School Activities (118 mentions - 58% students)

Status: MAJOR PRIORITY - Mentioned by more than half of students

Key Issues:

- Want more after-school activity options
- Limited clubs and programs
- Need for more structured activities
- Desire for more engagement opportunities

Representative Quotes:

- *"After School Activity Options"* (extremely common)

Theme 4: College & Career Prep (97 mentions - 48% of students)

Status: MAJOR PRIORITY

Key Issues:

- Want better preparation for future
- Need career exploration
- Want to understand post-middle school options

Representative Quotes:

- *"Preparing students for college and career"* (very common phrase)
- *"I would most definitely want the school to be able to give students better opportunities for sports they would want to play"*

Theme 5: Sports & Athletics (94 mentions - 47% of students)

Status: MAJOR PRIORITY

Key Issues:

- Want more sports programs
- Need better basketball programs for middle schoolers
- Field and facility needs

Representative Quotes:

- *"there should be more basketball programs for middle schoolers"*
- *"more basketball game"*

Theme 6: Safety & Security (60 mentions - 30% of students)

Status: CRITICAL CONCERN

Key Issues:

- Students not feeling safe at school
- Bathroom safety and cleanliness
- Physical safety concerns
- Fear and intimidation

Representative Quotes:

- *"Ensuring students feel safe"* (common selection)
- *"this has been the worst years of my life I have been a victim of body shame and over all I wish the school would do something but they never have and never will it has been hell every day alive"*
- *"I want the adults to not tell our parents about our personal problems, because some parents hit their kids for that"*

Theme 7: Technology & Computers (53 mentions - 26% of students)

Status: MODERATE PRIORITY

Key Issues:

- Computer quality and access
- Want to take Chromebooks home for homework
- Internet/technology restrictions
- Phone use during lunch/recess requested
- Access to reading sites (Wattpad mentioned)

Representative Quotes:

- *"to let us bring our Chromebooks to our house to work on assignments that we cant work on at home"*
- *"I think it will be the best option for the school to allow kids to use their phones recess/lunch including Inside recess"*
- *"get the student access to reading site like wattpad"*
- *"for indoor recess there is not really anything we can do other than just talk and do some card games which is in my opinion"*

Theme 8: Academic Challenge & Pacing (50 mentions - 25% of students)

Status: MODERATE-HIGH PRIORITY with SERIOUS CONCERNS

Key Issues:

- Lessons moving too fast
- Not enough time to learn material
- One week per topic then quiz - can't keep up
- Teachers not teaching properly
- Need more time to understand concepts
- Want more challenging courses

Representative Quotes:

- *"Ms.Thibbs gives us one week to learn smth then we do a quiz then we move on I can't keep up"*
- *"slowing down on teaching us lessons like giving us time on quizzes... every time class is almost done he always telling us how much time is left and telling us just to guess which makes stress"*



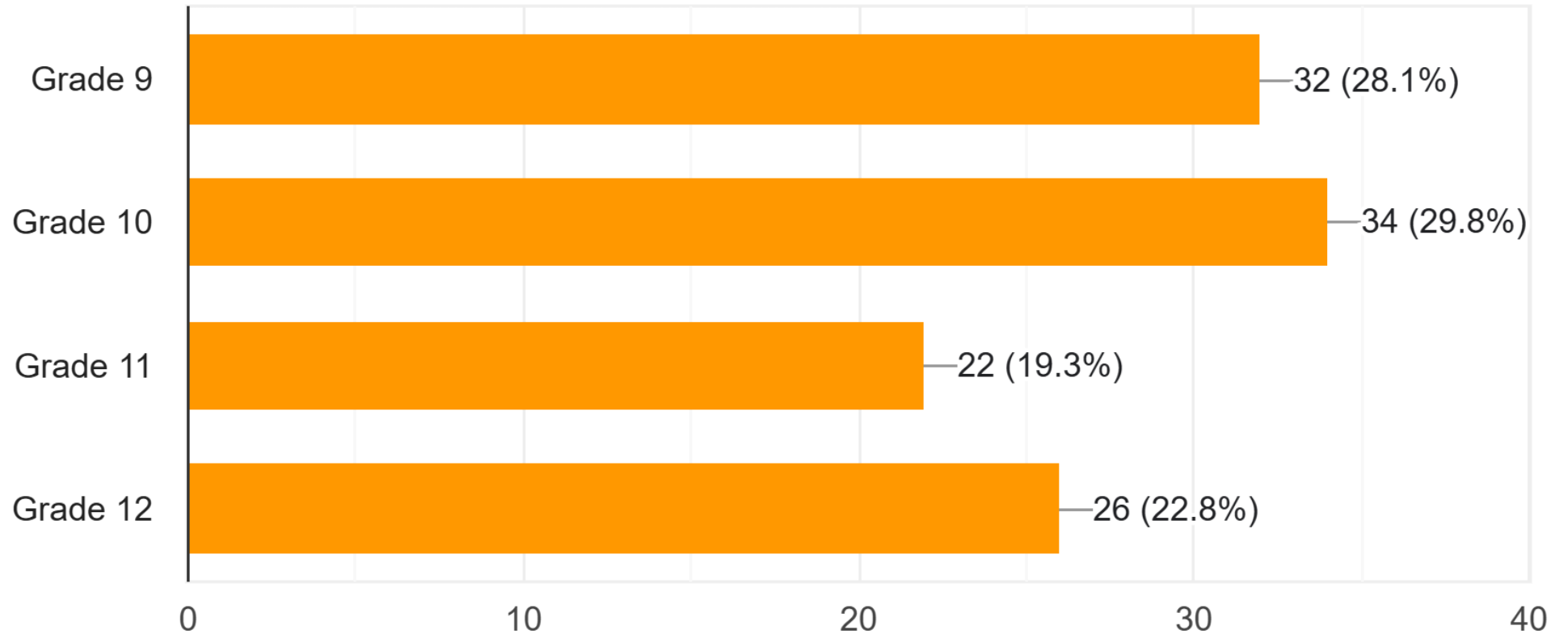
FRCS Strategic Planning Student Survey: Grades 9-12

NOVEMBER 2025

Connection to FRCS

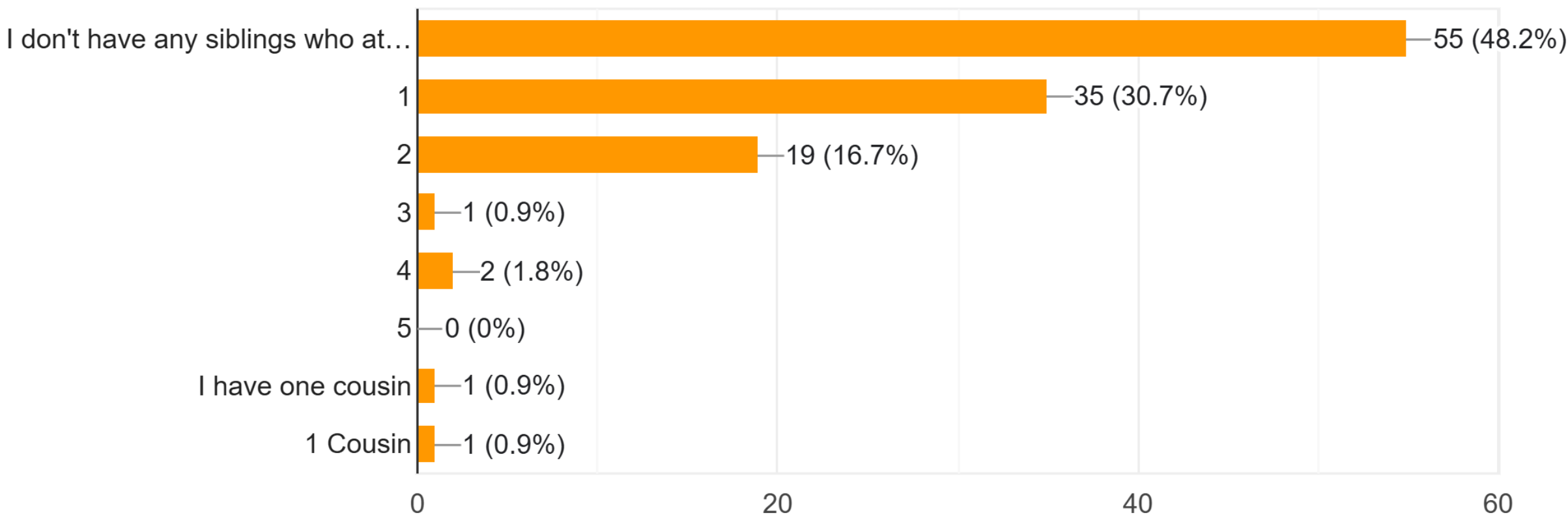
What grade are your currently in?

114 responses



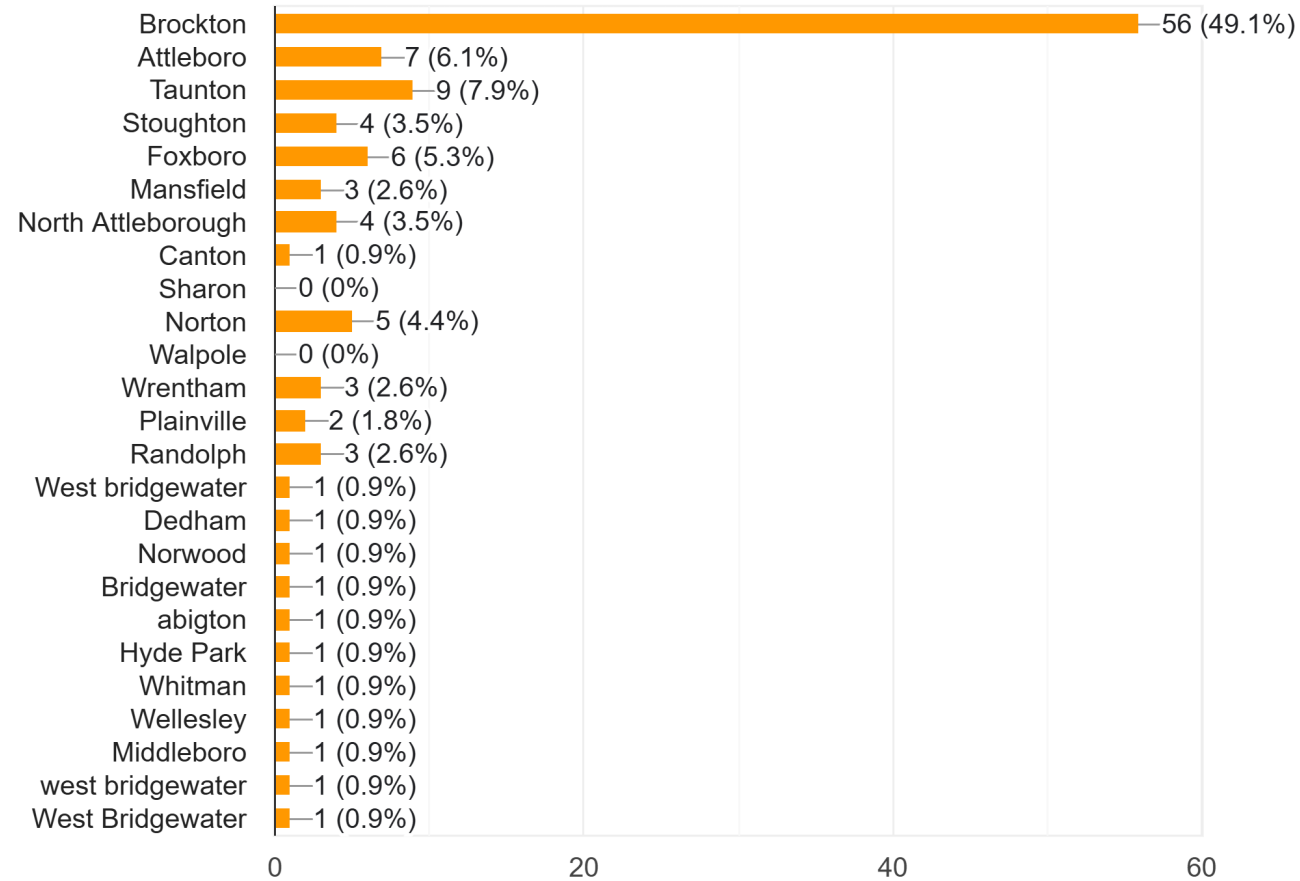
How many siblings do you have who also attend FRCS

114 responses



Where do you live?

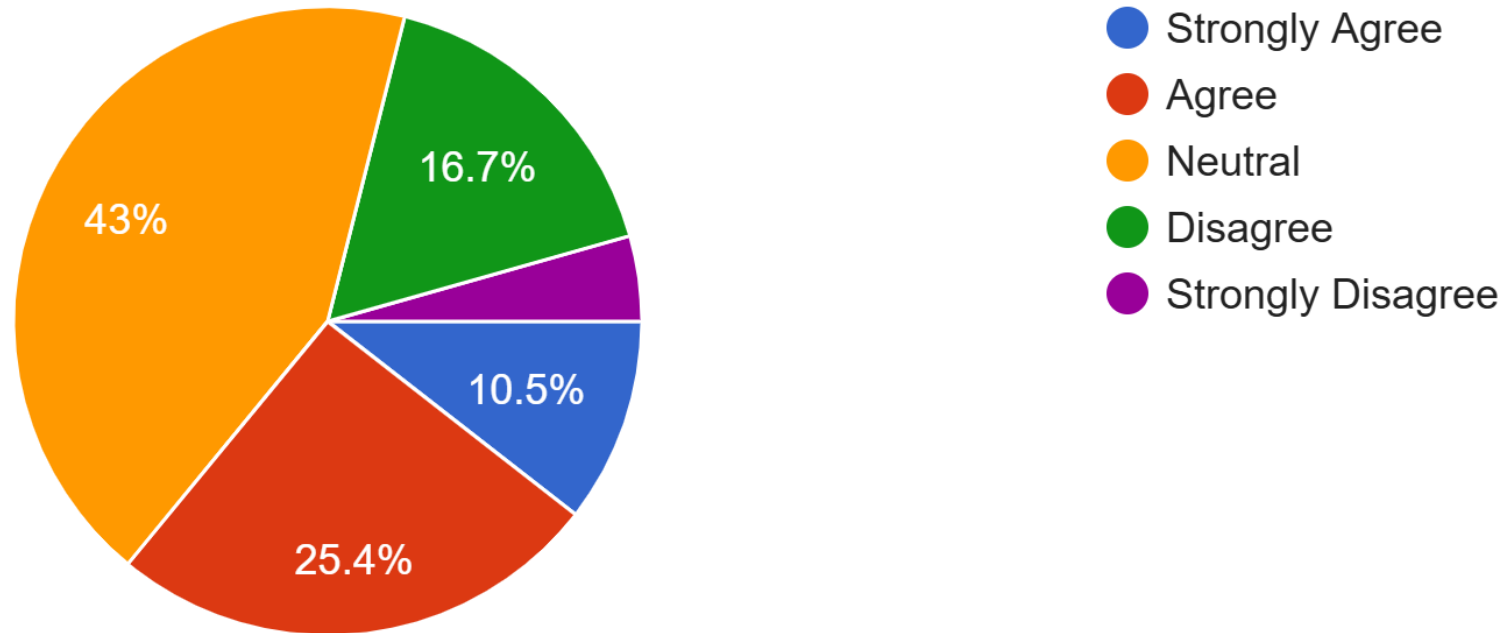
114 responses



General Assessment of FRCS

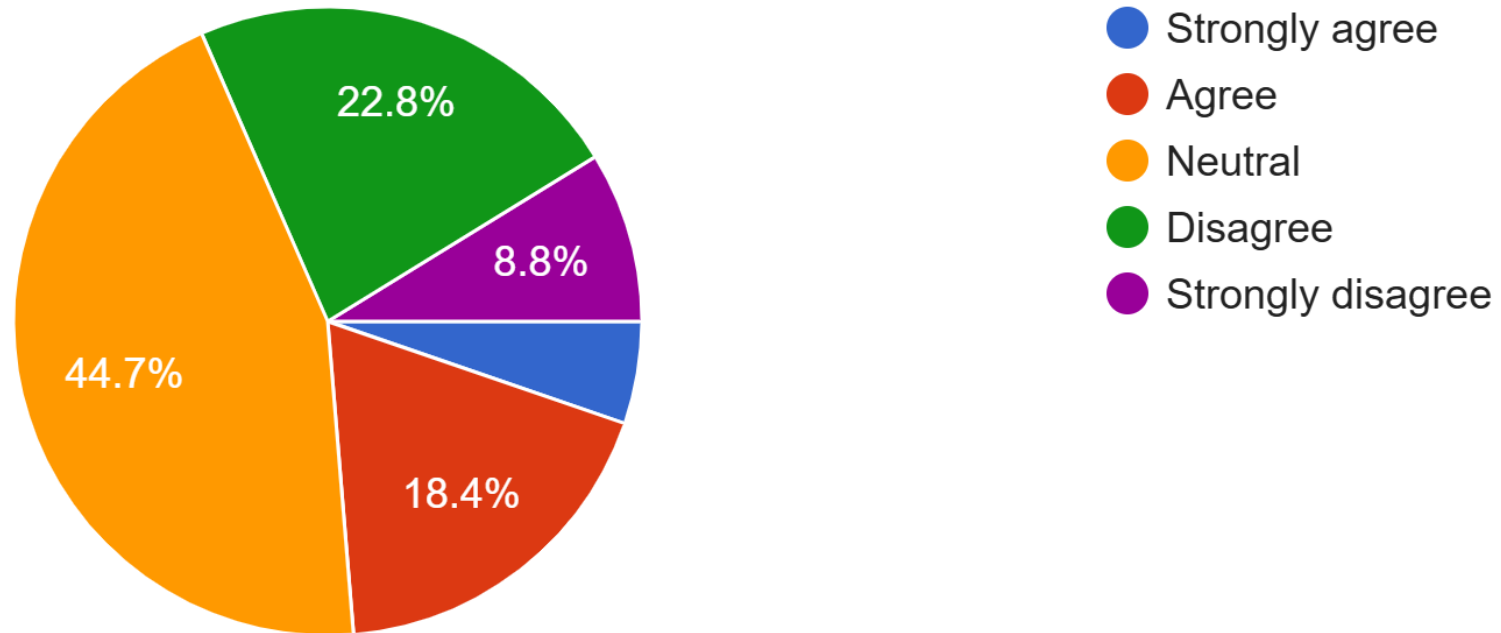
Students at FRCS treat each other with respect.

114 responses



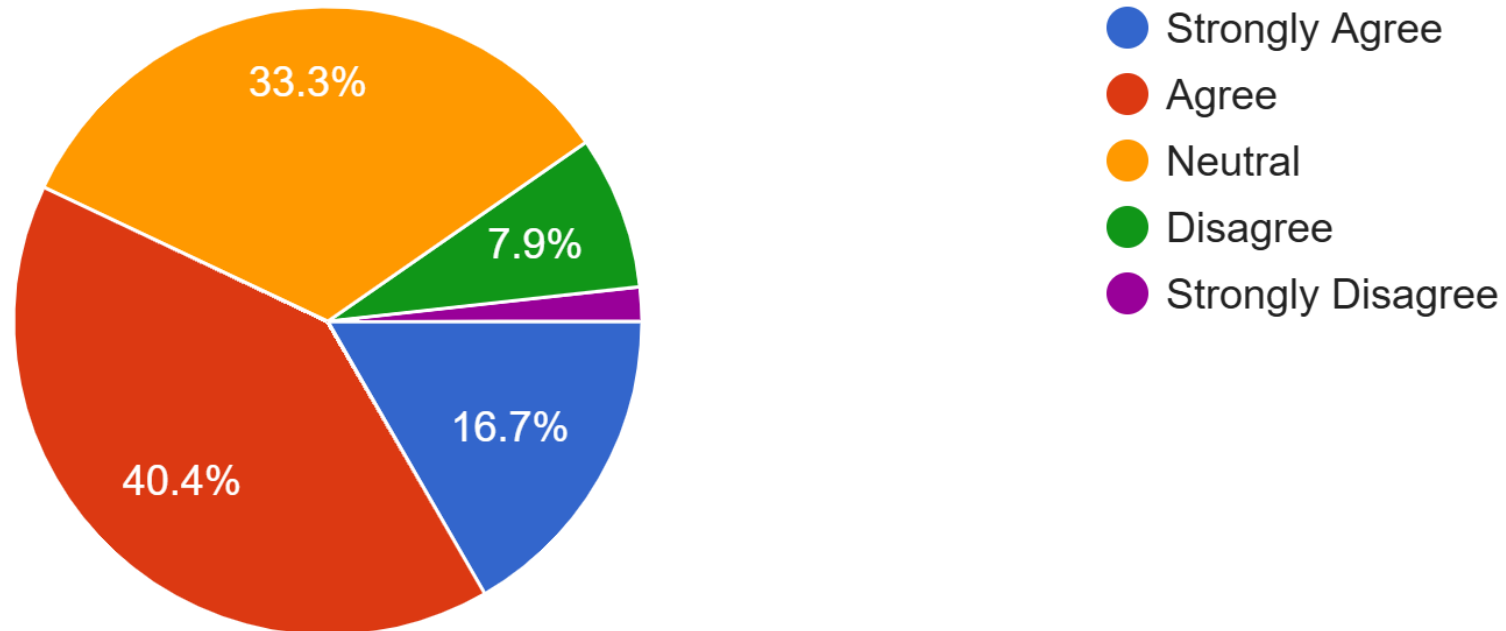
At FRCS, conflicts are resolved fairly.

114 responses



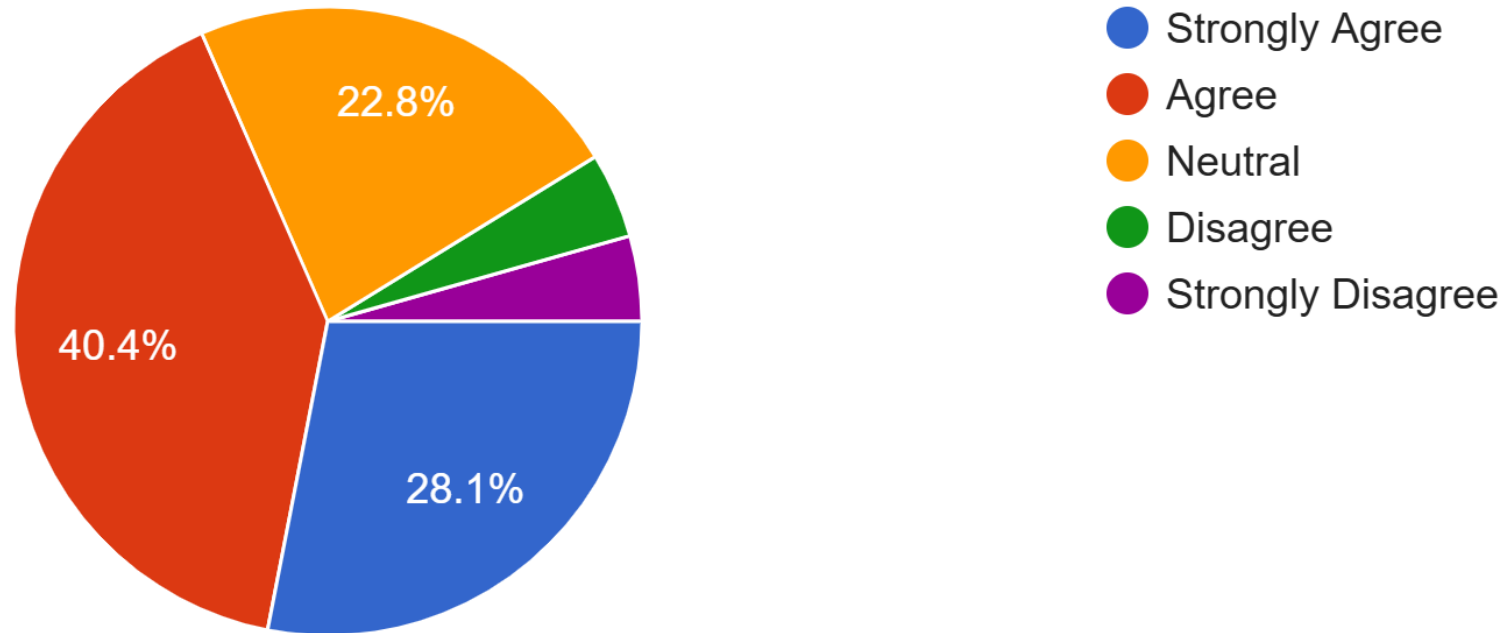
At FRCS, a variety of races, ethnicities, cultures and backgrounds are positively represented in class materials and curriculum.

114 responses



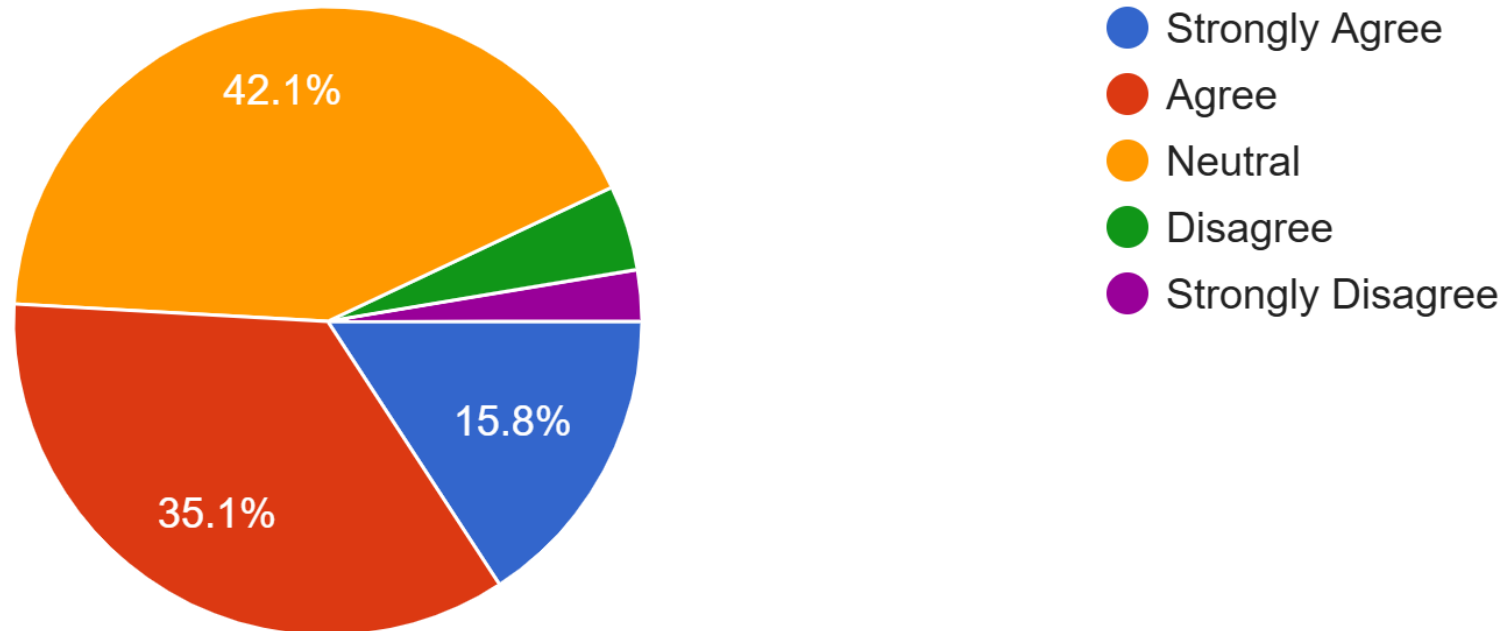
At FRCS, teachers treat students of different races, cultures, or backgrounds fairly.

114 responses



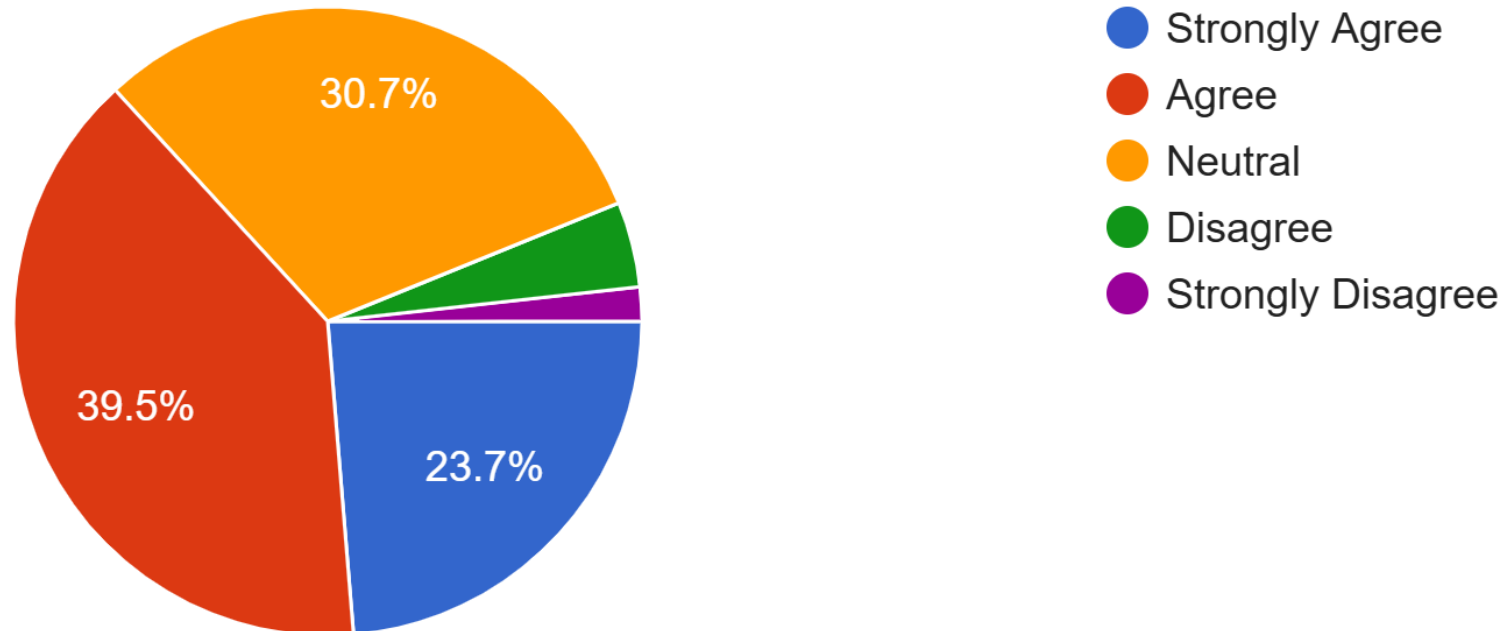
At FRCS, a variety of genders, gender identities, and expressions of sexual orientations are positively represented in the curriculum.

114 responses



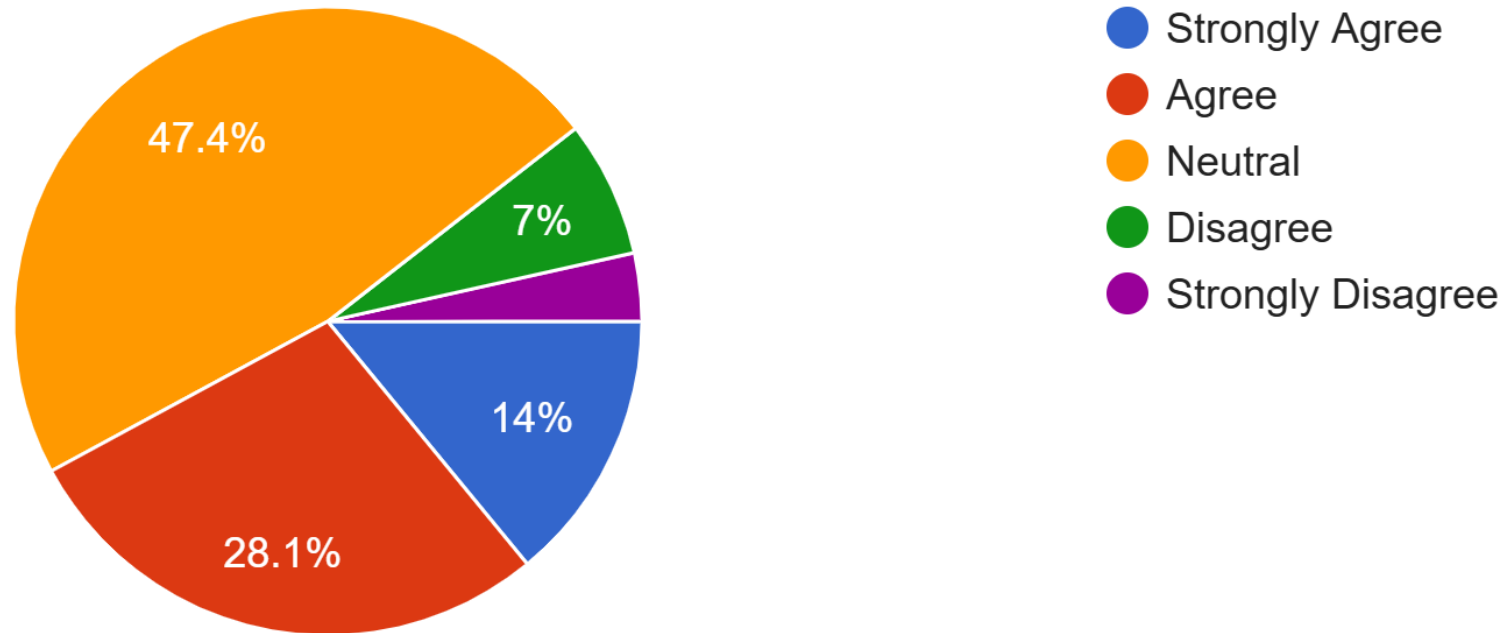
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114 responses



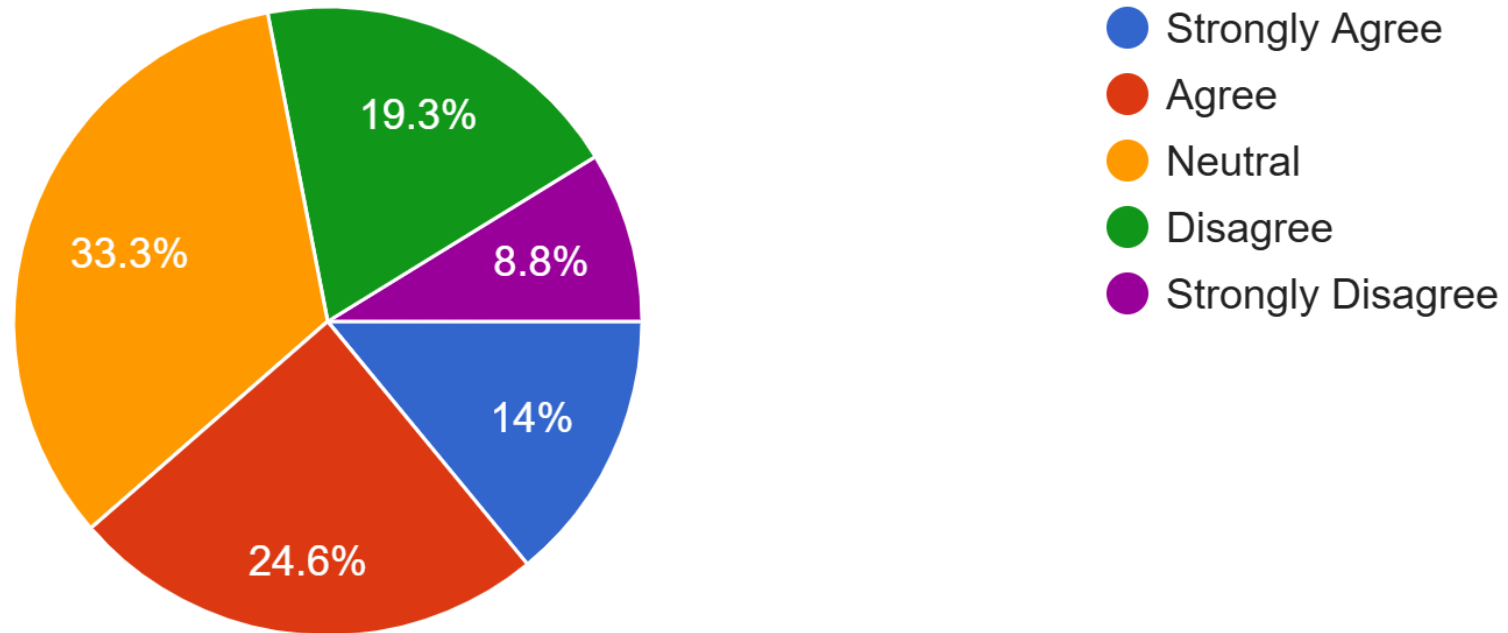
At FRCS, students with disabilities are included in all activities.

114 responses



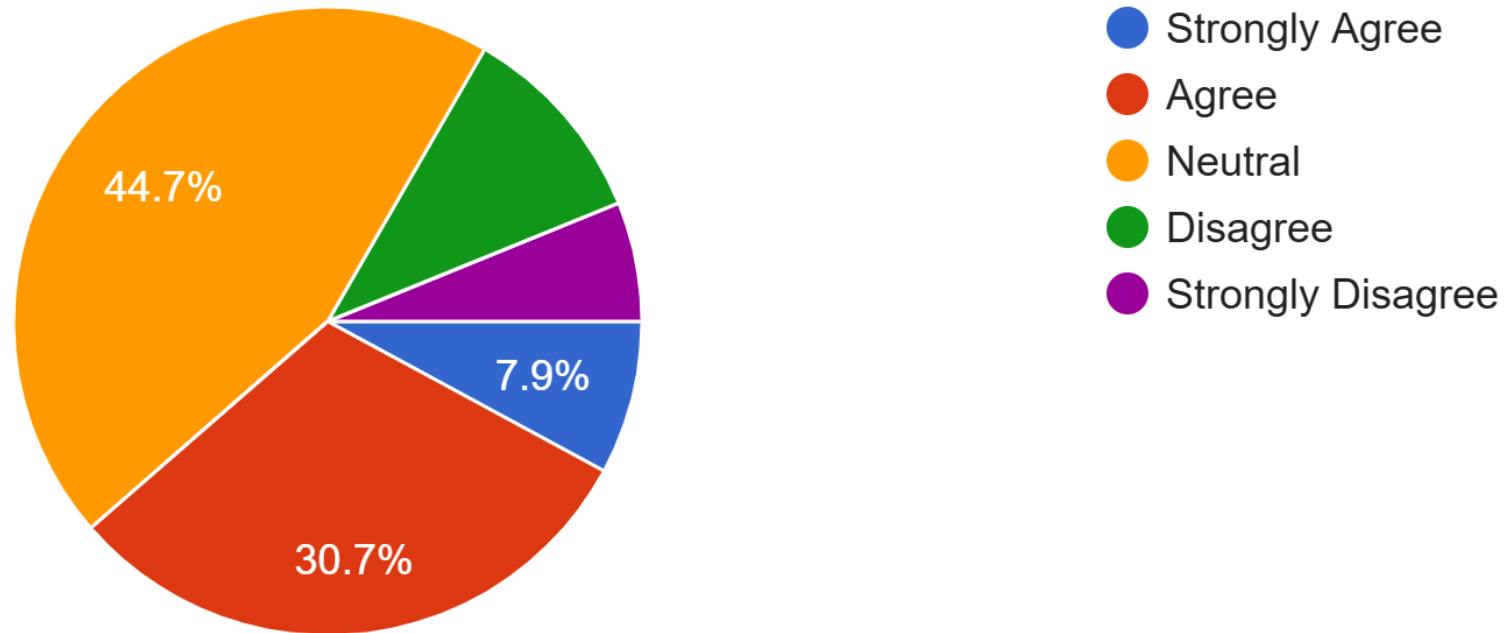
At FRCS, students harass, bully, or intimidate other students.

114 responses



Overall FRCS is a good place for students to learn.

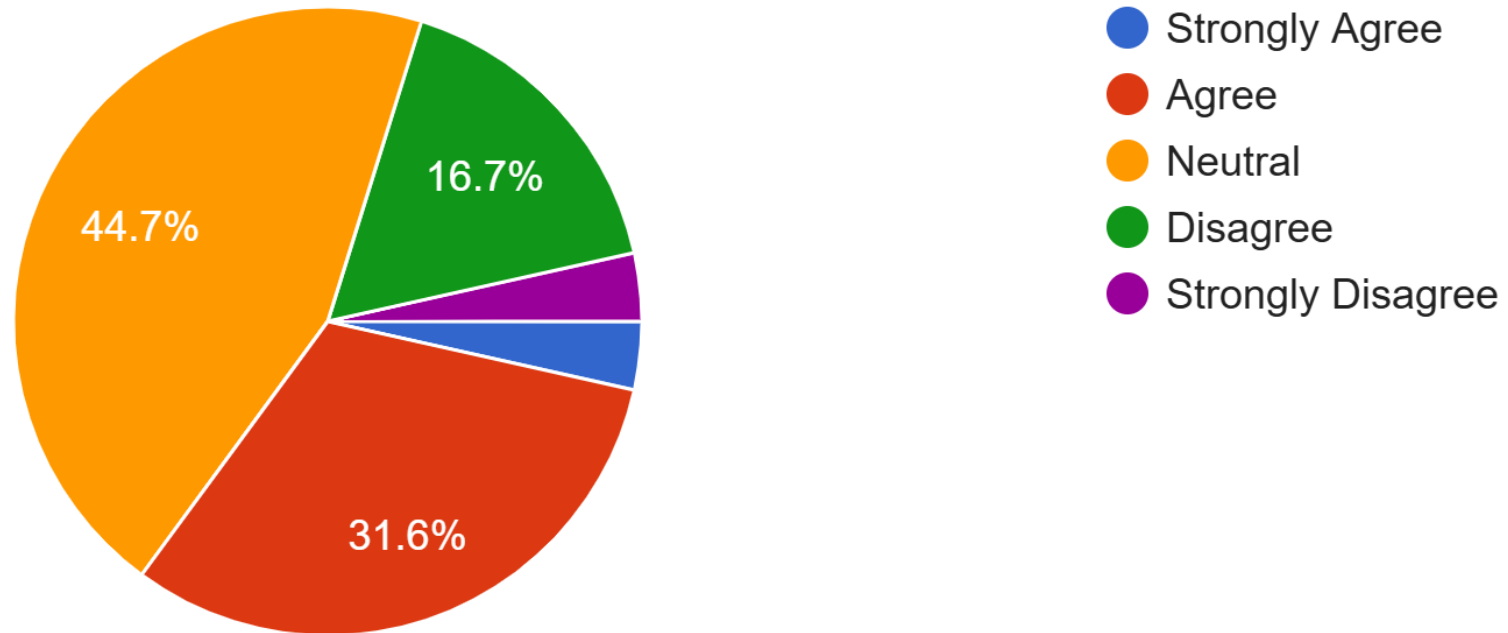
114 responses



Your Experience at FRCS

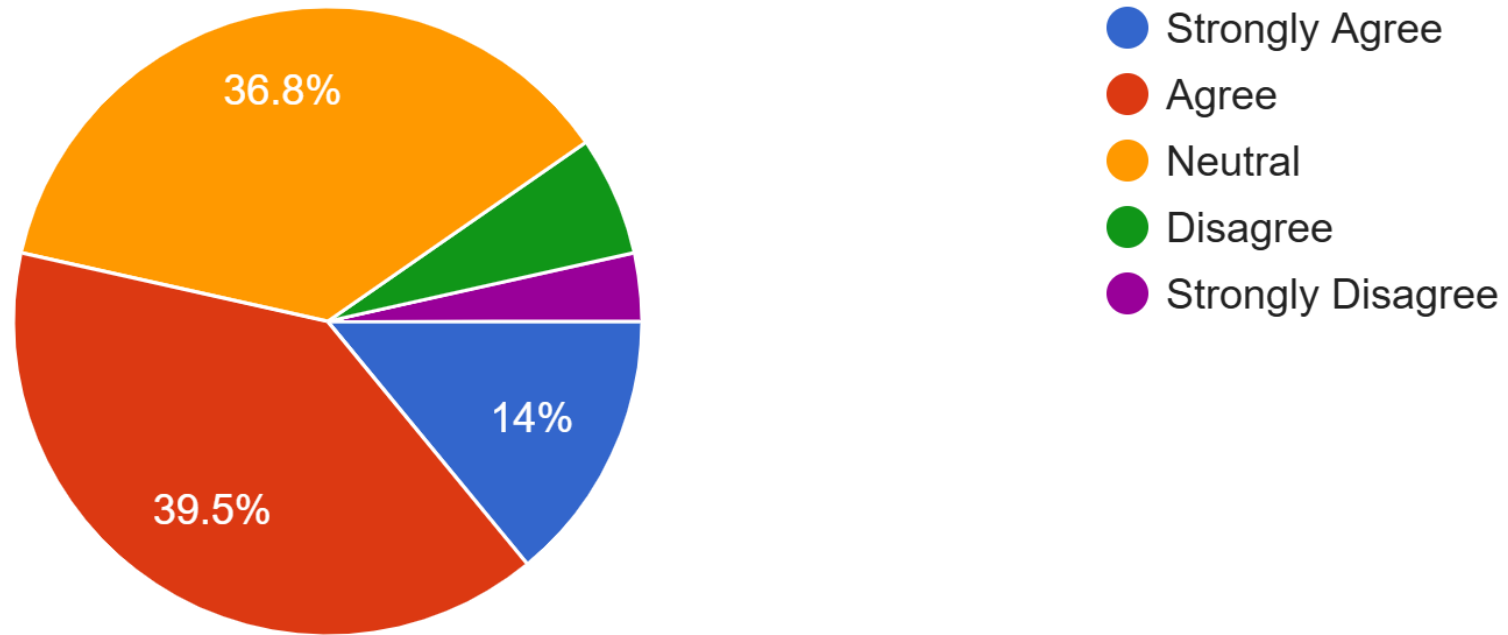
In general, teachers make their lessons relevant to my everyday life experiences.

114 responses



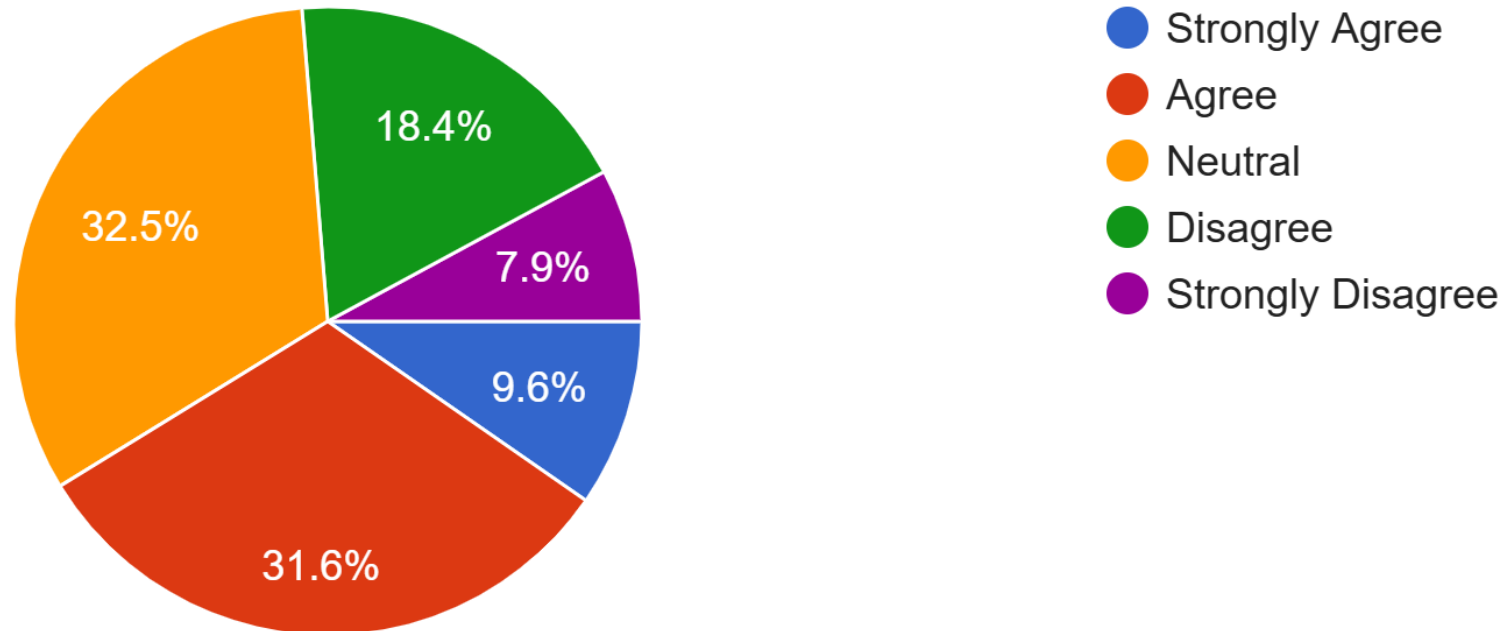
My teachers make learning expectations clear.

114 responses



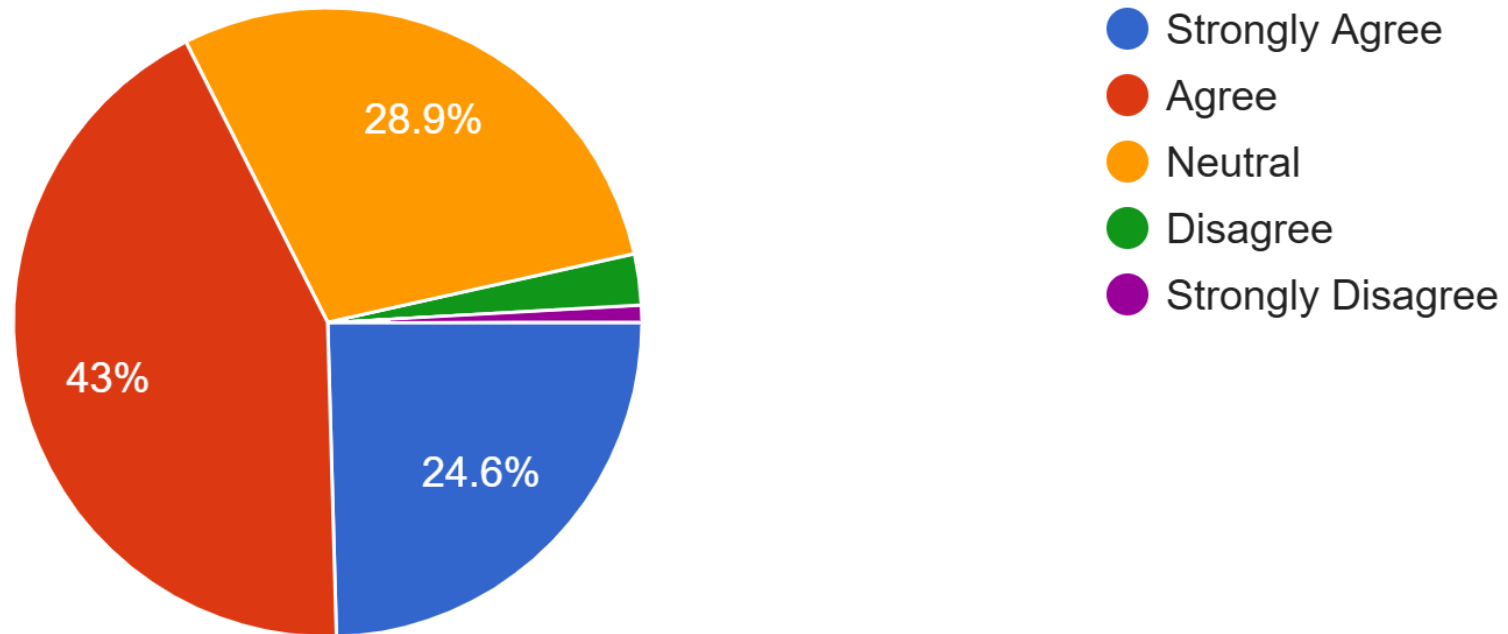
FRCS offers a wide enough variety of programs, classes, and activities to keep me interested in school.

114 responses



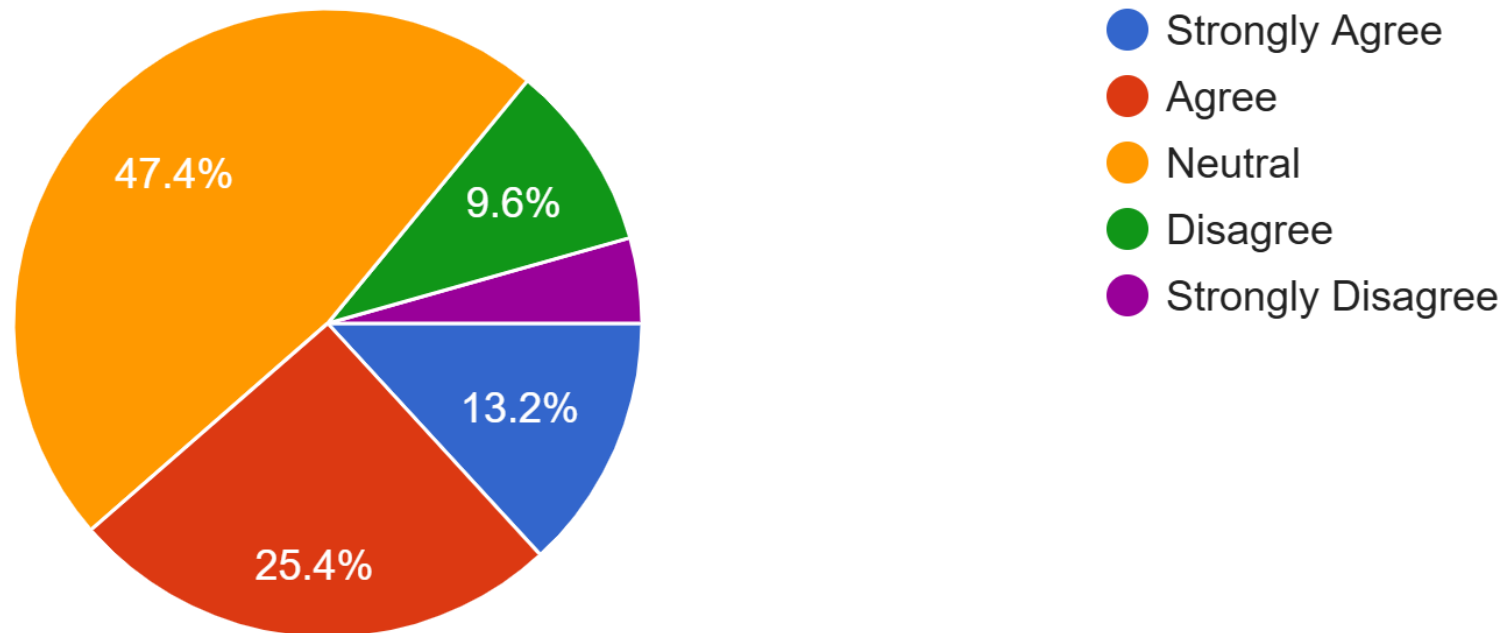
I feel that teachers respect my culture, background, and identity.

114 responses



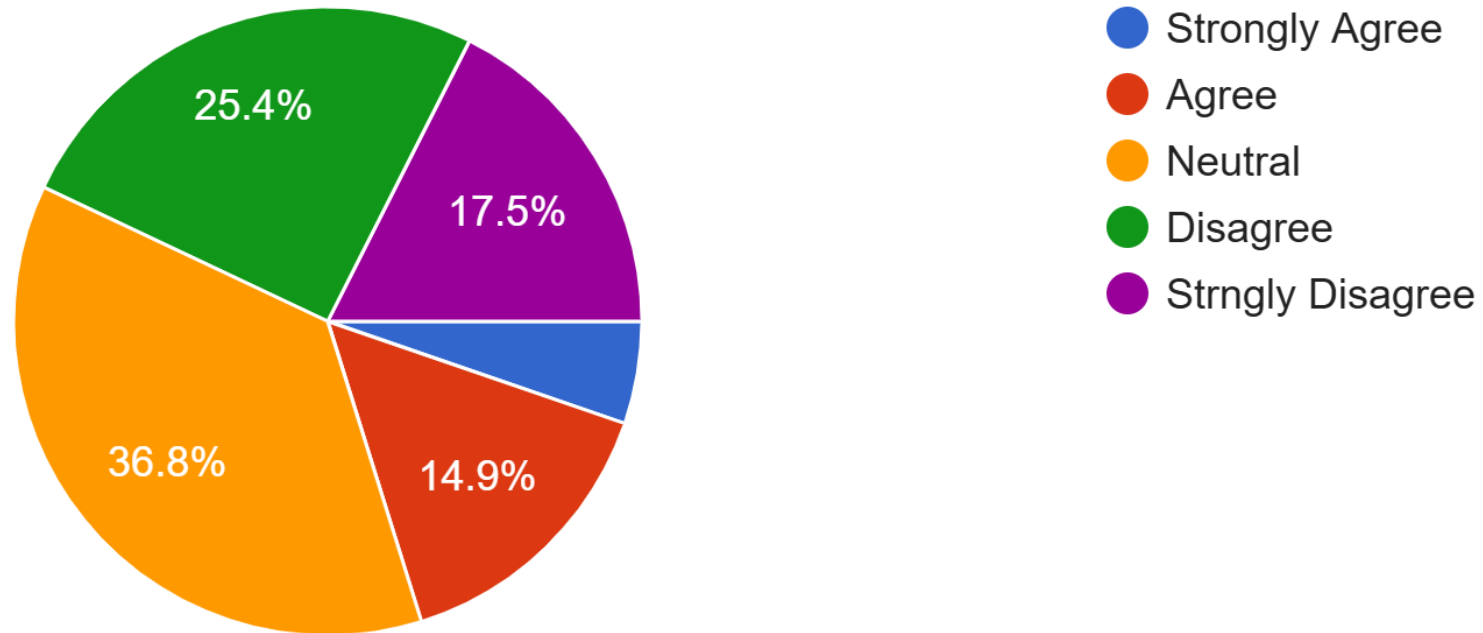
My teachers take into consideration how my background and identity affect my learning and interests.

114 responses



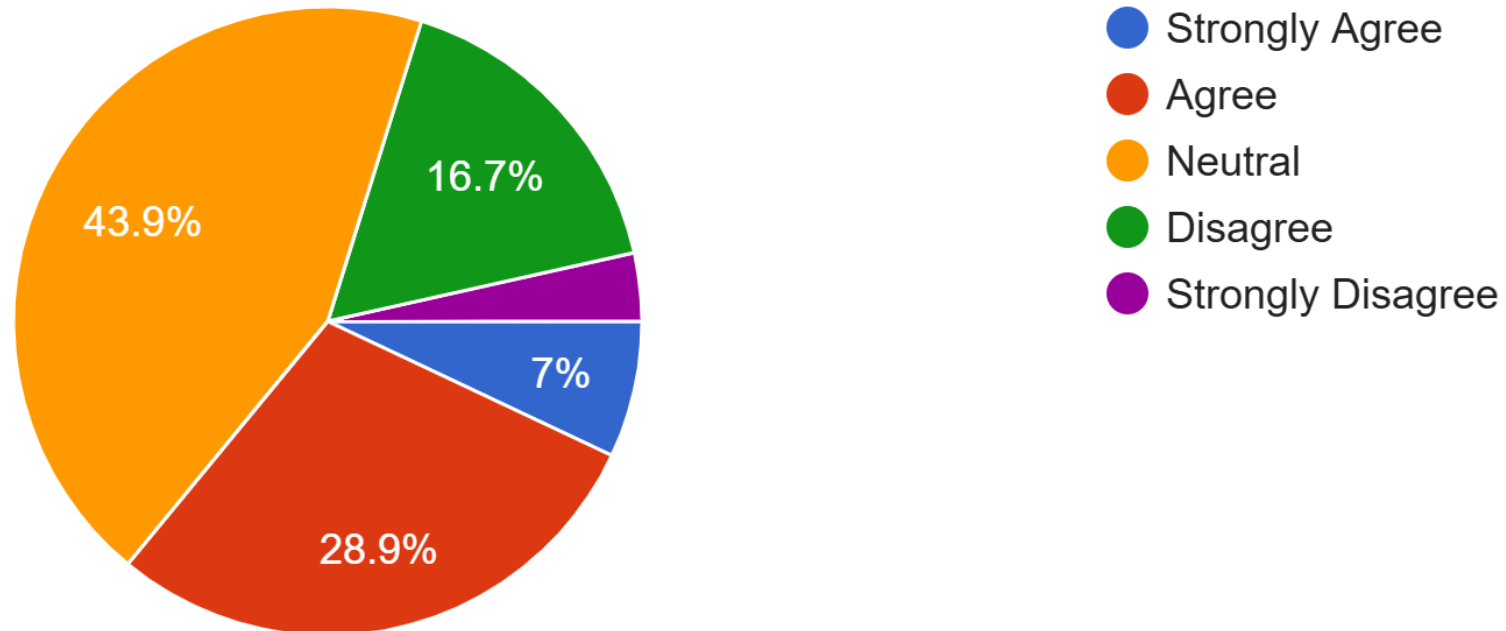
Adults at FRCS teach me important skills about money, like earning it, saving it, and spending it wisely.

114 responses



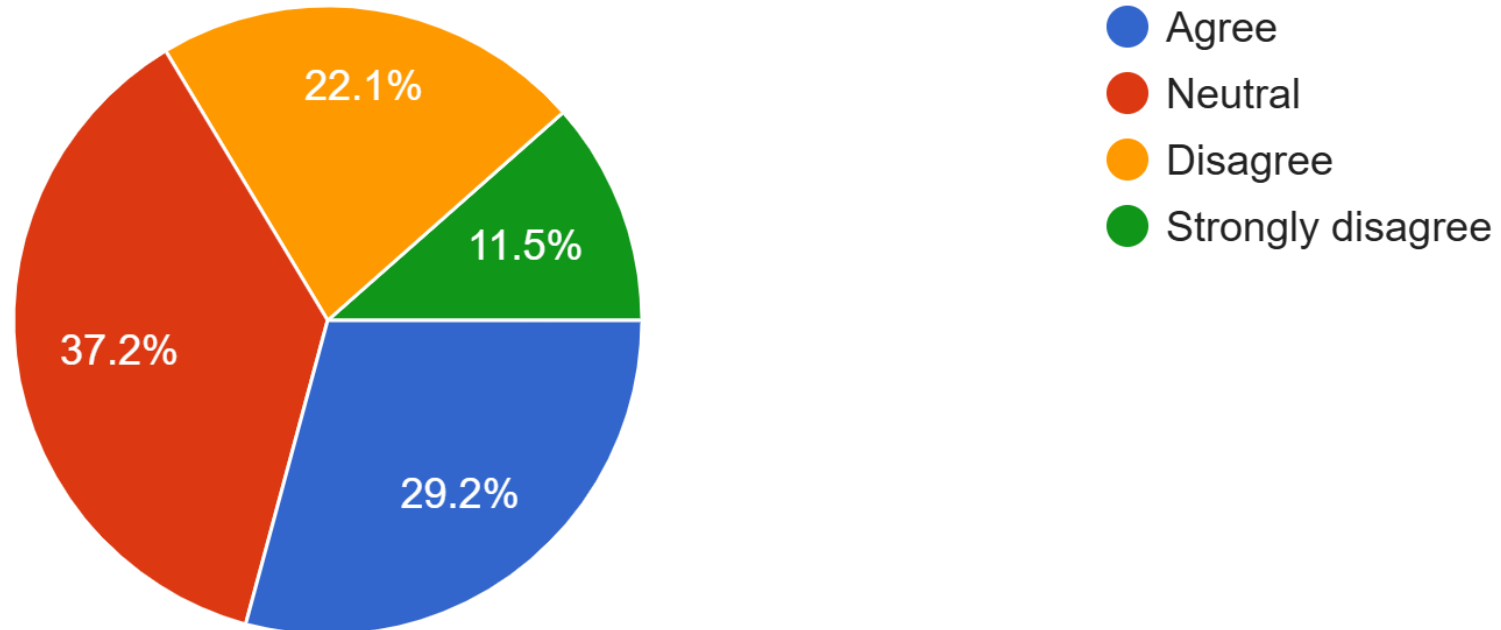
At this school, we have productive conversations about race and racism where I feel my voice is heard.

114 responses



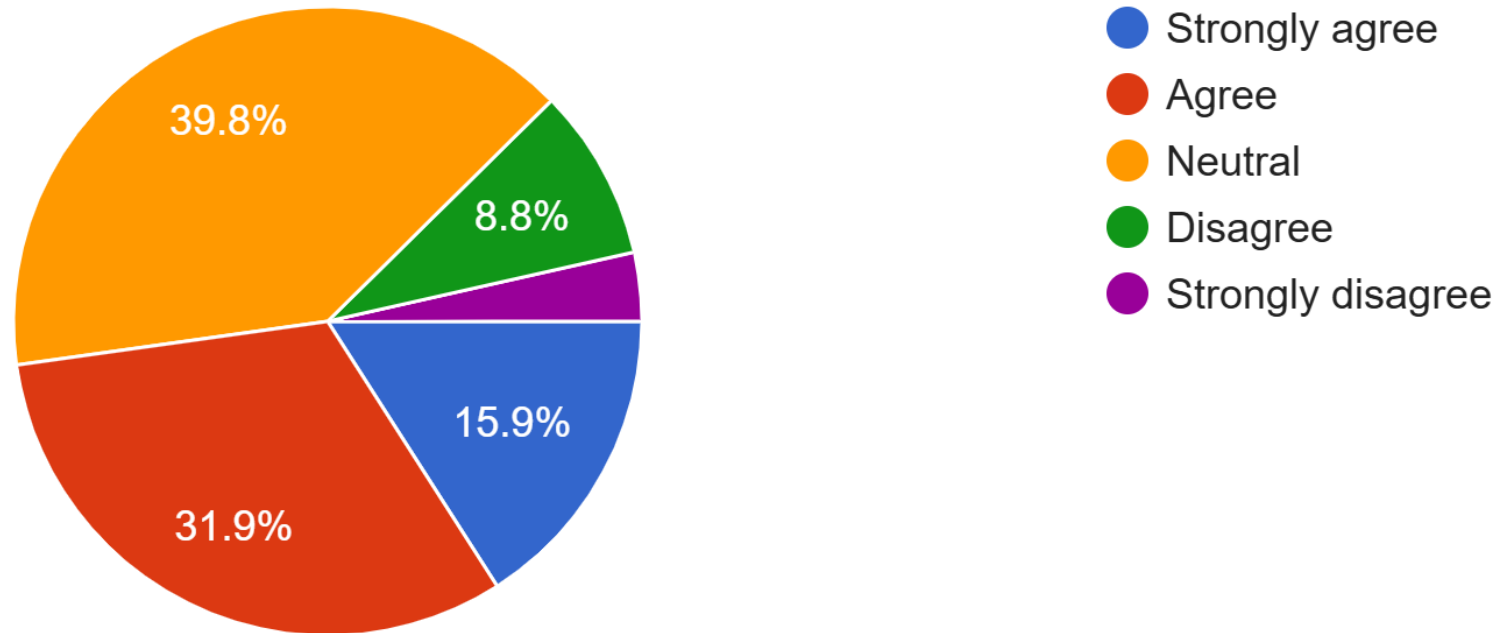
Adults at FRCS (including teachers, administrators, counselors, and the principal) meet with me to discuss what I plan to do after high school.

113 responses



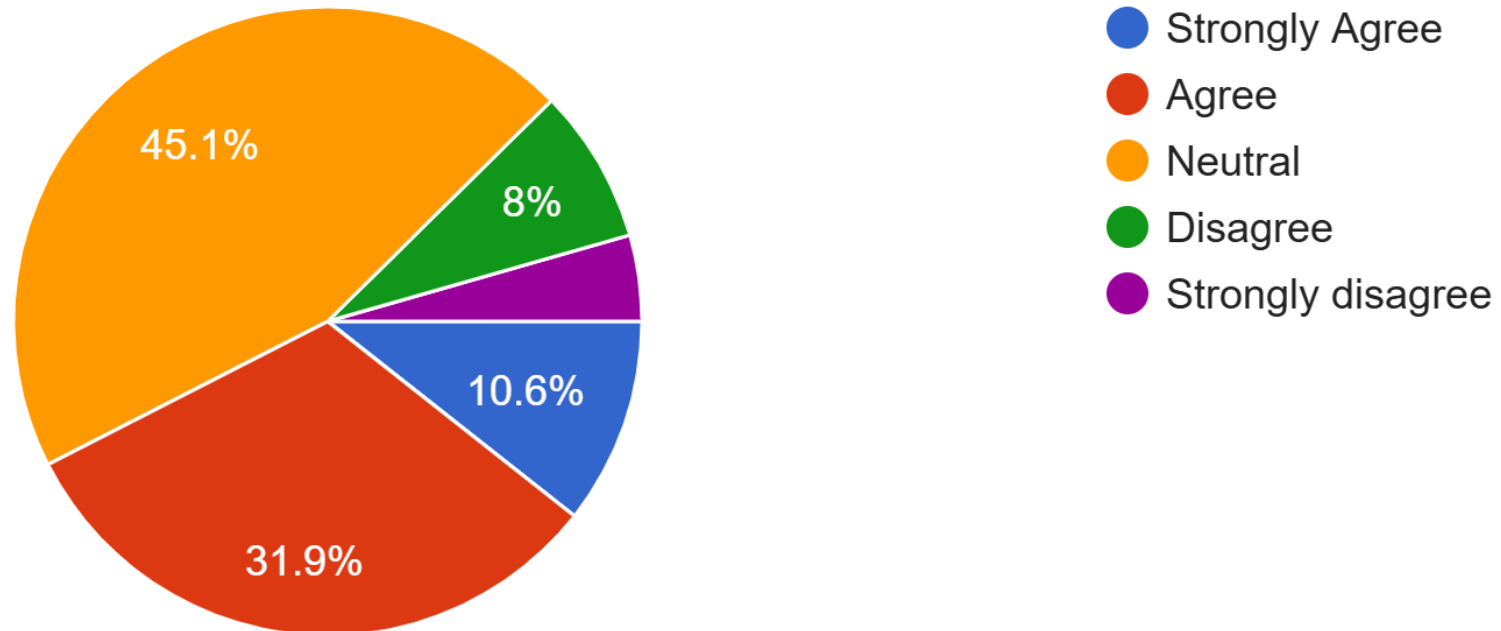
Adults at FRCS (including teachers, administrators, counselors, and the principal) encourage me to continue my education after high school.

113 responses



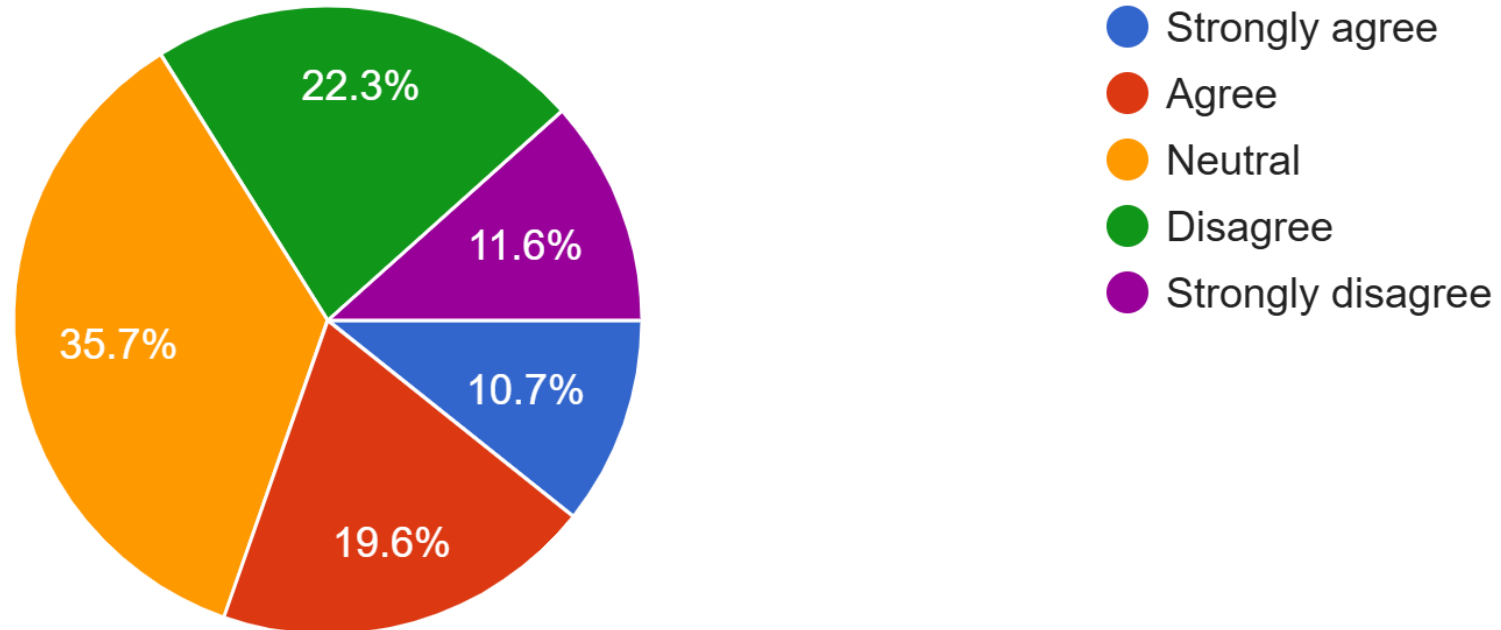
Adults at FRCS (including teachers, administrators, counselors, and the principal) advise me to take advanced courses.

113 responses



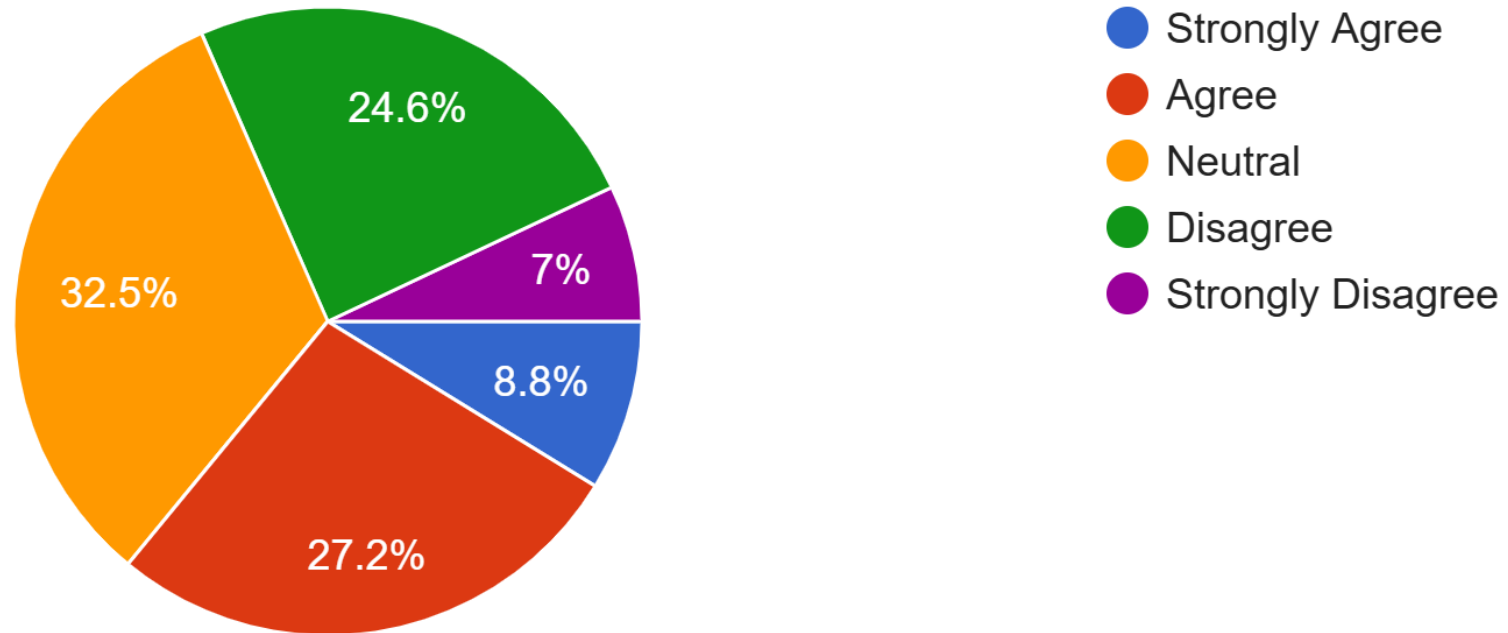
Adults at FRCS (including teachers, administrators, counselors, and the principal) provide me with information about the college application process.

112 responses



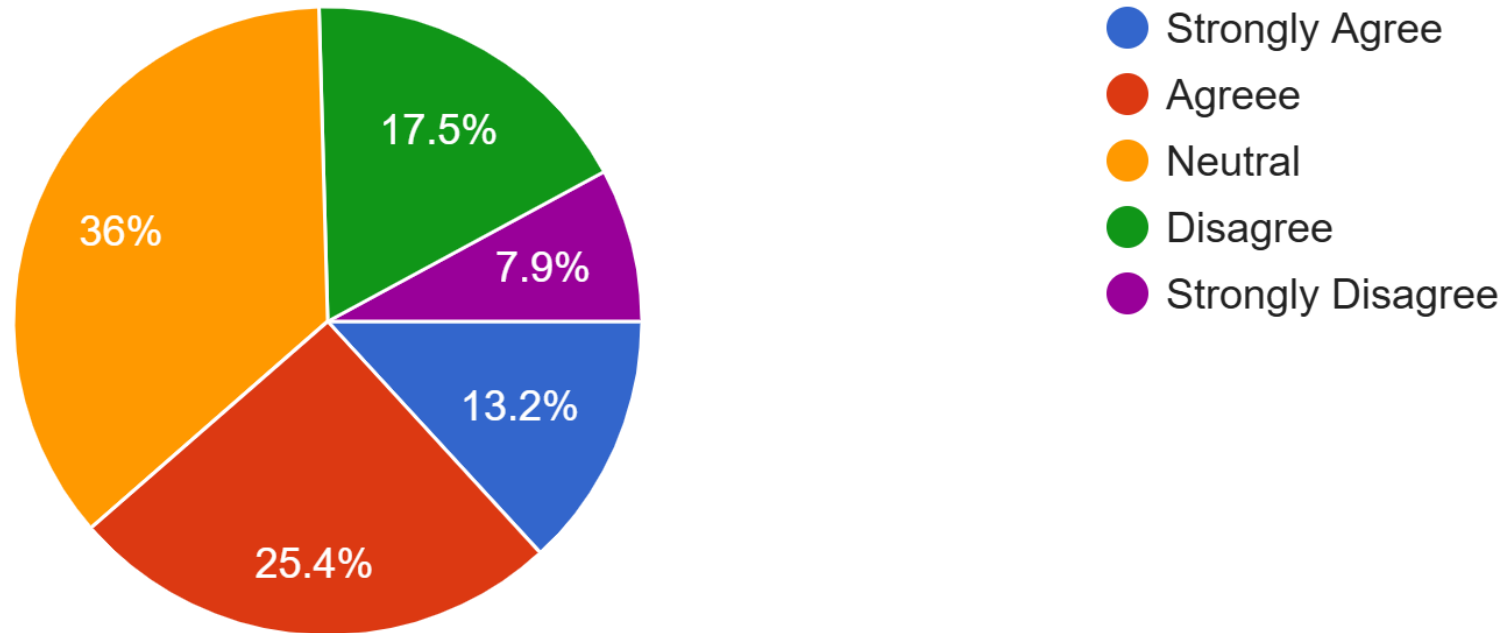
At FRCS, I have the opportunity to learn about different careers.

114 responses



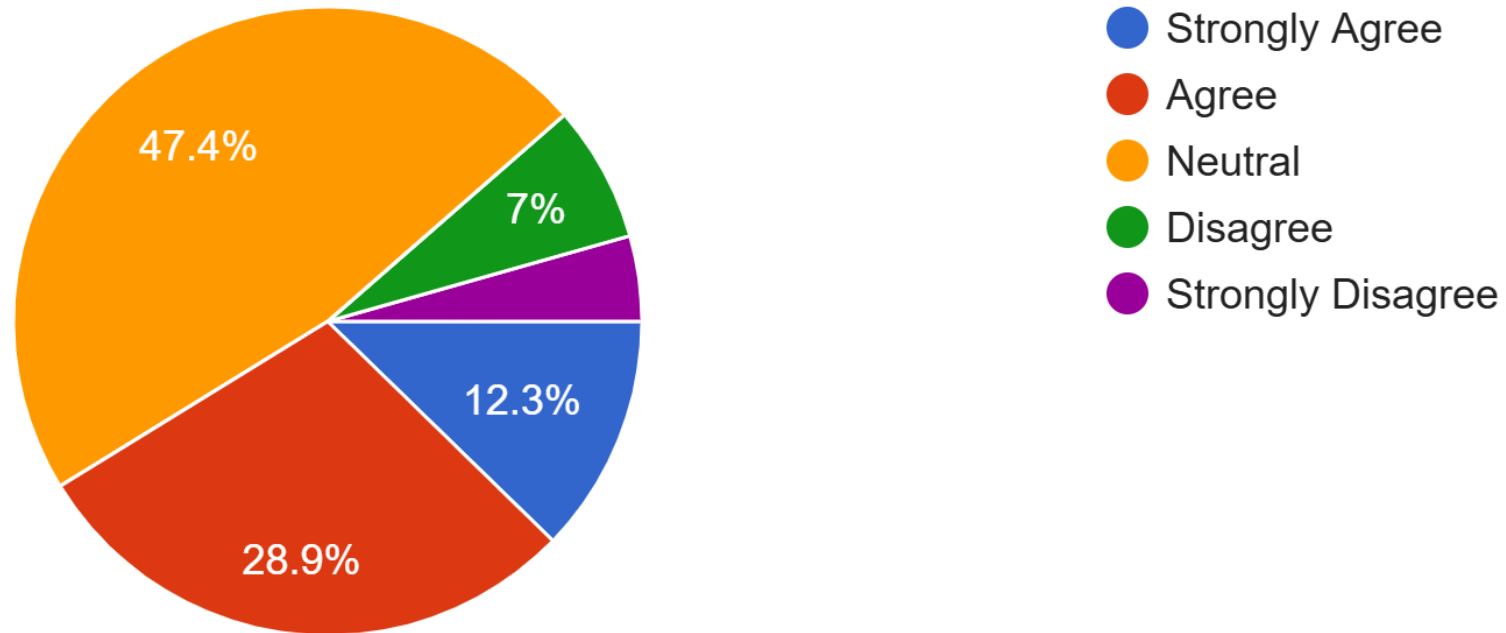
My teachers regularly ask if I have everything that I need to succeed in their class.

114 responses



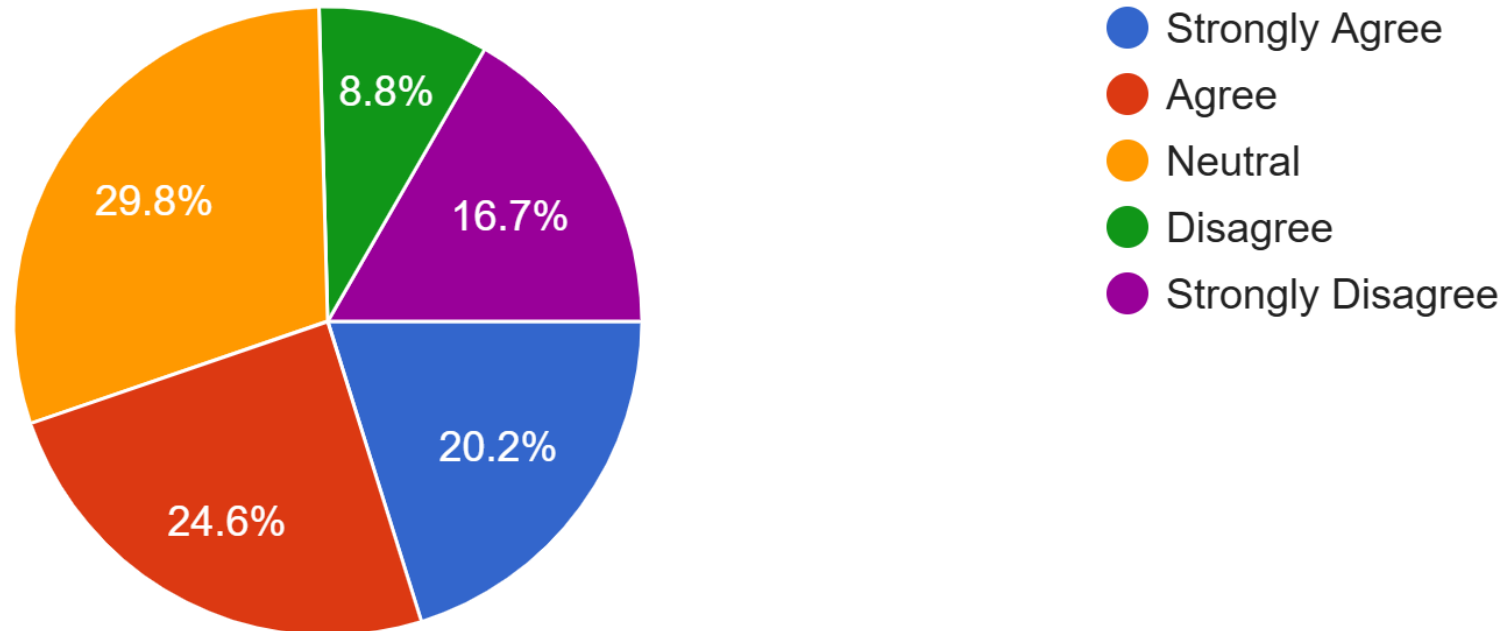
The lessons and classes at FRCS prepare me for the next step in my education.

114 responses



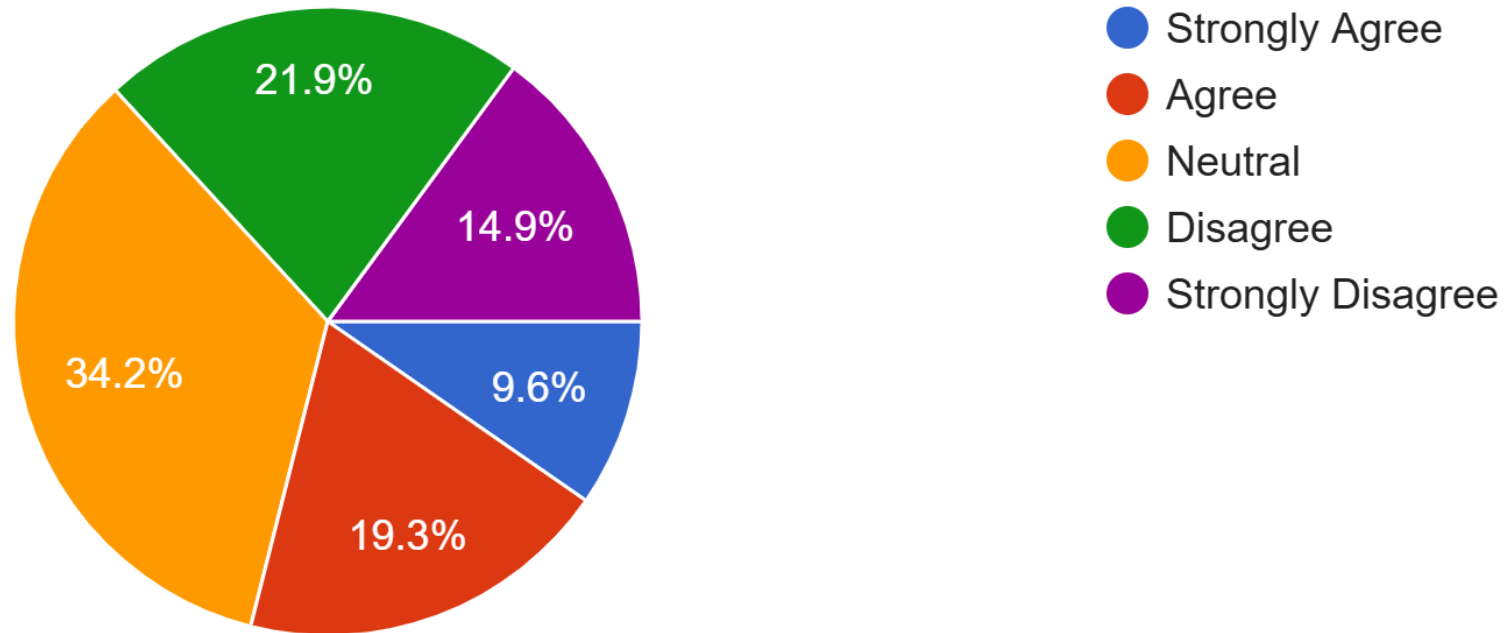
There is at least one adult at my school that I can confide in (trust and talk to about what's going on).

114 responses



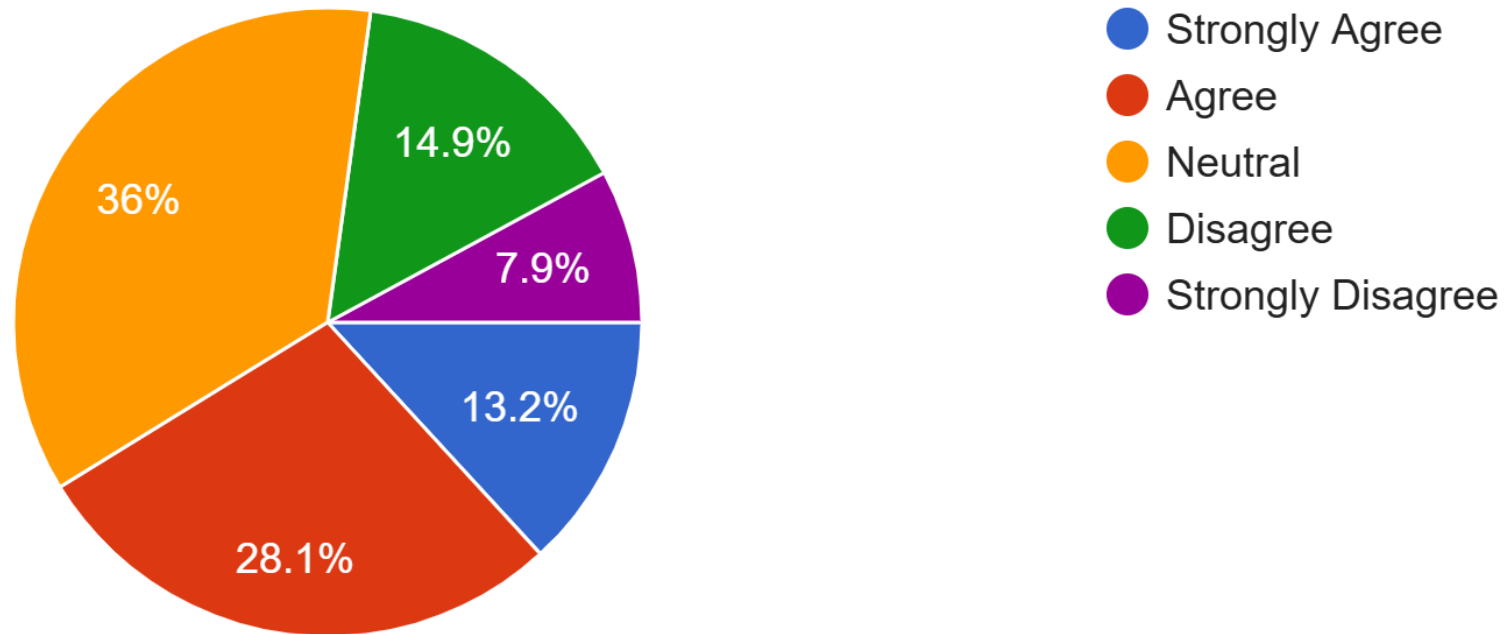
Adults at this school check in with me frequently about how I'm doing personally.

114 responses



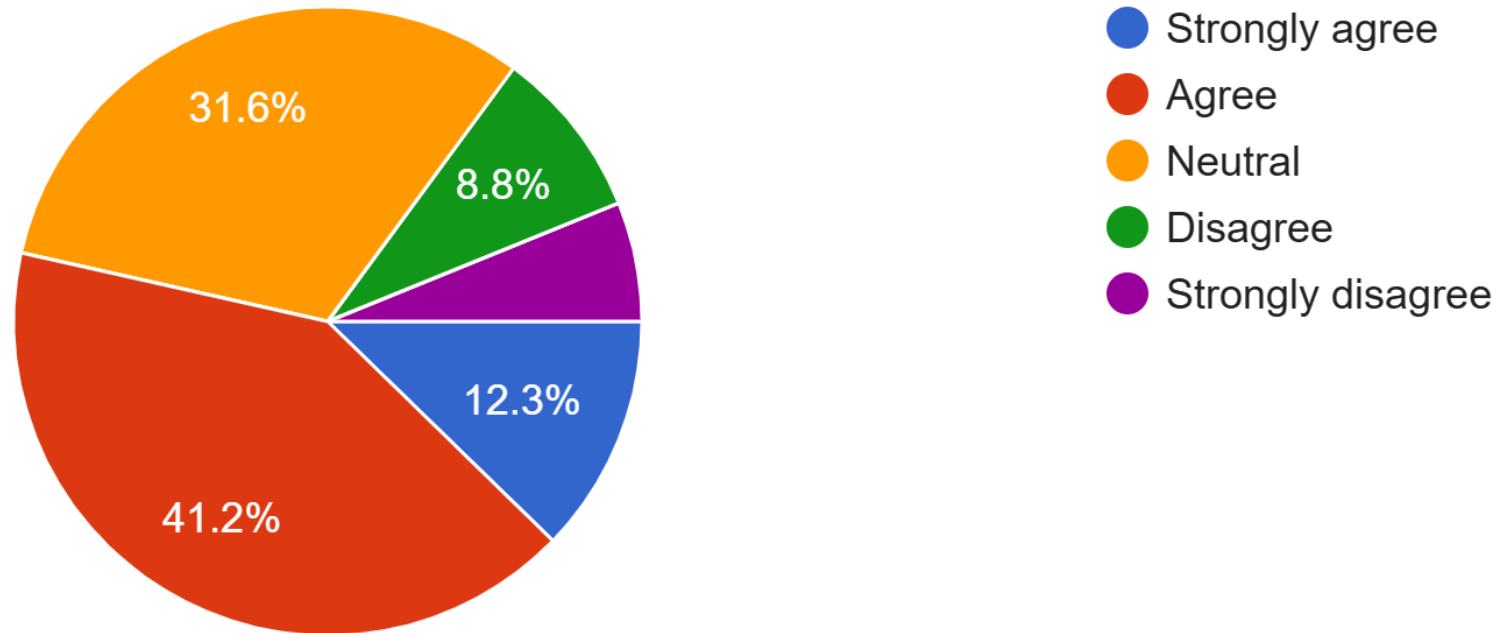
Adults at this school check in with me frequently about how I'm doing academically.

114 responses



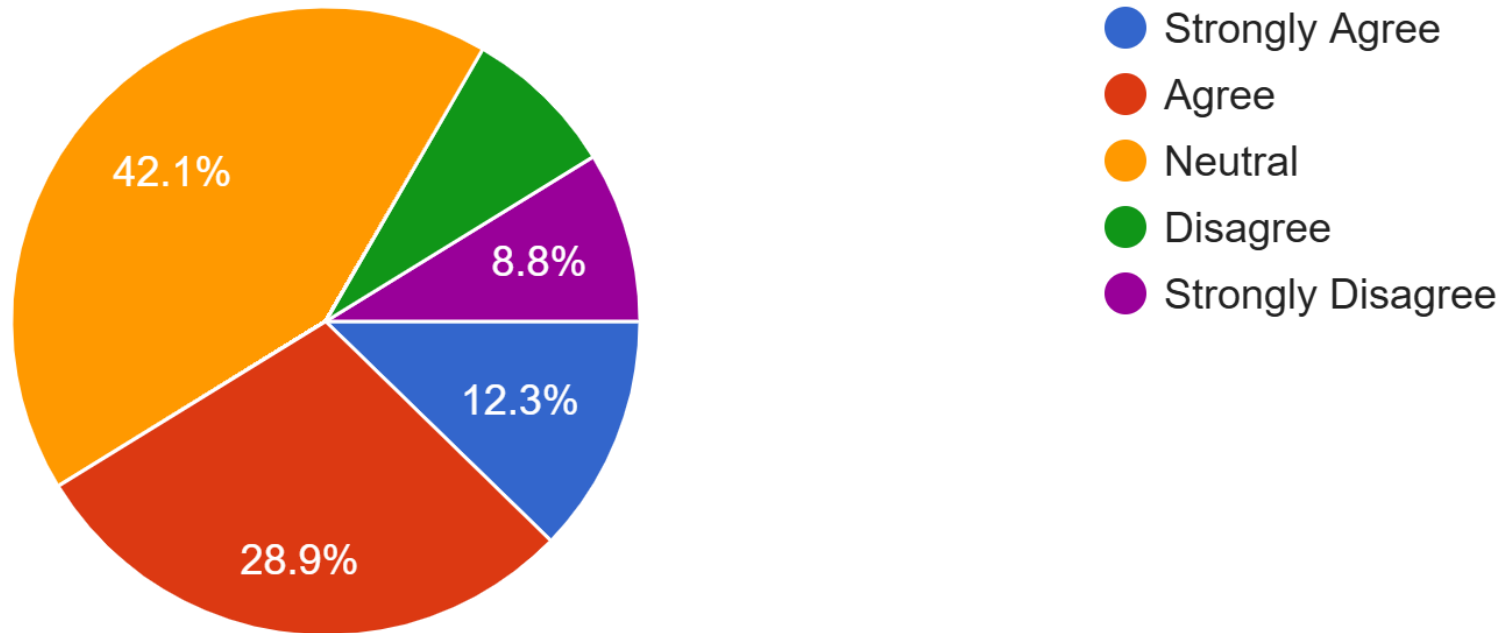
My teacher gives me specific suggestions about how I can improve my work in class.

114 responses



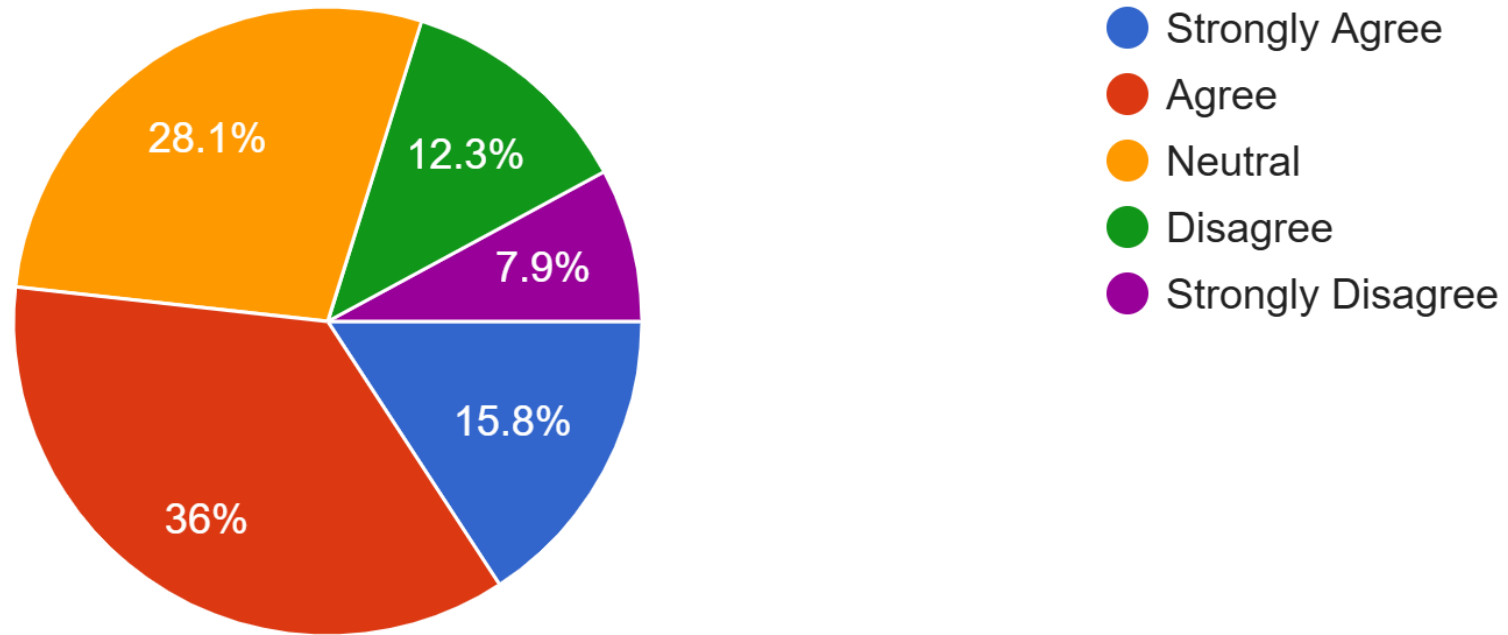
I feel like I belong at this school.

114 responses



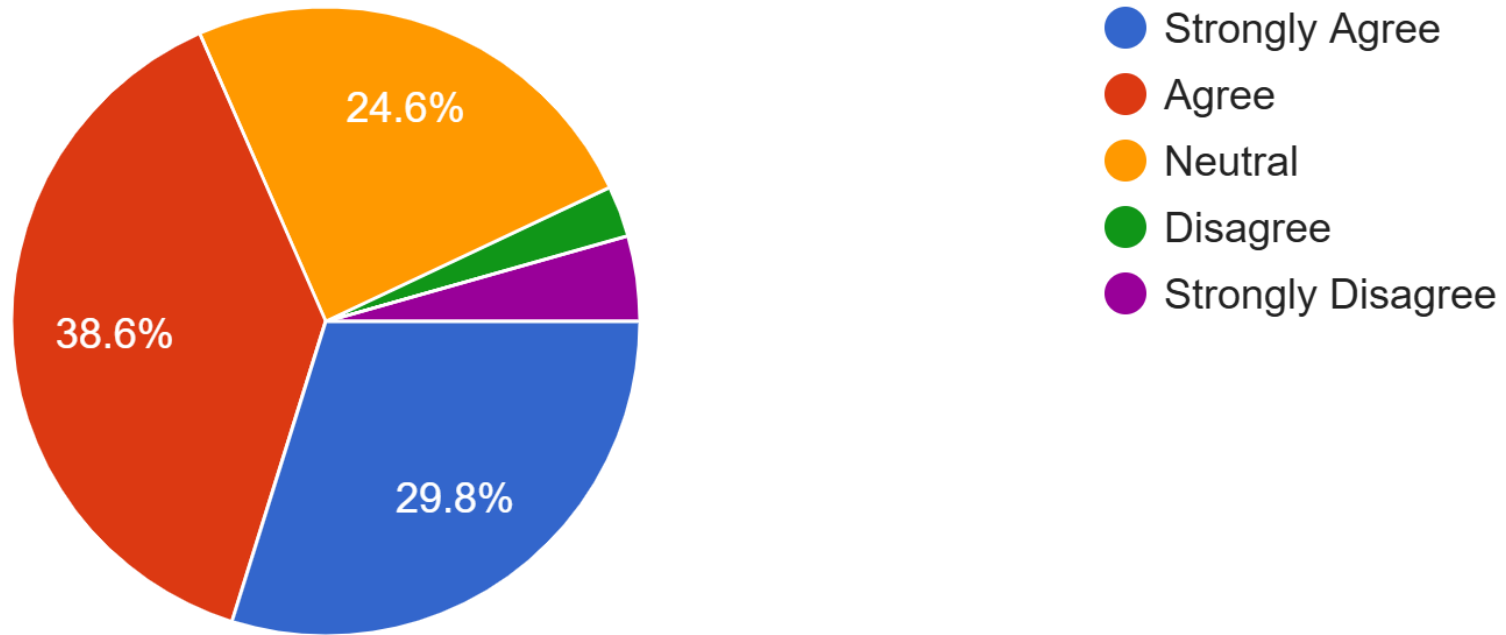
My teachers are open to students' ideas, suggestions, and comments.

114 responses



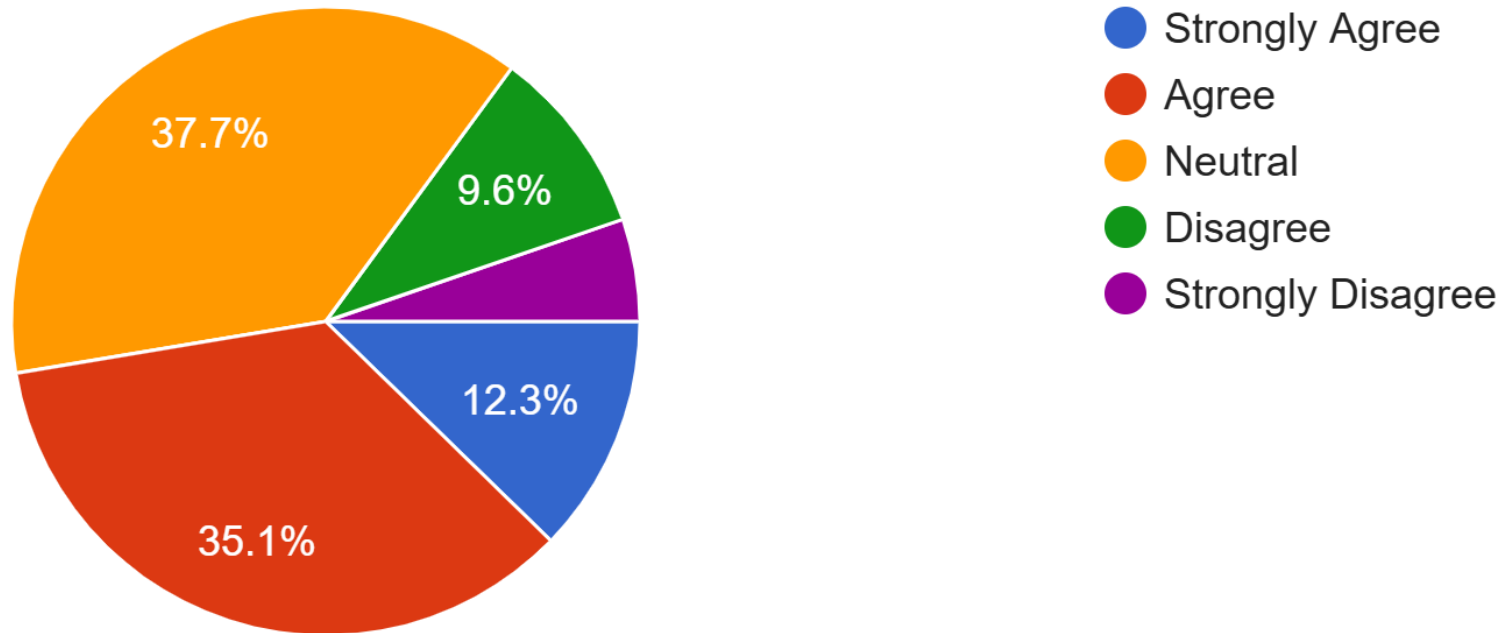
My teachers treat me with respect.

114 responses



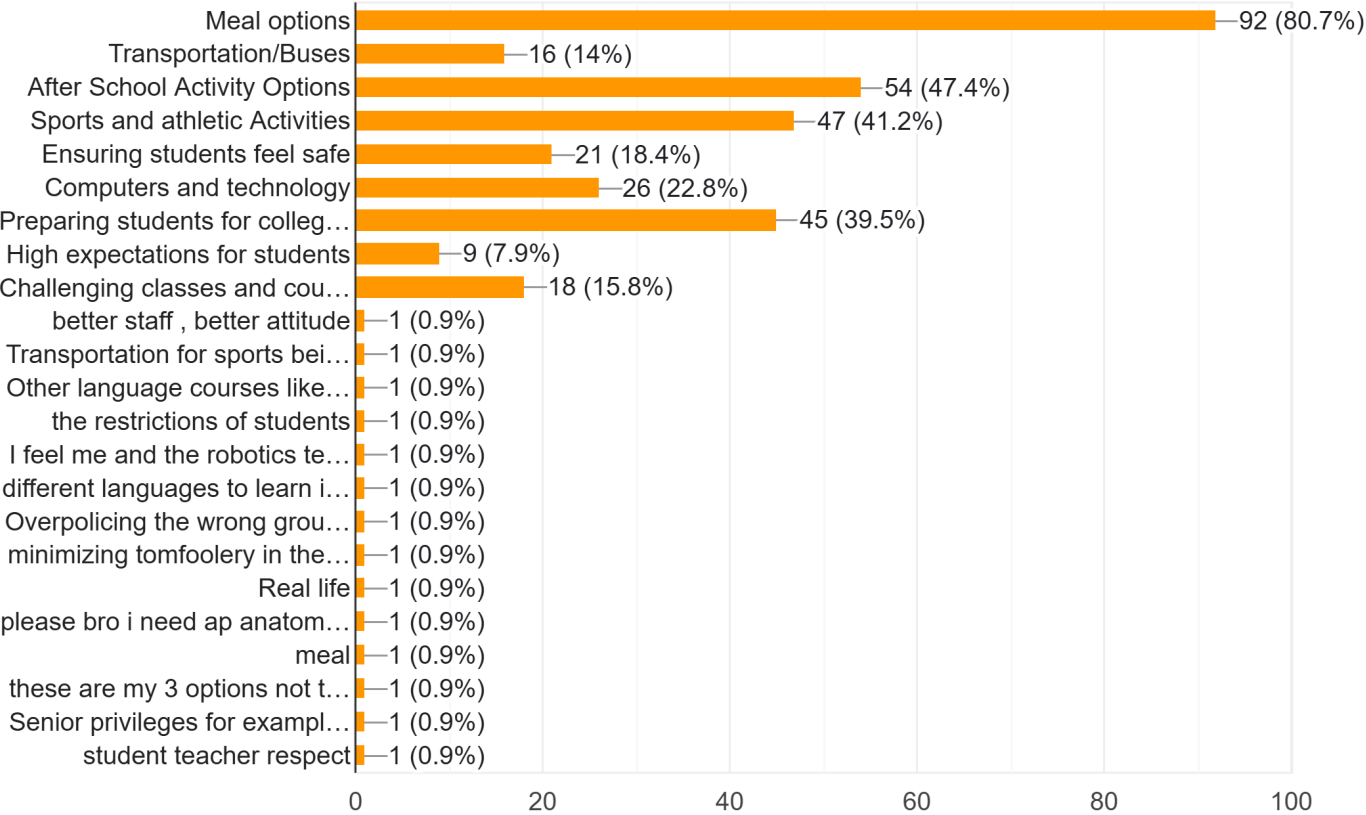
I feel safe at FRCS.

114 responses



What are the top 3 things FRCS needs to improve:

114 responses



Thematic Summary of Open Ended Items

Theme Frequency Summary

Question 1: "What are the top 3 things FRCS needs to improve"

Theme	Mentions	% of Students
Food & Meals	92	81%
After School Activities	77	68%
Sports & Athletics	58	51%
College & Career Prep	45	39%
Academic Challenge	27	24%
Technology & Computers	26	23%
Safety & Security	22	19%
Transportation & Buses	17	15%
Diversity & Language	2	2%
Other themes	<5 each	<5%

Question 2: "Is there anything else you would like to share"

Theme	Mentions
Food & Meals	5
Diversity & Language	4
Sports & Athletics	3
Other themes	1-2 each

Theme 1: Food & Meals (92 mentions - 81% of students)

Status: OVERWHELMING PRIORITY - mentioned by 4 out of 5 students

Key Issues:

- Lack of variety in meal options
- Portion sizes inadequate
- Quality of food
- Need for more dietary options (dairy-free mentioned)
- Want choice in lunch selection

Representative Quotes:

- *"Meal options"* (mentioned in nearly every response)
- *"we NEED better food what we are given is sickening and more dairy free options"*
- *"The food rations are poor"*

Theme 2: After School Activities (77 mentions - 68% of students)

Status: MAJOR PRIORITY - mentioned by more than 2 out of 3 students

Key Issues:

- Limited after-school activity options
- Want more clubs and programs
- Need for more structured activities

Representative Quotes:

- *"After School Activity Options"* (extremely common phrase)
- *"I just want more options for afterschool and basketball games"*

Theme 3: Sports & Athletics (58 mentions - 51% of students)

Status: MAJOR PRIORITY - mentioned by more than half of students

Key Issues:

- Need for proper sports fields (especially soccer/flag football)
- Transportation to/from games and practices
- Equipment and uniforms (sizing issues mentioned)
- Want more sports options

Representative Quotes:

- *"We NEED A PROPER FIELD FOR SPORTS SOCCER/ FLAG FOOTBALL, if possible build a field at the school this would be a long term project"*
- *"When it comes to soccer we need a bus to the field, instead of asking others for rides"*
- *"For soccer kits we should figure out the sizes before buying kits, there be a lot of little kids wearing huge shirts"*

Theme 4: College & Career Preparation (45 mentions - 39% of students)

Status: MODERATE-HIGH PRIORITY

Key Issues:

- Want better college readiness preparation
- Need for more career exploration
- College application process support

Representative Quotes:

- *"Preparing students for college and career"* (very common phrase)

Theme 5: Academic Challenge & Coursework (27 mentions - 24% of students)

Status: MODERATE PRIORITY

Key Issues:

- Want more challenging classes
- Desire for higher expectations
- Request for more advanced/AP courses

Representative Quotes:

- *"Challenging classes and coursework"*
- *"High expectations for students"*
- *"please bro i need ap anatomy PLEAAAAASE"*

Theme 6: Technology & Computers (26 mentions - 23% of students)

Status: MODERATE PRIORITY

Key Issues:

- Computer/Chromebook quality
- Technology access
- Internet/WiFi issues
- YouTube access (mentioned multiple times)

Representative Quotes:

- *"Computers and technology"*
- *"can we please have youtube back and senior privileges lwk"*

Theme 7: Safety & Security (22 mentions - 19% of students)

Status: MODERATE PRIORITY with SERIOUS CONCERNS

Key Issues:

- Physical safety concerns
- Bathroom facilities (locks broken, cleanliness)
- Bullying/harassment
- Feeling unsafe in certain areas

Representative Quotes:

- *"Ensuring students feel safe"*
- *"The locks on several of the stalls in the boy's bathrooms have been broken since last year, please fix this. I need to use toilet paper to keep the door closed"*
- *"minimizing tomfoolery in the bathrooms and hallways, keeping the bathrooms clean/working"*

Theme 8: Transportation & Buses (17 mentions - 15% of students)

Status: MODERATE PRIORITY

Key Issues:

- Bus schedules and routes
- Getting to/from school
- Transportation for sports (covered above)

Representative Quotes:

- *"Transportation/Buses"*

Theme 9: Diversity & Language Options (2 mentions in improvements, 4 in experiences)

Status: LOW FREQUENCY but HIGH INTENSITY for affected students

Key Issues:

- Want more language options beyond Spanish
- Students who never took Spanish before feel forced into it
- Desire for French, Mandarin, Chinese options

Representative Quotes:

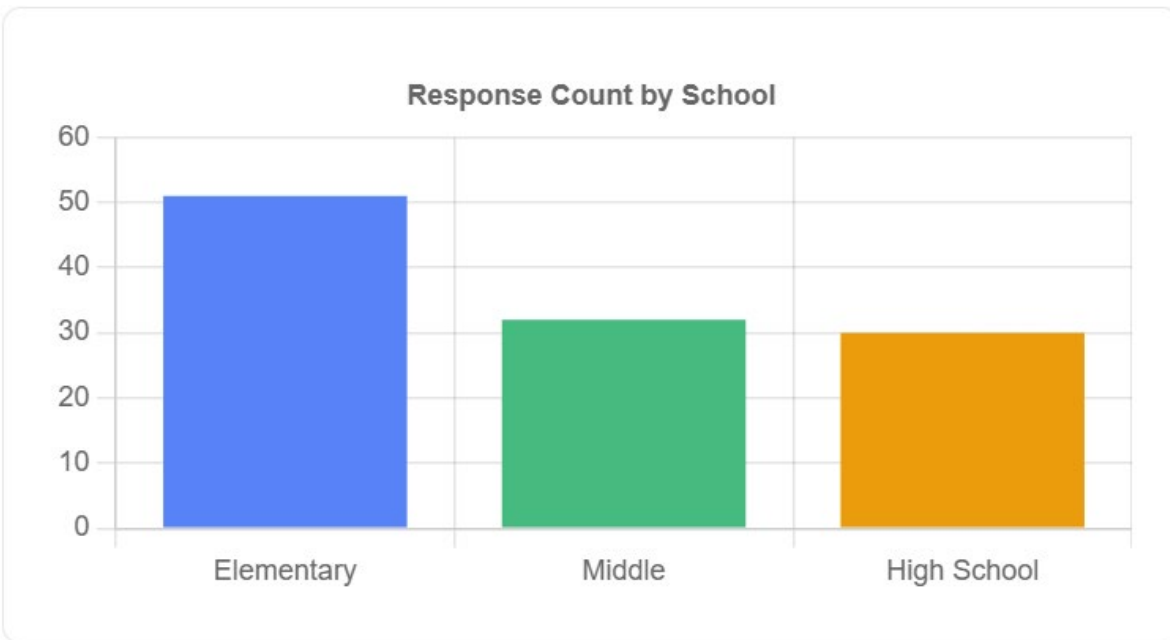
- *"i feel like spanish should be a option or let there be other languages we can learn for the kids that come in 9th that never took spanish before like me"*
- *"Have more languages for FRCS because I'm tired of spanish this spanish that i wish there was more languages then forced to do a language I never chose in the first place"*



FRCS Teacher/Educator/Staff Survey 2025 Responses Filtered by Grade Level

NOTE: Responses not included for respondents who indicated they worked across grade levels. For that data, please refer to the original survey report.

Overview



Elementary

Responses: **51**

Avg Recommend: **6.22/10**

Avg Agreement: **3.36/5**

Middle

Responses: **32**

Avg Recommend: **6.41/10**

Avg Agreement: **3.36/5**

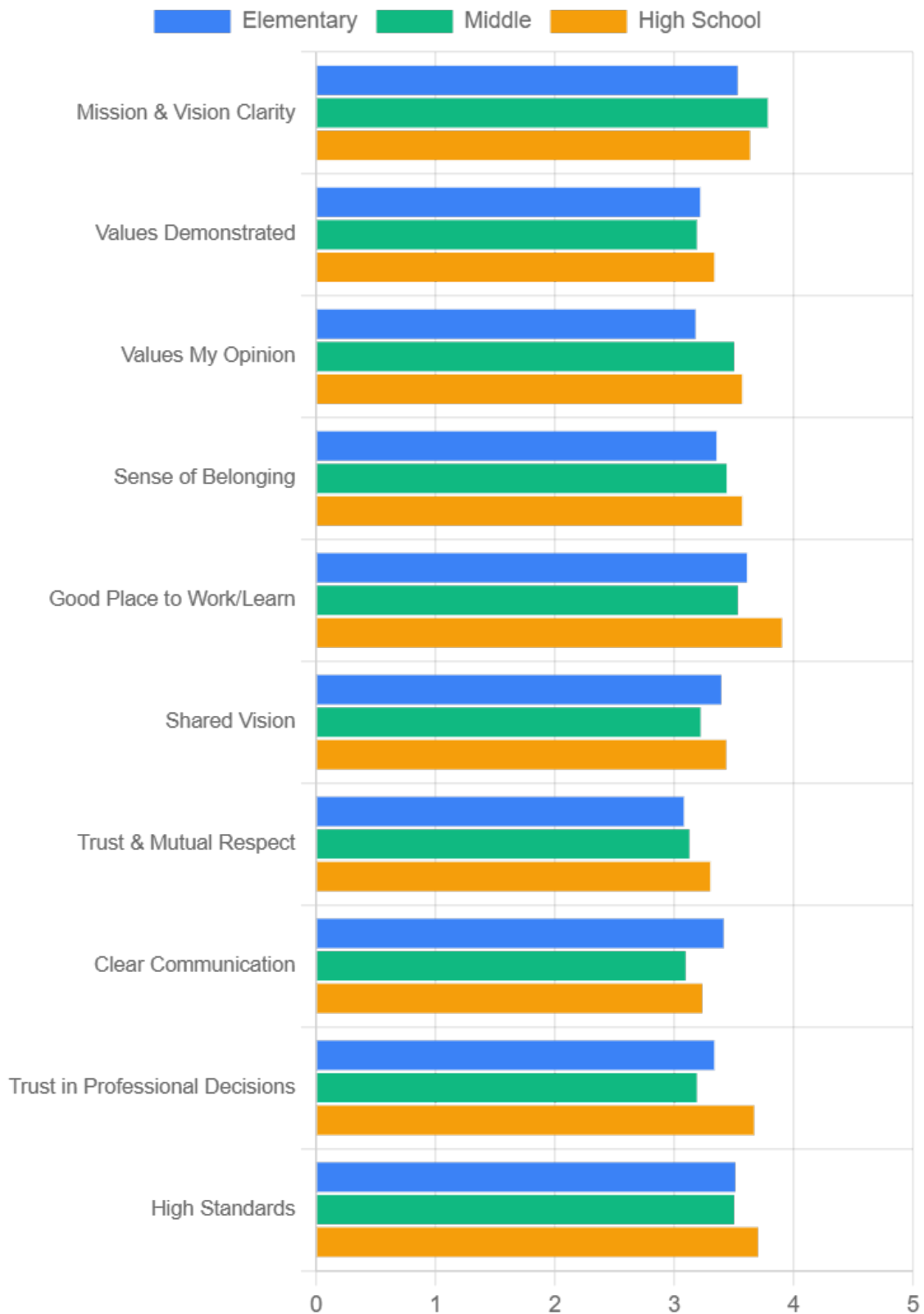
High School

Responses: **30**

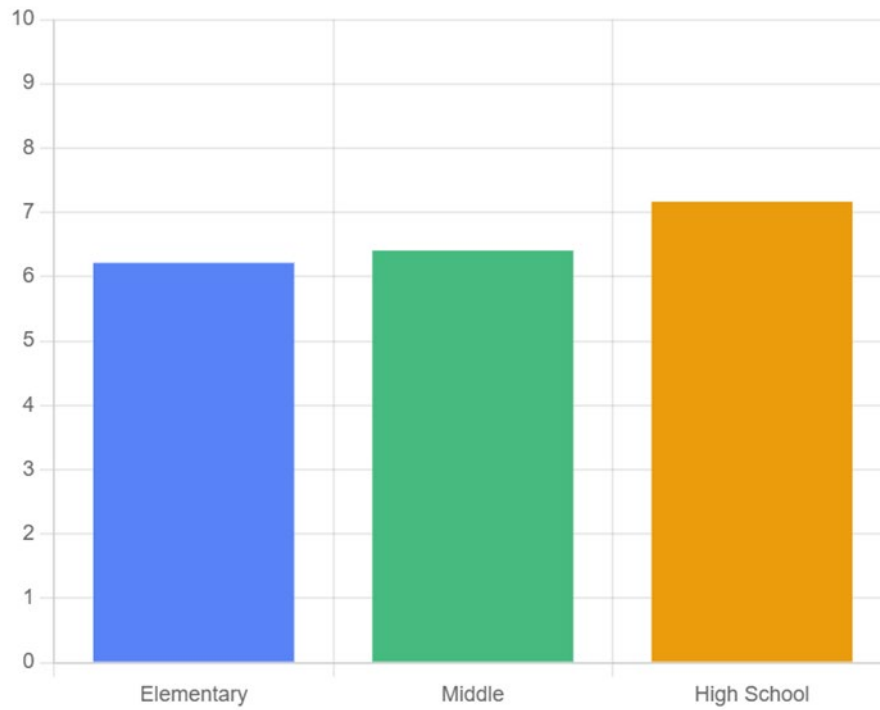
Avg Recommend: **7.17/10**

Avg Agreement: **3.53/5**

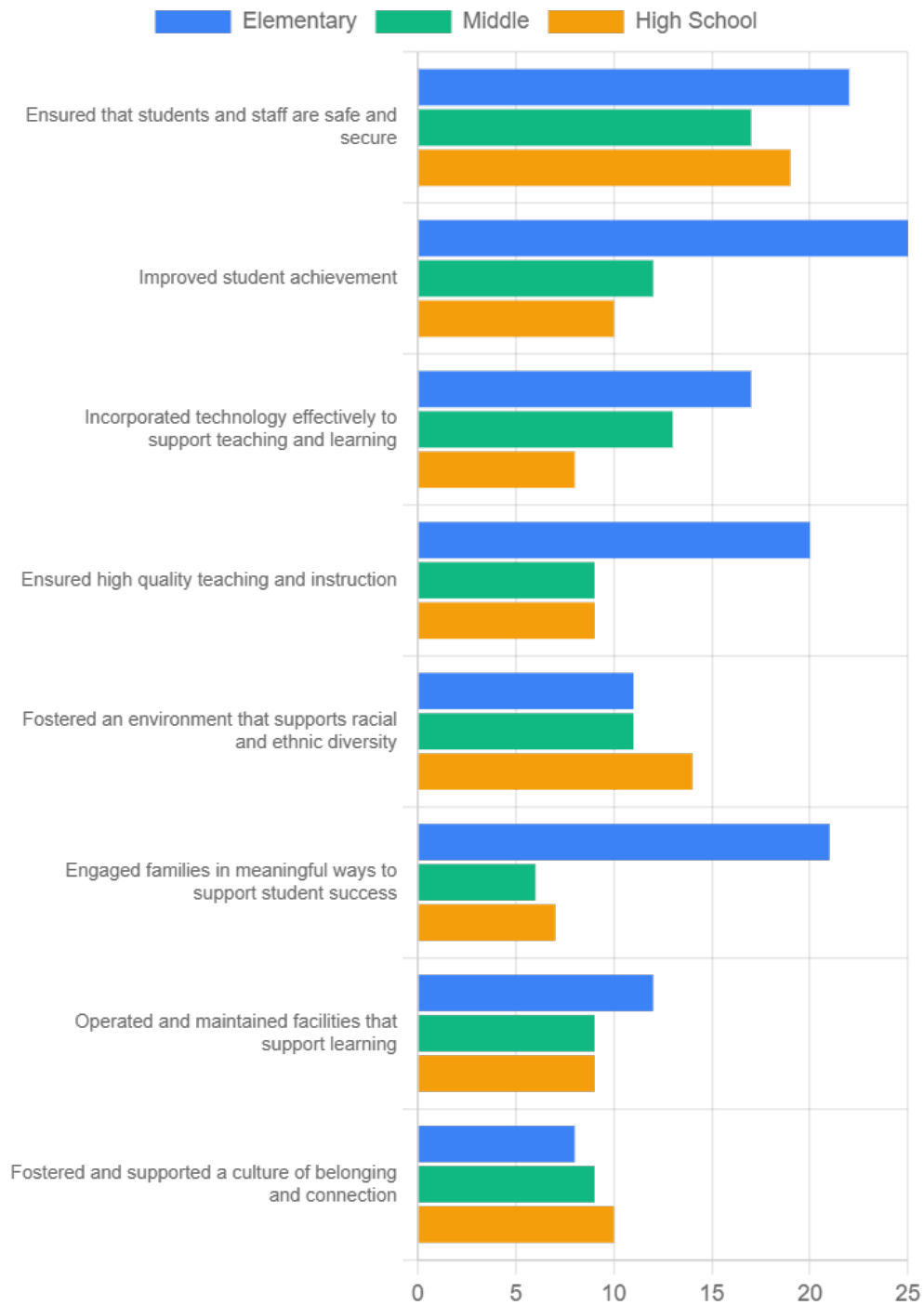
Agreement Questions Comparison



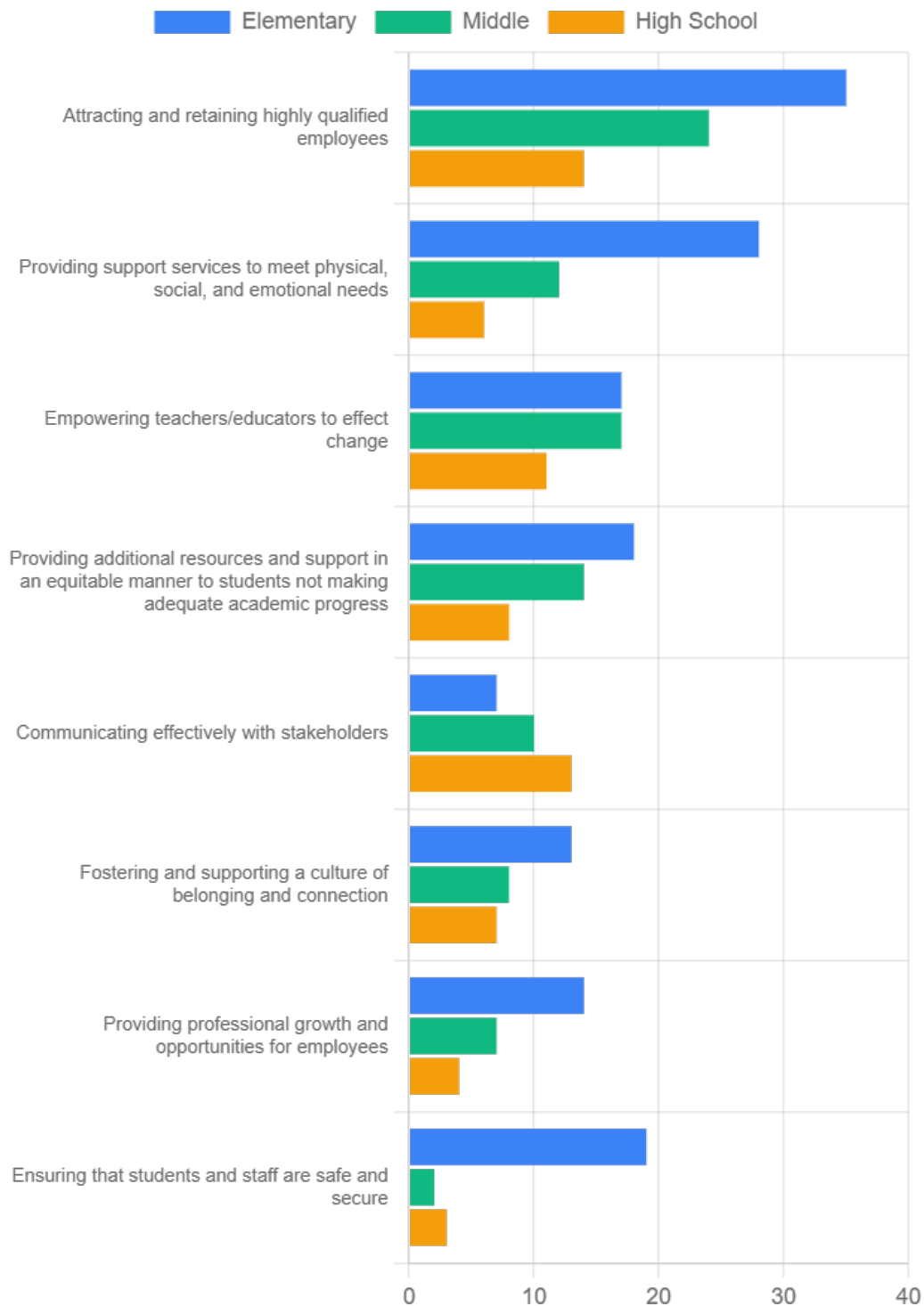
Likelihood to Recommend FRCS (1-10 scale)



Top 8: What FRCS Does Well



Top 8: Areas Needing Improvement



FRCS Strategic Planning Teacher/Educator/Staff Survey: Open-Ended Thematic Analysis by Grade Level

NOVEMBER 2025

FRCS Strategic Planning Survey

Thematic Analysis of Open-Ended Responses by Grade Level

Response Overview:

Total Open-Ended Responses Analyzed: 69 comments across 3 questions

- Elementary: 44 responses
- Middle School: 16 responses
- High School: 9 responses

1. Theme Frequency Summary

Theme	Elementary	Middle School	High School	Total Mentions
Teacher Support & Respect	17	7	4	28
Leadership & Administration	12	5	3	20
Communication	9	4	1	14
Student Behavior	10	2	1	13
Retention & Hiring	8	3	1	12
Special Education	7	2	0	9
Culture & Belonging	3	6	0	9
Professional Development	3	0	0	3

Theme 1: Teacher Support & Respect

28 mentions

The most frequently mentioned theme across all grade levels, with particular emphasis on feeling valued, respected, and supported in their professional roles.

Elementary School

17 mentions

- Need for more support staff in classrooms
- Large class sizes (26+ students per teacher)
- Concerns about teacher recognition and value
- Evaluation system not recognizing excellence

"Support the damn teachers for once! Students get away with so many negative behaviors."

"Good teachers and good students/families keep leaving because neither feel supported or valued."

Middle School

7 mentions

- Teachers not feeling respected by leadership
- Feeling blamed when issues arise
- Need to be treated as valued professionals

"School leaders need to treat teachers with respect."

"Make teachers feel like an asset. We hear the words but the actions are not congruent with the words."

High School

4 mentions

- Some positive feedback about feeling supported (especially new staff)
- Still concerns about empowering teachers

"This is my first year here and I have felt very supported and valued here."

Theme 2: Leadership & Administration

20 mentions

Concerns about decision-making processes, leadership styles, and administrative support vary significantly by grade level.

Elementary School

12 mentions

- Mixed experiences - some praise leadership, others cite serious concerns
- Need for greater transparency and follow-through
- Hiring of new executive director seen as positive step
- Some concerns about building-level leadership approaches

"Please use the feedback from these surveys. Rarely nothing comes out after filling these out. Morale is low."

"Nicole, Rebecca and Melissa are amazing leaders and great communicators."

Middle School

5 mentions

- Top-down decision-making without teacher input
- Disconnect between administration and teachers
- Decisions made without dialogue or consultation

"Decisions are consistently made without teacher input or dialogue and communication often is lacking. This top-down approach undermines collaboration and trust."

High School

3 mentions

- Questions about highest-level leadership decisions
- Past issues still affecting current climate
- Some positive momentum noted

"The leadership at the highest levels is still in question. The people at the top have made poor decisions in the past and they are still making decisions for the district."

Theme 3: Communication

14 mentions

Communication breakdowns between leadership, staff, and families emerged as a consistent concern.

Elementary School

9 mentions

- Inconsistent information about incidents and outcomes
- ALC reports sometimes not shared with teachers
- Need for better transparency about decisions
- Some positive feedback about improved communication

"The ALC protocol needs more consistency. Sometimes I get a report from the investigation sharing the outcome, other times I don't. When I need to call a parent, I don't always know the result."

Middle School

4 mentions

- Communication gaps between staff and administration
- Information not shared in timely manner

"There is a lack of communication and mutual respect. When anything goes sideways, it becomes a blame game."

High School

1 mention

- General need for better stakeholder communication

Theme 4: Student Behavior Management

13 mentions

Significant concerns about the effectiveness of current behavior management systems, particularly the ALC process.

Elementary School

10 mentions

- ALC process described as ineffective and inconsistent
- Students returned to class within minutes
- Lack of meaningful consequences
- Rewards given to misbehaving students
- Good behavior not recognized

"The ALC protocol needs a complete overhaul. Students do not mind going to ALC because they do not see it as a consequence. Students who exhibit poor behaviors often come back with prizes from counselors."

"We reward students for making poor behavior choices. Students who are role models get NOTHING for following expectations, but students who can't follow simple expectations get to play video games as a REWARD."

Middle School

2 mentions

- Need for better balance between consequences and support
- Loss of privileges approach not effective

"Students here deserve better and increased support in social and emotional development versus just loss of privileges which has not had an impact on student behavior."

High School

1 mention

- General concern about student behavior systems

Theme 5: Retention & Hiring

12 mentions

High staff turnover and difficulty attracting qualified employees emerged as a critical concern.

Elementary School

8 mentions

- Talented teachers leaving
- Positions not filled in timely manner
- Need for better retention strategies

"Good teachers and good students/families keep leaving because neither feel supported or valued."

Middle School 3 mentions

- Continuous staff turnover
- Talented teachers continue to leave
- Positions remain unfilled

"I am deeply concerned about the lack of teacher retention. Talented teachers continue to leave and positions are not being filled in a timely manner."

"Quality teacher retention and a commitment to challenging academics needs to be the forefront of our goals."

High School 1 mention

- Need to attract and retain highly qualified employees

Theme 6: Special Education Services 9 mentions

Critical concerns about special education staffing, services, and leadership across Elementary and Middle School.

Elementary School

7 mentions

- Special education department described as "lacking" and "a disappointment"
- Insufficient qualified staff for vulnerable population
- Students with clear deficits not being tested
- SPED administrators not visiting classrooms or knowing students

"Our special education department is a disappointment. There are not enough qualified staff to service our most vulnerable population. They do not seek out information to know our SPED population."

"Not avoiding testing students who have consistently shown they need academic supports. Our special education services is LACKING."

Middle School

2 mentions

- Dramatic staffing reductions (from 2 teachers per grade to 1 for entire school)
- Students not receiving mandated IEP services
- Students removed from IEPs despite continued struggles
- High SPED teacher turnover
- Ethical and legal concerns

"We went from two sped teachers per grade in the middle school for 150 students to one sped teacher for 130. Many students are not getting properly serviced despite the best efforts of others stepping in to complete tasks that are not their responsibility."

"Students who clearly require IEP services have been removed which raises ethical and legal concerns that continue to be swept under the rug."

High School

0 mentions

No specific mentions in High School responses.

Theme 7: Culture & Belonging 9 mentions

Workplace culture concerns, particularly around trust, collaboration, and sense of community.

Elementary School 3 mentions

- Some very positive experiences with community and belonging
- Others noting competitive rather than collaborative environment
- "Crabs in a bucket" mentality mentioned

"I love it here, especially having seen many other districts, we are really special and provide something that a lot of people are looking for."

"One of the most concerning patterns I observed was the overall workplace culture. At times, the environment felt more competitive than collaborative—a 'crabs in a bucket' mentality."

Middle School

6 mentions

- Culture of cliques and "tattling"
- Many people not comfortable with their peers
- Lack of trust and mutual respect
- Toxic work environment mentioned

"The culture of the middle school needs a vast shift, as there are many people who do not feel comfortable with their peers. There is a culture of cliques and 'tattling'."

"This is not a good work environment at all."

High School

0 mentions

No specific mentions in High School responses.

Theme 8: Professional Development 3 mentions

Limited mentions of professional development, primarily from Elementary School respondents.

Elementary School 3 mentions

- Need for more variety in PD offerings
- Desire for more practical, classroom-focused development
- Concerns about excessive focus on specific topics

"We need more PD variety. Retaining staff - we need to value and show mutual respect. We need more PD variety."

Middle School 0 mentions

No specific mentions in Middle School responses.

High School 0 mentions

No specific mentions in High School responses.



Thematic Analysis of FRCS Leadership Interviews

1. Vision for Student Learning

- Leaders consistently emphasize a desire to shift toward high-level teaching and learning with stronger student engagement and rigorous instruction.
- They connect this to adult accountability: classroom practices should reflect high expectations and evidence of learning, not just compliance.
- Student-centeredness, curriculum alignment, and fidelity of instructional implementation are seen as essential for raising performance.

2. Culture, Belonging, and Community

- A recurring theme is the need to foster a sense of belonging for students and families across a diverse, regional population.
- Many highlight the importance of cultural responsiveness, especially given demographic shifts toward a majority Black and Brown student population.
- Leaders want FRCS to be known for being inclusive, mission-driven, and community-centered. Several note that rebuilding trust—internally with staff and externally with families—is critical.

3. Leadership, Governance, and Trust

- Multiple interviews mention instability in leadership over the last several years (executive director transitions, interim leaders, union tensions). This created a feeling of being “rudderless”.
- There is a strong desire for transparent communication, clear strategic direction, and consistent leadership practices across the district.
- Staff morale, union relations, and bridging divides between the executive team and teachers are recurring concerns.

4. Family and Community Engagement

- Leaders see family partnerships as an underutilized strength. Several want more proactive and authentic collaboration with parents and guardians.
- Outreach and accessibility matter, especially for multilingual families and those traveling long distances to attend FRCS.
- Engagement is viewed not only as communication but also as co-ownership of the educational experience.

5. Operational and Structural Challenges

- Interviewees highlight staffing pressures (turnover, unfilled roles, and insufficient support for student services).
- Facilities, transportation, food services, and other operational systems are stretched thin.
- Financial stewardship and planning for sustainability are seen as vital, given the school's growth and complexity.

6. Equity and Student Support

- Equity concerns surface strongly around special education, multilingual learners, and counseling services.
- Leaders note that services are fragmented, with some responsibilities lacking clarity or capacity.
- They want to move from a compliance-driven model to one that is holistic, responsive, and proactive in meeting diverse student needs.

7. Professional Development and Adult Learning

There is strong interest in ongoing training and development for teachers and leaders. Needs identified include:

- Building skills for instructional rigor and engagement.
- Developing cultural competence.
- Strengthening collaboration and accountability across roles.

Cross-Cutting Tensions

- Vision vs. Reality: Leaders articulate ambitious goals for student achievement and culture but acknowledge structural gaps (staffing, systems, consistency) that impede progress.
- Equity vs. Standardization: The push for rigorous instruction must balance with the need to serve diverse learners equitably.
- Stability vs. Change: Leaders welcome Toby's new direction and want stability but recognize that significant change management is required.
- Community Expectations vs. Capacity: Families invest heavily in FRCS (long commutes, trust), but the school must ensure it has the capacity to deliver the promised high-quality experience.



FRCS Strategic Planning Board Focus Group Thematic Analysis

MAJOR THEMES

1. Academic Excellence & Performance Concerns

Current State:

- Standardized test scores (MCAS, MAP) show declining or stagnant performance over the past 4-5 years
- Performance is comparable to or slightly worse than sending districts in some areas (particularly middle school math)
- Lack of clear definition or framework for what "academic excellence" means at the school
- Gap between promised innovative programs and actual delivery

Desired State:

- Need to define and measure academic excellence beyond test scores
- Focus on holistic outcomes: critical thinking, civic engagement, career readiness
- Desire for measurable outcomes that justify the extra burden on families
- Question whether college admission alone is sufficient in changing job market

Key Quote Themes:

- "The point was never to be just another building K-12 school system that produces similar outcomes"

- "We don't have a talking point where I can say to another parent, you just have to bring your kid here for this particular thing"
-

2. Identity Crisis & Differentiation

Loss of Distinguishing Features:

- Previous differentiators (Spanish in kindergarten, capstone projects) have been discontinued or are now offered by other schools
- Dress code policy, once a draw, has been softened
- No clear unique value proposition

The "Extra Tax" Problem:

- Families bear additional burdens: long bus rides (6:40 AM), lack of neighborhood connections, limited after-school activities
- These burdens require exceptional outcomes to justify, which the school isn't currently delivering
- Students described as "commuters" lacking sense of belonging and school identity

Question of Purpose:

- Tension between being a charter school (innovative) vs. operating like a traditional "factory system"
 - Concern about "optimism bias"—accepting explanations for poor performance without rigorous inquiry or innovation
-

3. Student Retention & Enrollment Attrition

Critical Transition Points:

- Significant loss of students at 5th to 6th grade transition
- Major attrition from 8th to 9th grade (middle to high school)
- Enrollment decreases from approximately 145 per grade in elementary to approximately 115 in middle school to 80-90 in senior year

Reasons for Leaving:

- Academic concerns
- Desire for sports programs and extracurricular activities
- Perception that sending schools offer equivalent or better experiences
- Lack of facilities (no sports fields, teams use other locations)

Additional Note:

- High school performs well (high AP enrollment, graduation rates, college acceptance) but can't retain students to get there
 - Small class sizes (10-15 students) create strong teacher-student relationships in high school
-

4. Community, Belonging & Identity

Current State:

- Students leave at 2:30 PM with no reason to stay
- Lack of school spirit or identity ("We are Falcons, but what does it mean?")
- No infrastructure for community building (limited sports, clubs, shared experiences)
- Students don't have school friends in their neighborhoods

Desired State:

- Need for "glue" that creates sense of belonging
 - Extracurricular activities, sports, clubs, travel, internships as potential solutions
 - Recognition that these elements are part of holistic education, not just add-ons
 - Understanding that community building might be intentionally pursued to solve specific problems
-

5. Staff Stability & Morale

Historical Context:

- COVID and expansion to elementary school created structural chaos
- Rapid administrative restructuring without proper planning

- Transition from single principal to district-level structure poorly executed
- Revolving door of leadership and staff

Current Challenges:

- Low staff morale impacts everything
- Loss of institutional knowledge and continuity
- Projects and initiatives don't carry over year to year
- Union now in place, which provides some stability but also constraints

Cultural Impact:

- School culture hasn't recovered from COVID-era disruptions
 - Gap between the school families were told about and current reality
 - Need for professional development and "growing your own" teachers
-

6. Operational & Facility Concerns

Current State:

- Facilities not fit to purpose for current mission
- No clear long-term capital plan
- Deferred maintenance and infrastructure needs
- Risk of multi-million dollar delayed projects

Strategic Questions:

- Should facilities investment be prioritized?
 - What is the right campus plan for the school's mission?
 - How to prevent facilities issues from "killing" the school through neglect
-

7. The Crossroads Moment

Sense of Urgency:

- Multiple board members independently identified school as being "at a crossroads"

- Recognition that school could become a success story or fail
- Can't return to previous state—must move forward intentionally

Leadership Hope:

- New leader seen as critical stabilizing force
 - Long history of strong financial management
 - Hope that stable leadership can guide transformation
-

8. Data, Measurement & Accountability

Current Gaps:

- Lack of comprehensive understanding of why families join, stay, or leave
- Need for multiple outcome measures beyond test scores (attendance, discipline, student wellbeing, voting rates, employment)
- Tendency toward "optimism bias"—accepting explanations without testing hypotheses

Desired Approach:

- Data-driven decision making
 - Curiosity and humility about what's working
 - Engagement with best practices and innovation from other sources
 - Clear frameworks for measuring success
-

9. Equity & Special Education Concerns

Perceptions:

- Concern about support for students with IEPs and special needs
- Worry about students falling behind without family resources for tutors
- Need to serve students requiring accommodations effectively

Parent Experience:

- Some families supplementing with outside tutoring from kindergarten
 - Concern for families without means to provide additional support
-

10. Career Readiness vs. College Focus

Changing Landscape:

- Recognition that college degrees may not guarantee employment
- 40% decrease in early career roles
- Only 35% of population believes degrees matter (vs. 70% in 2010)
- Need to prepare students for success beyond just college admission

Emerging Priorities:

- Focus on first job, not just first acceptance letter
 - Skills for navigating changing economy
 - Critical thinking and information literacy
 - Practical preparation for diverse post-graduation paths
-

PROCESS & GOVERNANCE THEMES

Integration & Implementation

- Concern that strategic plans often get "dropped on the floor"
- Need for plan to be "baked in" so it survives leadership changes
- Desire for living, dynamic document integrated into decision-making
- Plans should be reflexive—easy to evaluate decisions against values and mission

Stakeholder Input

- Comprehensive data collection from multiple groups (families, staff, students, board)
- Need to understand areas of alignment and dissonance

- Balance between honoring input and making strategic choices
- Importance of showing how input shaped final plan

Truth-Telling

- Emphasis on getting "the truth" not rosier versions
- Past experience with data presented with optimism bias
- Need for honest assessment even when uncomfortable
- Board's role in interrogating assumptions and asking difficult questions

APPENDIX

Summary of Themes by Frequency

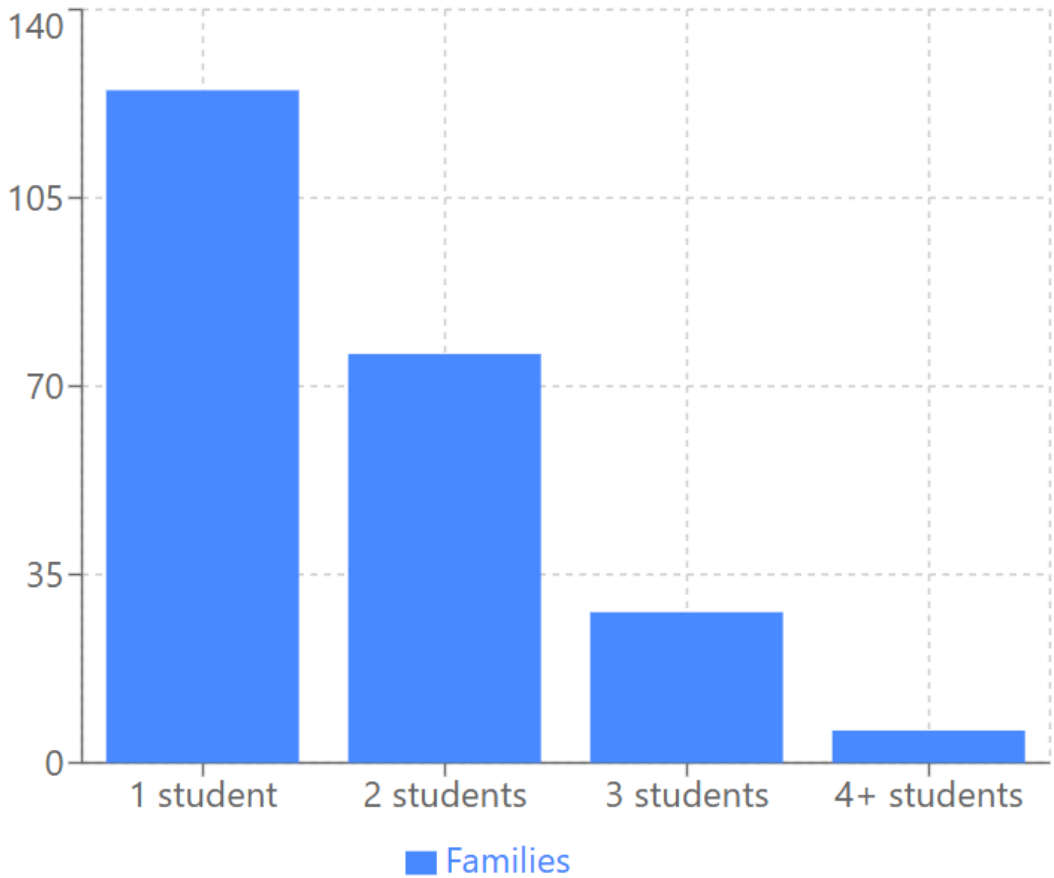
Theme	Frequency	% of Discussion	Key Indicators
Academic Excellence & Performance	28 mentions	25%	Most discussed topic; mentioned by all participants
Identity Crisis & Differentiation	18 mentions	16%	Pervasive concern about uniqueness
Student Retention & Attrition	15 mentions	13%	Critical pain point; data-driven
Community & Belonging	14 mentions	12%	Emotional resonance; multiple angles
Staff Stability & Morale	12 mentions	11%	Historical context frequently referenced
Data & Measurement	10 mentions	9%	Methodological concern throughout
Operational & Facilities	8 mentions	7%	Secondary but strategic concern
Career Readiness vs. College	4 mentions	4%	Emerging but passionate discussion
Equity & Special Education	3 mentions	3%	Mentioned but not deeply explored



FRCS Strategic Planning Family Survey Analysis

NOVEMBER 2025

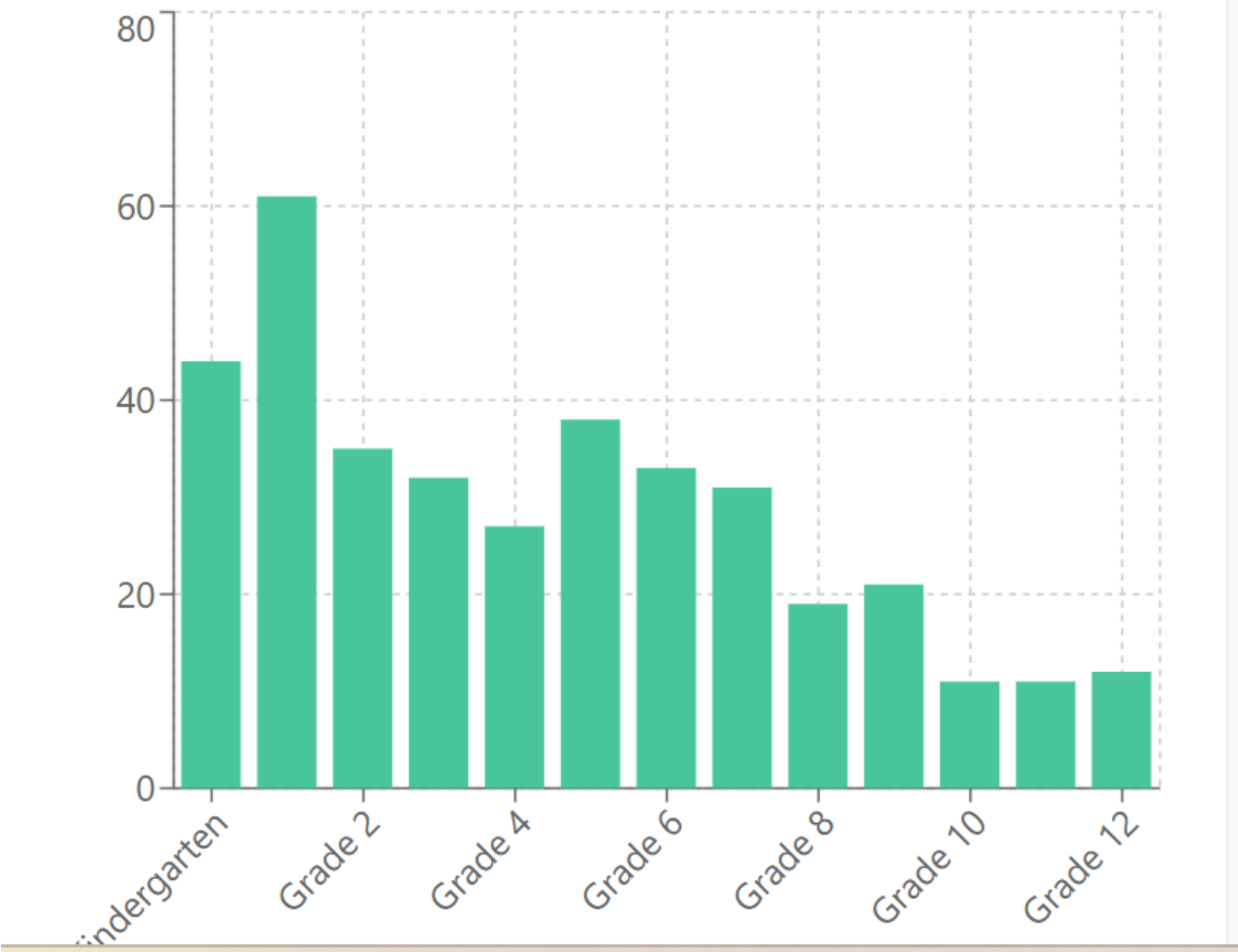
**Q2: How many students do you have at FRCS?
(n=235)**



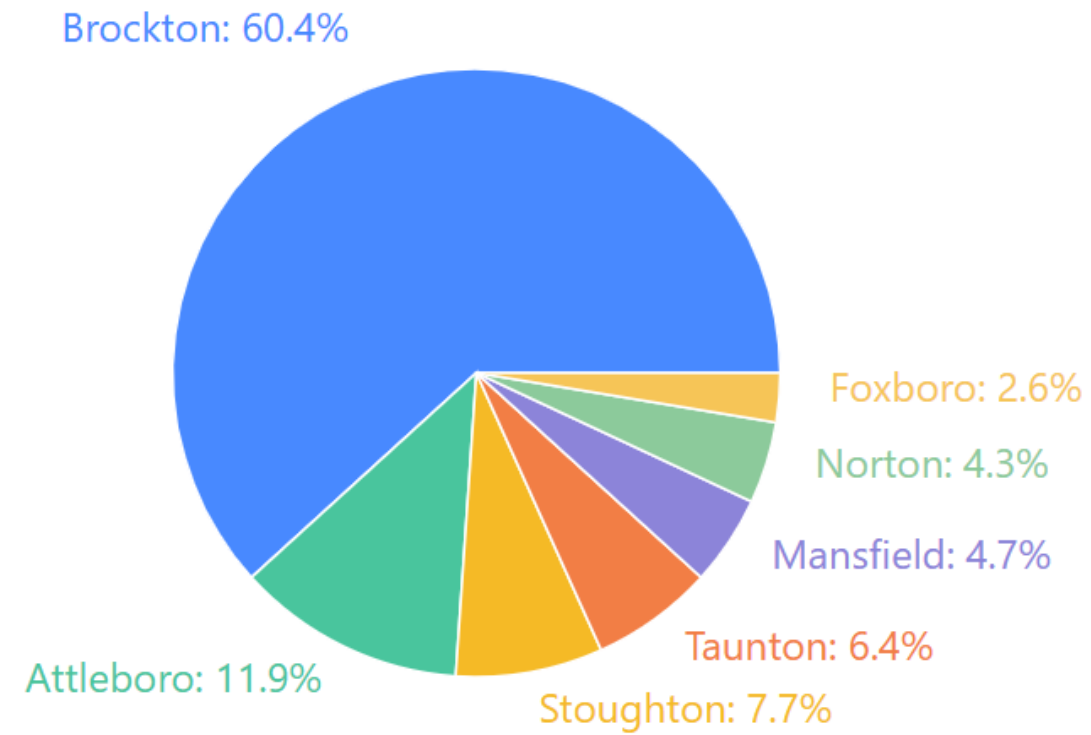
125	76	28	6
1 student	2 students	3 students	4+ students

Q3: Grade Distribution (All Students)

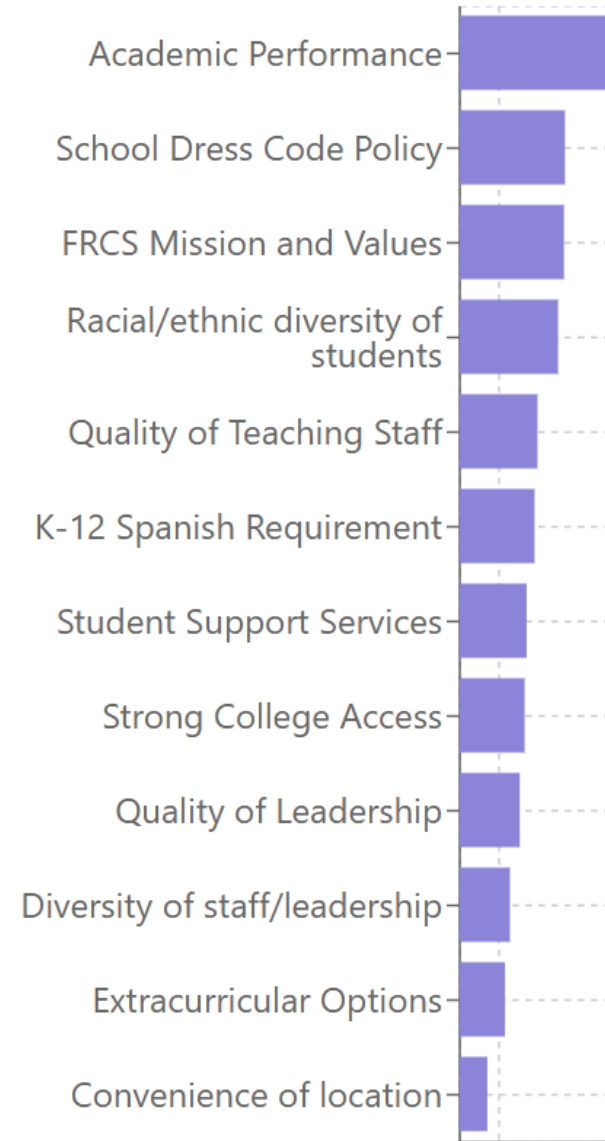
Note: Total exceeds 215 because families with multiple students selected multiple grades. Represents approximately 375 total student enrollments.



Q4: Where do students live? (n=235 families)

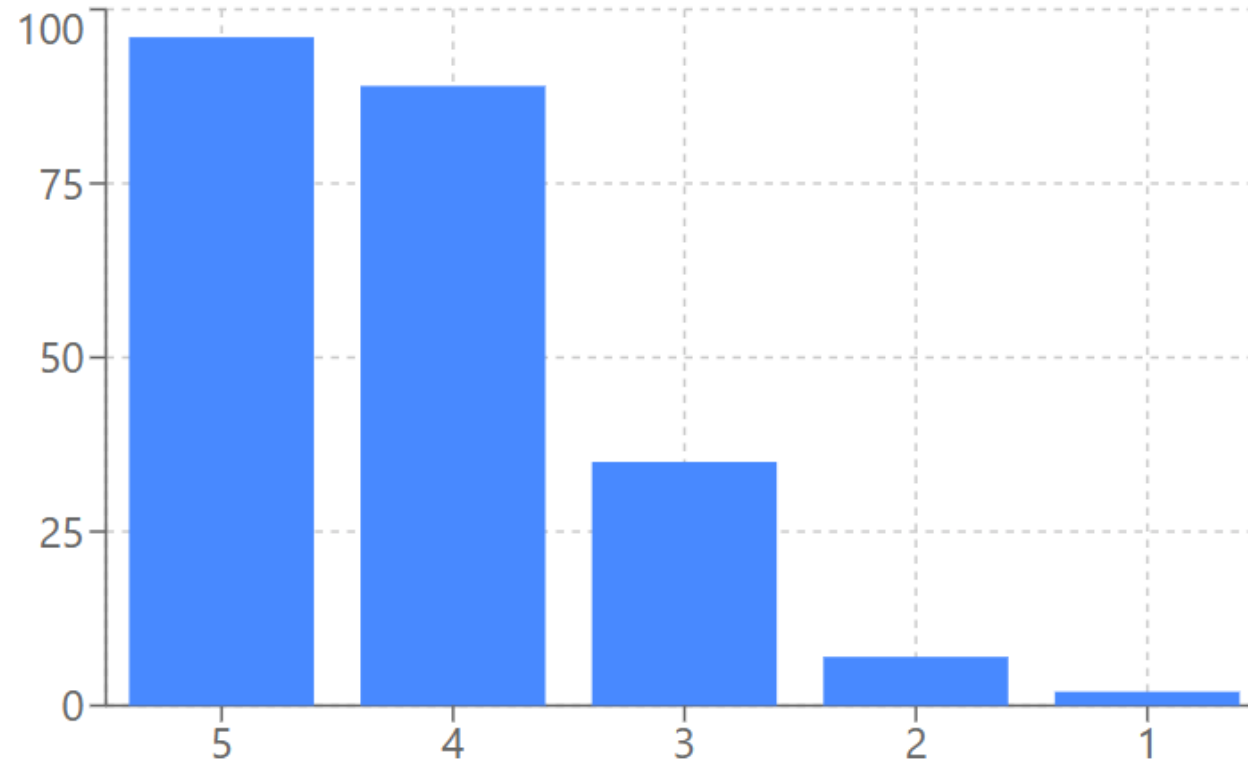


Q5: Why Choose FRCS? (n=215)



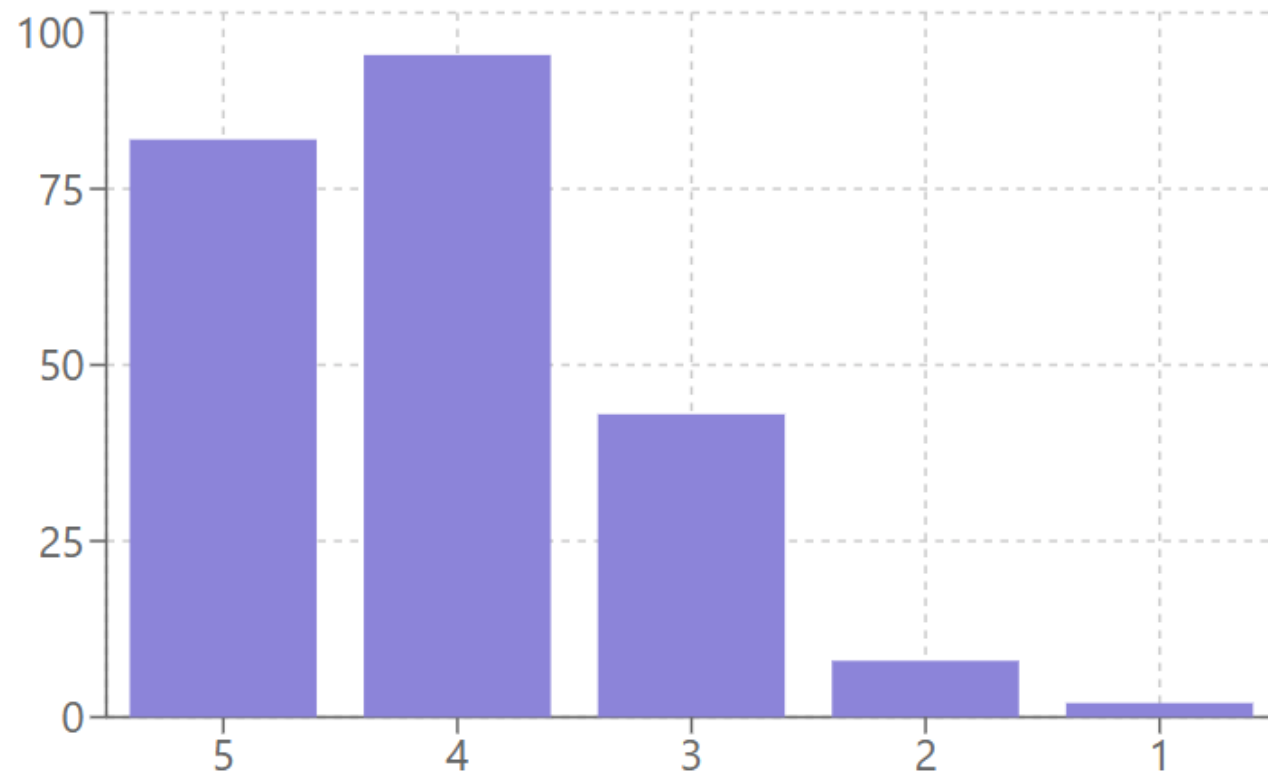
Q6: FRCS Preparing Students (n=229)

4.1/5
Average Rating



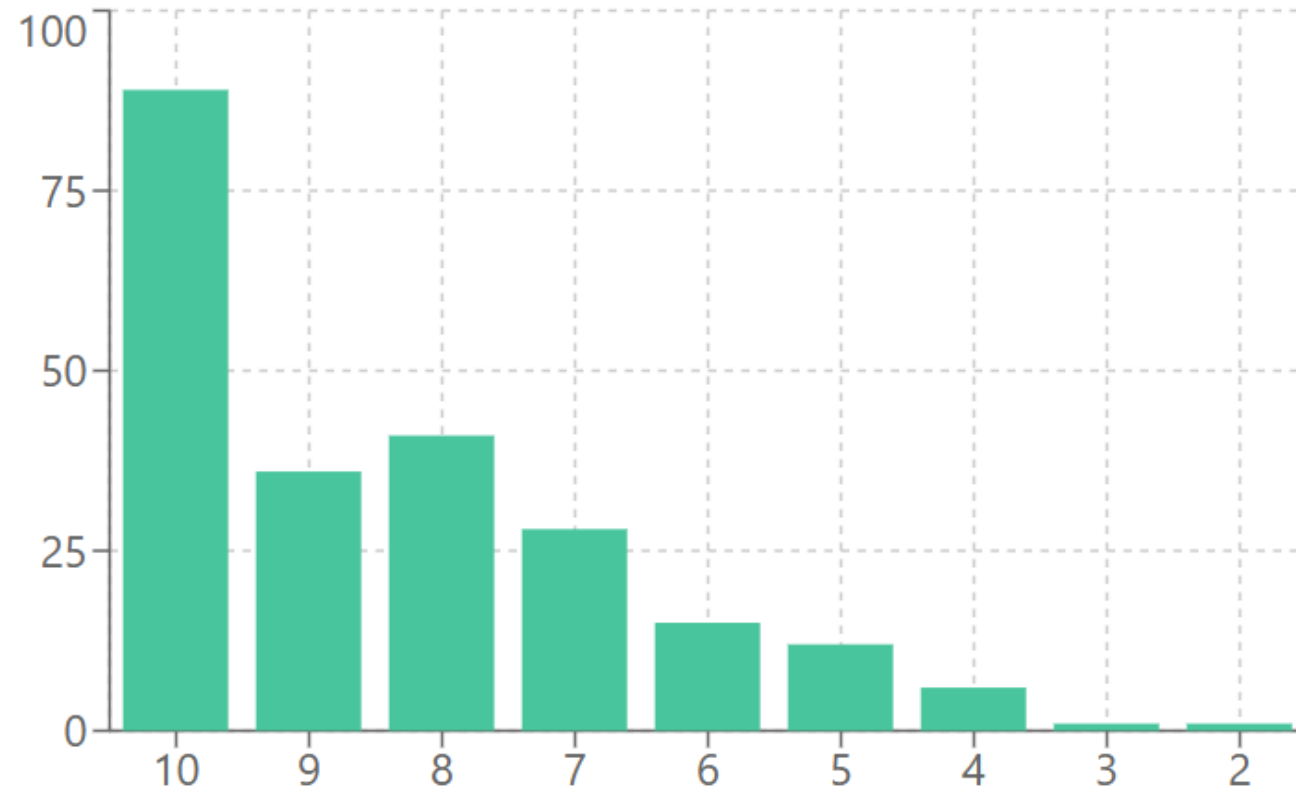
Q7: Admin Quality (n=229)

3.9/5
Average Rating

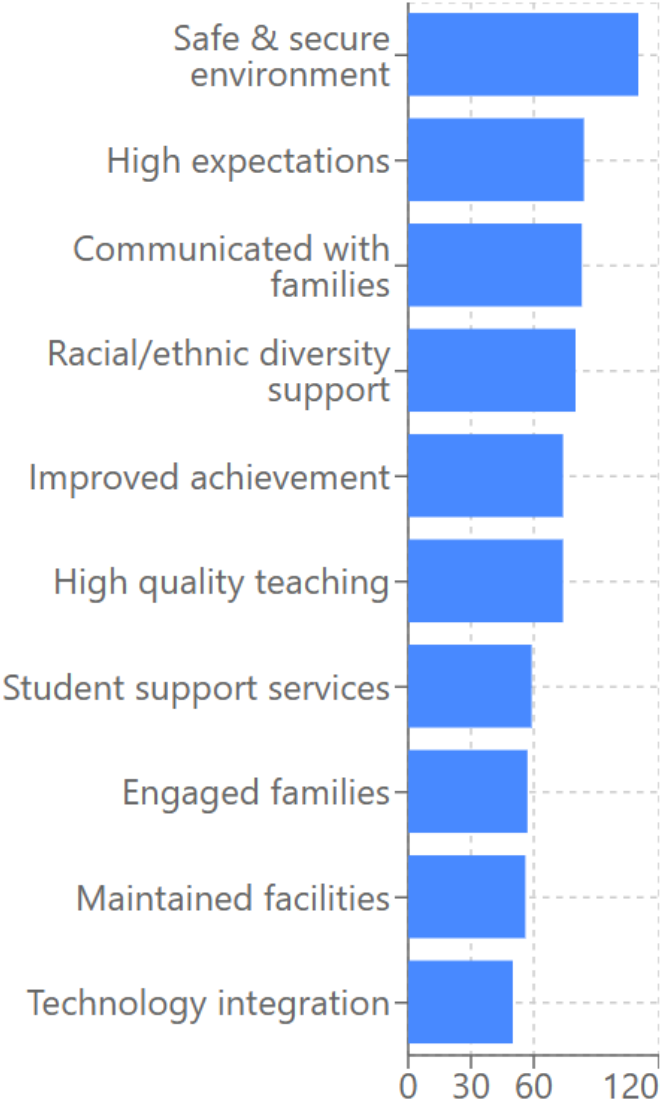


Q8: Recommendation Score (n=229)

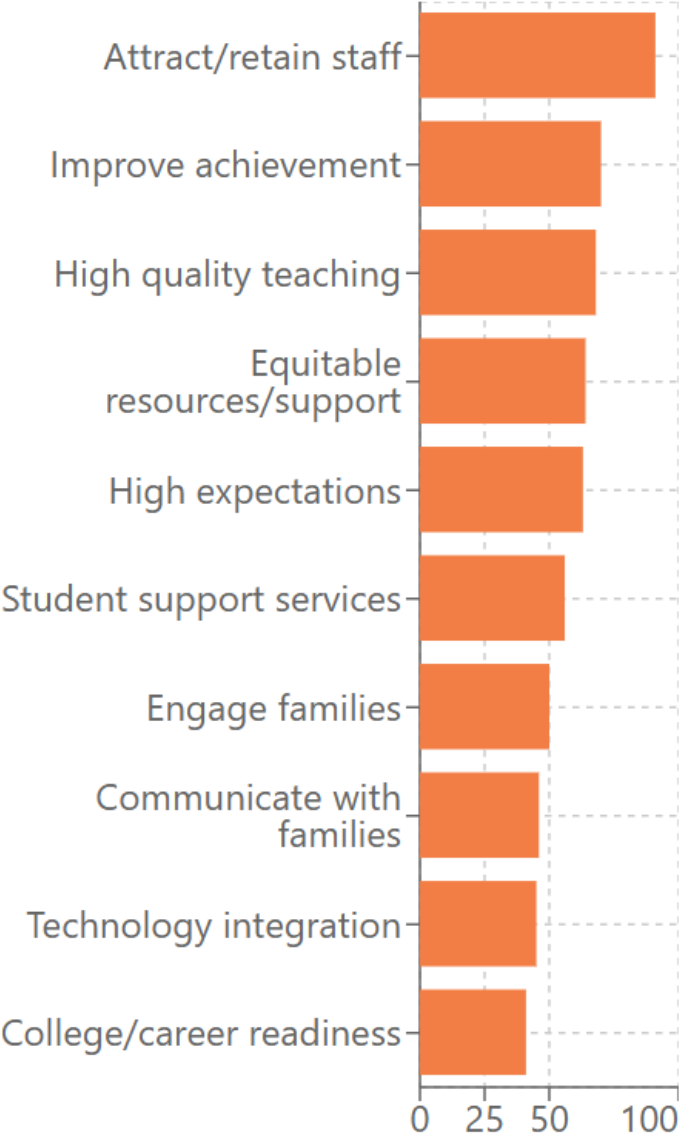
7.8/10
Average Score



Q9: What FRCS Does Well (n=215)



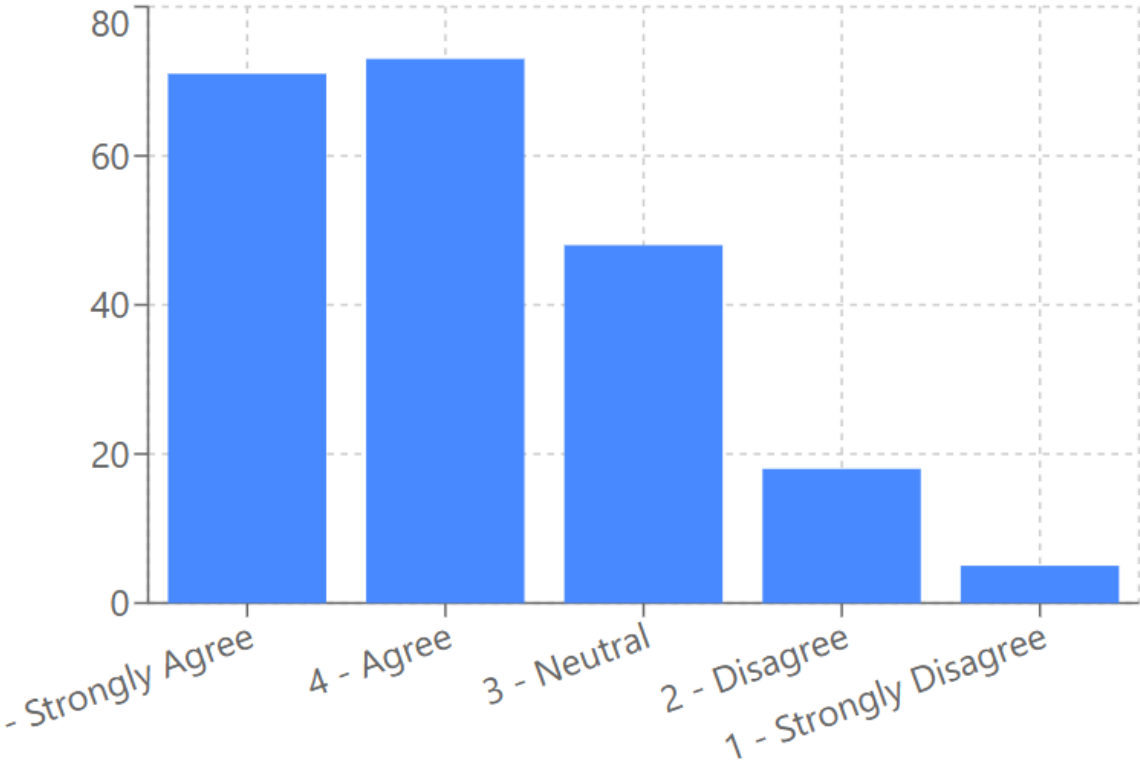
Q10: Areas to Improve (n=215)



Q11: Teachers/staff know my student(s) very well

n=215 responses | Scale: 1 = Strongly Disagree, 5 = Strongly Agree

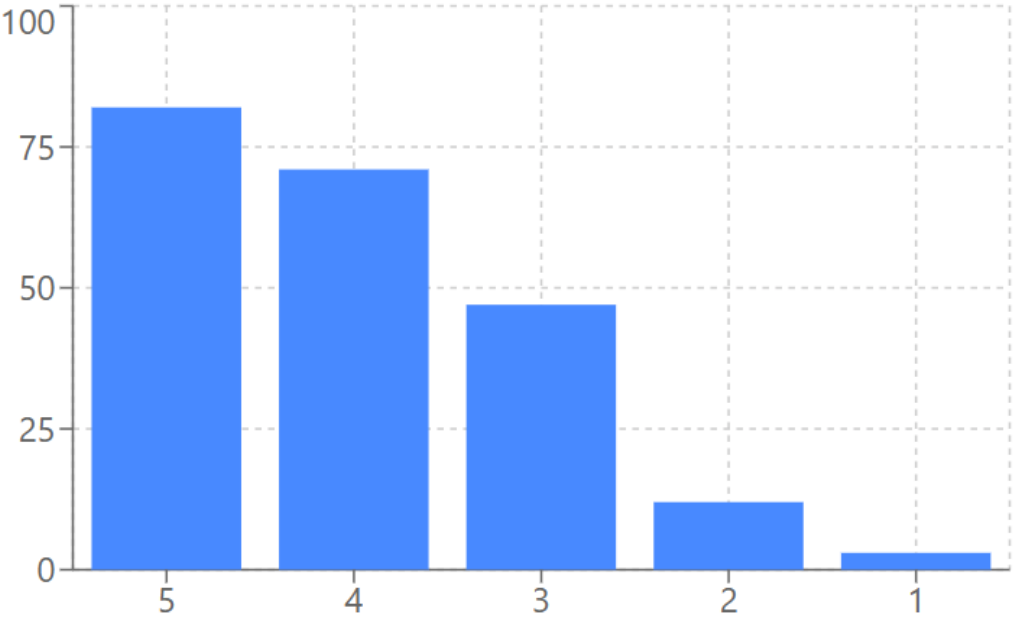
3.87/5
Average Rating



Q12: FRCS is a good cultural fit for my student(s)

n=215 | Scale: 1 = Strongly Disagree, 5 = Strongly Agree

4.01/5
Average Rating



82
38.1%

71
33%

47
21.9%

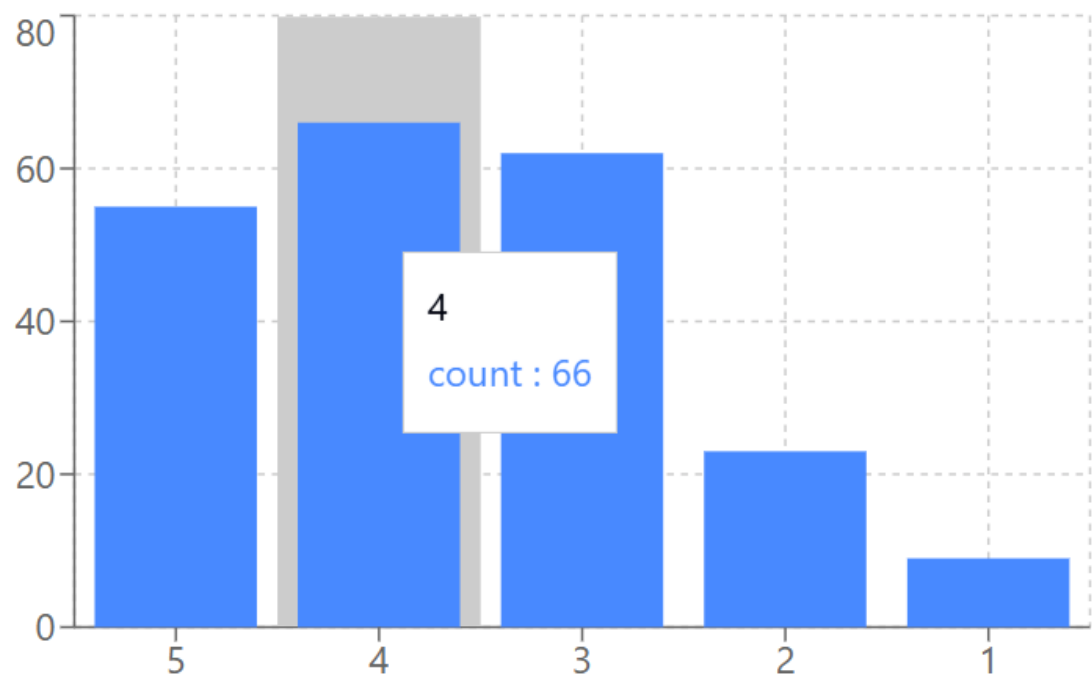
12
5.6%

3
1.4%

Q13: FRCS provides opportunities to explore interests

n=215 | Scale: 1 = Strongly Disagree, 5 = Strongly Agree

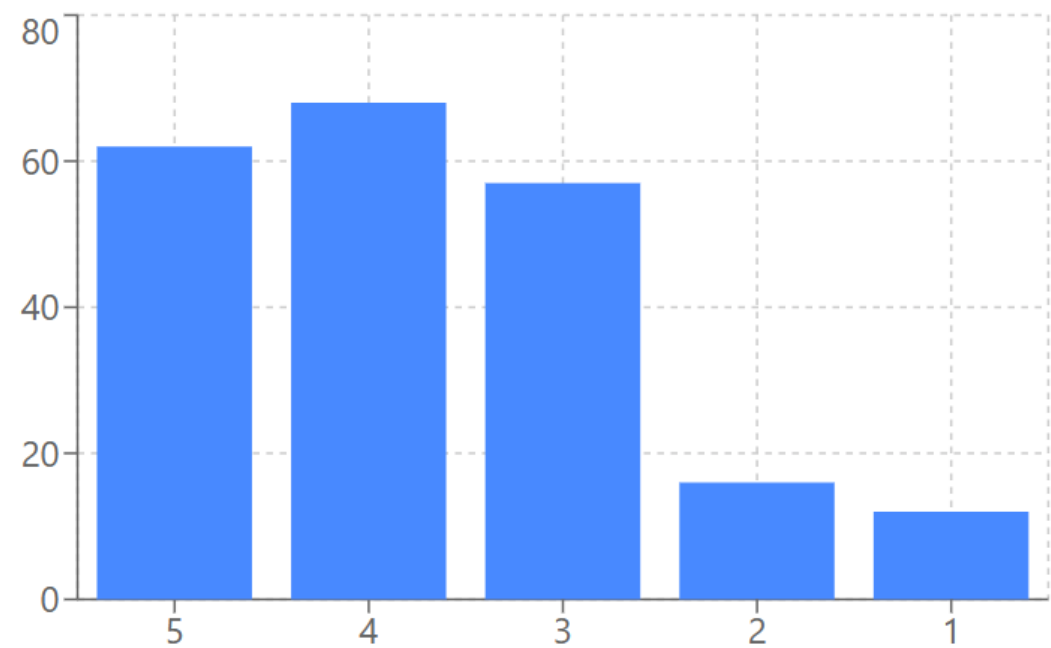
3.63/5
Average Rating



Q14: My student(s) is academically challenged at
FRCS

n=215 | Scale: 1 = Strongly Disagree, 5 = Strongly Agree

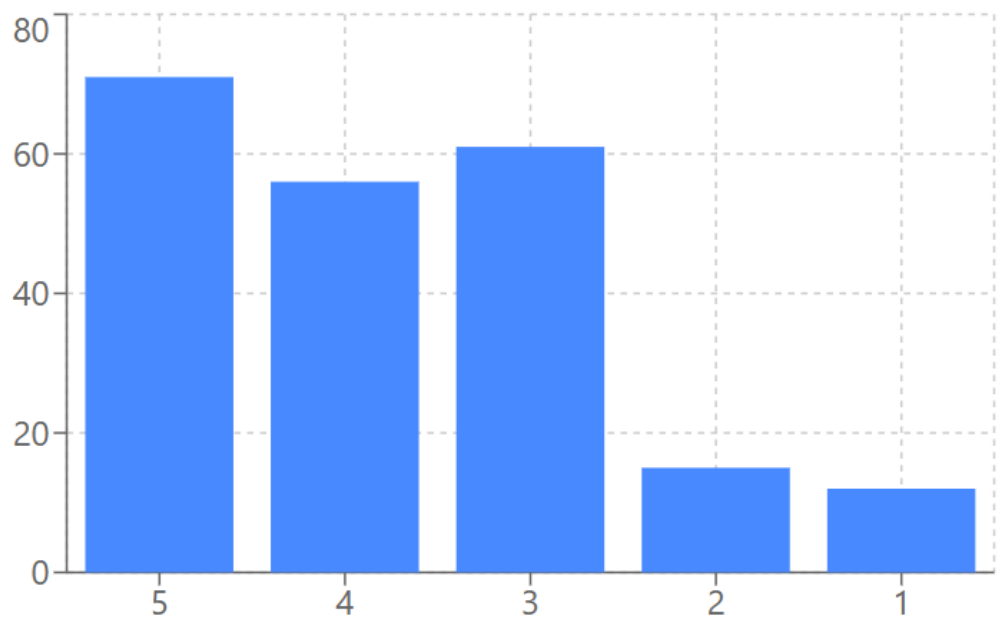
3.71/5
Average Rating



Q15: Administration is responsive to my concerns

n=215 | Scale: 1 = Strongly Disagree, 5 = Strongly Agree

3.74/5
Average Rating

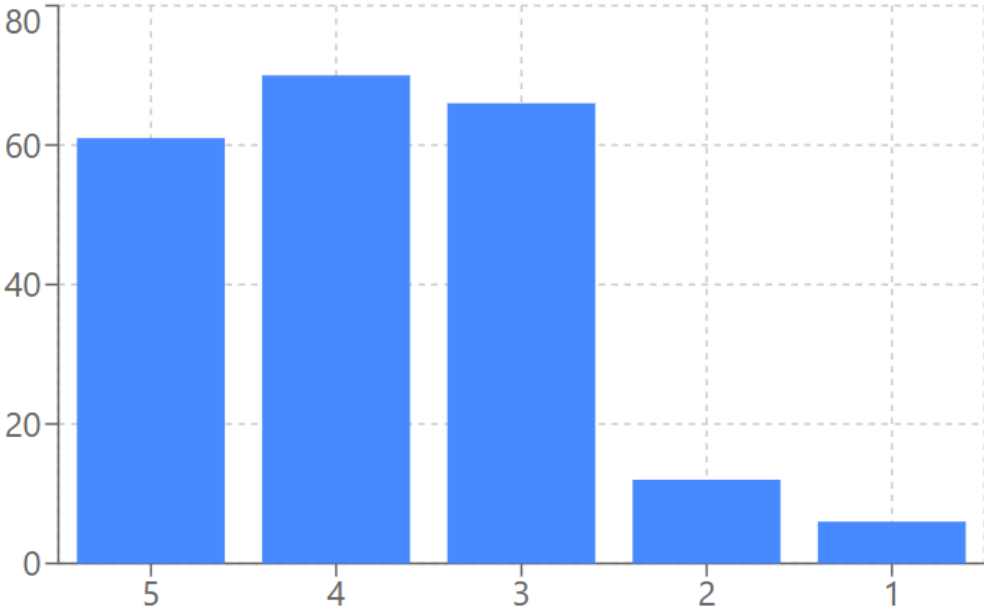


71 33%	56 26%	61 28.4%	15 7%	12 5.6%
-----------	-----------	-------------	----------	------------

Q16: Takes account of particular needs of students

n=215 | Scale: 1 = Strongly Disagree, 5 = Strongly Agree

3.78/5
Average Rating

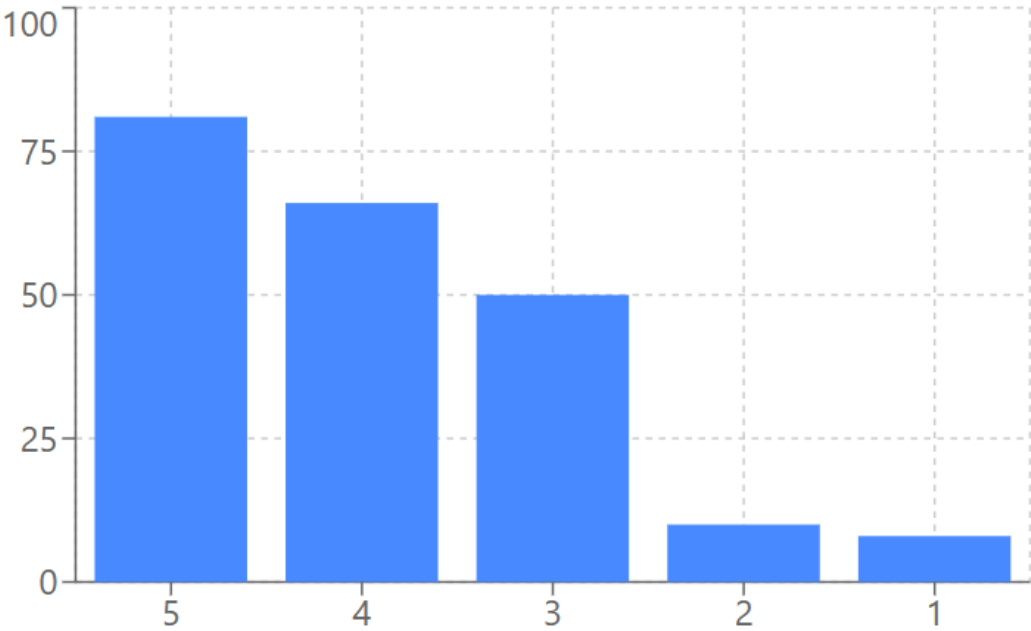


61	70	66	12	6
28.4%	32.6%	30.7%	5.6%	2.8%

Q17: Communicates frequently about progress

n=215 | Scale: 1 = Strongly Disagree, 5 = Strongly Agree

3.94/5
Average Rating



81
37.7%

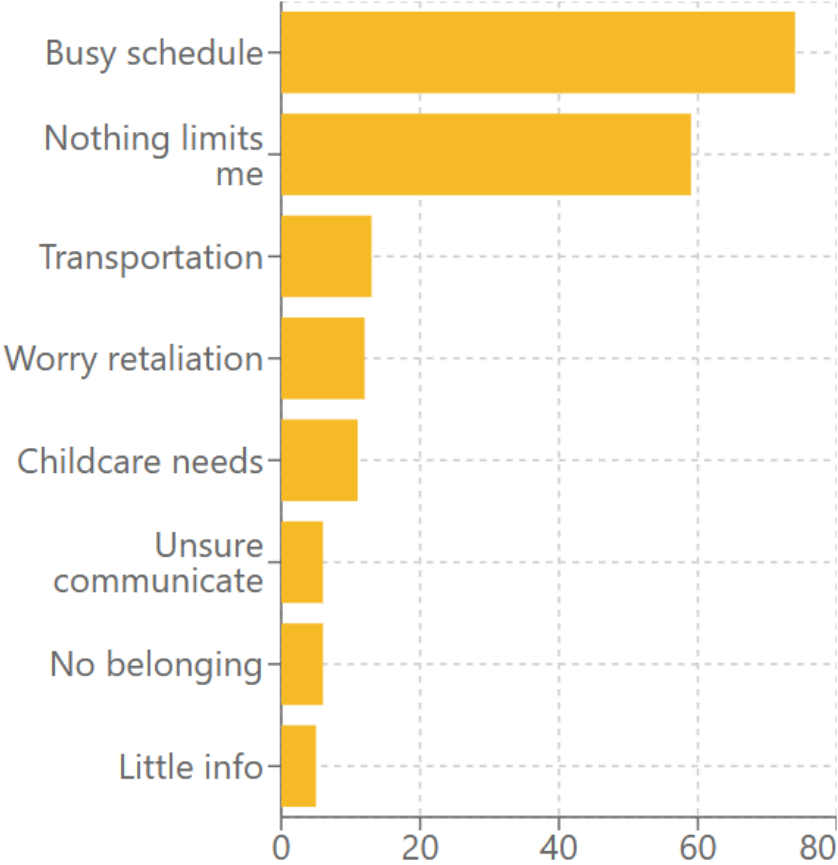
66
30.7%

50
23.3%

10
4.7%

8
3.7%

Q18: Barriers to Family Involvement (n=215)



Top 3 Barriers:

- 1. **Busy schedule** - 34.4% (74 families)
- 2. **Nothing limits me** - 27.4% (59 families)
- 3. **Transportation challenges** - 6.0% (13 families)

Theme 1: Communication Enhancement (n=18, 25.4%)

Description: Need for improved parent-teacher communication systems, timely updates, and information flow.

Sample Quotes:

- *"More communication between teachers and parents."*
- *"I think the communication to and from families needs to be improved overall."*
- *"More open communication with parents."*
- *"Hold teachers more accountable to their lesson plan, teaching and communication. Parents should not have to wait to the end of the semester to know that their child is not doing well."*
- *"Often, Google classroom and the portal don't talk to one another, and it is difficult for parents to monitor."*
- *"School brains and Google classroom need to be on the same page. Students and parents should not be unclear about grading, assignments complete/due."*

Theme 2: Extracurricular Programming (n=16, 22.5%)

Description: Requests for more sports, arts, clubs, and after-school opportunities.

Sample Quotes:

- *"Please involve Elementary students in extra curriculum activities."*
- *"FRCS seems a bit lacking in its arts education, sports program, and related facilities. Music, arts and drama programs are important cultural education that balances out the science and math education."*
- *"I would like to see football played as a sport."*
- *"Sports programs are also important to provide students a well rounded education and exposure to scholarship opportunities."*
- *"Investigate Year End Studies (Y.E.S. plan) for students to learn something else of their interests for 7 weeks at the end of the year."*

Description: Focus on hiring, retaining, and supporting high-quality staff.

Sample Quotes:

- *"Last year there were a lot of days without their regular teacher, too many substitute teachers days."*
- *"Hold teachers more accountable to their lesson plan, teaching and communication."*
- *"Enforce rules set forth by the administration."*
- *"Giving students/parents option to change class if student or parent is not comfortable with a teacher."*
- *"Some teachers need more training on how to deal with little ones."*
- *"A lot of complaints of students disrespecting teachers, especially the substitutes, and repercussions. There are a few complaints of lack of discipline on many students."*

Theme 4: Family Engagement (n=11, 15.5%)

Description: Ideas for involving families more meaningfully and creating community.

Sample Quotes:

- *"Do more surveys to allow more feedback as not all parents can participate in PIE. Maybe offering parents opportunities to be in mini-teams to help discuss and target certain things."*
- *"We need more events at the school that give families an opportunity to get to know each other and network because we are coming from 13 different communities."*
- *"More family involvement could help to minimize issues before they begin."*
- *"Streamline events and calendar information between the different groups and organizations."*
- *"As a parent, I have told them multiple times that I am available and free to volunteer my time to run a club to organize stuff at school to help make it a better place."*

Theme 5: Academic Standards & Challenge (n=10, 14.1%)

Description: Raising academic expectations, adding rigor, and ensuring college readiness.

Sample Quotes:

- *"Can we get back to the tougher curriculum."*
- *"I would like to see an advanced work class or option for students who are deemed 'ahead'."*
- *"I've never seen so little homework in my life...my 7th grader has no idea how to manage workload outside the classroom. He will have no idea how to manage his time for assignments/studying in college."*
- *"Please make students read books outside of the classroom and write papers/take a quiz on the content."*
- *"The rating of school is lower than the public school and this is very concerning."*

Theme 6: Student Discipline & Behavior (n=8, 11.3%)

Description: Concerns about behavior management, discipline consistency, and school culture.

Sample Quotes:

- *"A lot of complaints of students disrespecting teachers, especially the substitutes."*
 - *"Figure out a better way to discipline middle school students than taking away their privileges to talk at lunch."*
 - *"Need more diverse environment. I've noticed in the upper class, there is no respect or enforced rules."*
 - *"My kids complained the usage of bad language among kids has been increasing, management should address these issues."*
 - *"Enforce rules set forth by the administration."*
-

Theme 7: Drop-off/Pick-up & Safety (n=8, 11.3%)

Description: Traffic flow, parking lot safety, and dismissal procedures.

Sample Quotes:

- *"The parking and drop off and pick up is a nightmare. I don't know if a staggered release or if there is another option for best practices."*
- *"Mete kontwol nan zafe drop off chak matin an."* [Better control of drop-off each morning]
- *"Parent drop off in the k-4 is a nightmare. Parking lot needs help and needs lining."*
- *"Better pickup and drop off solution that ensures and prioritizes the safety of students over timeliness."*
- *"I feel there should be a crossing guard at the cross walk for students."*

Theme 8: Diversity & Inclusion (n=6, 8.5%)

Description: Requests for more diverse staff, curriculum representation, and cultural programming.

Sample Quotes:

- *"One way lanes in the parking lot. Create additional safety for parents and children. More diversity among teachers."*
 - *"There is no ethnic diversity in terms of students and staffs. The management should consider bringing kids from different cultural background."*
 - *"The school should also look into incorporating more diversity in hiring teachers."*
 - *"Maybe add some other cultures."*
-

Theme 9: Appreciation & Gratitude (n=6, 8.5%)

Description: Positive feedback and thanks to school leadership and staff.

Sample Quotes:

- *"Thank you for all you do."*
- *"Just keep up the good work."*
- *"I am grateful for the opportunity to voice my opinion on this platform and I love all of the changes that have come so far this strategic plan is another step in the right direction."*
- *"Thank you to all of the administrators who are working on making it a better place!"*
- *"No, they're great. The Staff are Doing their best."*

Theme 10: Technology & Academic Systems (n=5, 7.0%)

Description: Issues with online platforms, grading systems, and technology integration.

Sample Quotes:

- *"School brains and Google classroom need to be on the same page. Students and parents should not be unclear about grading, assignments complete/due."*
- *"Often, Google classroom and the portal don't talk to one another, and it is difficult for parents to monitor."*
- *"Please also improve the quality of education and add more extra curricular stem activities to challenge smarter kids."*
- *"Practice on Soccer/badminton/ tracks for younger kids throughout the year. School robotics team selection is not a transparent way and many students were unaware of this."*

Theme 11: Dress Code & Policies (n=4, 5.6%)

Description: Feedback on dress code policies and enforcement.

Sample Quotes:

- *"Please change your dress code."*
- *"I miss the stricter dress code where it didn't seem to be so vague or loose about what was acceptable."*



Final Presentation on Three-Year Strategic Plan 2026-2029

**Board of Trustees
January 13th, 2026**

Agenda

1. Our Foundation and Pre-Work
2. Strategic Planning Process
3. Stakeholder Input to Plan Priorities
4. Net Steps



Our Three-Year Strategic Plan 2026-2029

Enter to Learn,
Exit to Lead 2.0

Final Draft



**Enter to Learn, Exit to Lead 2.0
FRCS Strategic Plan
2026-2029**

**Proposal for Board of Trustees Approval
January 13th, 2026**

Our Foundation

Mission & Vision Summary:

- To provide students with a challenging academic program to prepare them for college and to serve as leaders in their communities

Shared Values:

- Transparent Communication
- Honesty and Integrity
- Diversity and Equity
- Teamwork
- Respect
- Growth



*Enter to Learn,
Exit to Lead*

Strong Initial Steps in 2025-26

Teacher Leadership

Foxborough Regional Charter School Content Leaders

Foxborough Regional Charter School (FRCS) is currently accepting applications for Teacher Leader positions in the following content areas: **English, Mathematics, Science, Social Studies, and Spanish** for the 2025-2026 school year.

While many of our teachers serve as leaders in both formal and informal ways, this program creates formal teacher leadership roles for each school content area. The goal is to provide building-level support in each subject area, focusing on:

- Developing instructional goals
- Facilitating school content meetings
- Creating a shared vision for content meetings
- Coordinating with district-wide leadership at the school level

Instructional Vision

Foxborough Regional Charter School Instructional Vision (First Draft 6.10.25)					
	Curriculum	Instruction	Assessment & Feedback*	Learning Environment	Learning Partnerships
Transparent Communication	1. We believe in transparency when communicating the learning objectives and plans of our standards-aligned curriculum so that staff, students, and families develop a shared understanding of what is being taught and why.	1. We believe in clear and consistent communication between and among educators, students and families about our instructional purpose and strategies, to promote a shared responsibility for learning.	1. We believe students can best demonstrate their learning when educators know and communicate what, why and how learning will be assessed - <i>before</i> teaching.	1. We believe that timely, direct, and consistent communication in the school community and classroom environment builds trust, manages conflict, and prepares all learners to rise to high expectations.	1. We believe in reciprocal, balanced communication with students, families, educators, and partners because it strengthens relationships, builds trust, keeps everyone informed and enables us to accomplish our shared goals for students.
Integrity	2. We believe in implementing our curriculum with integrity so that students are taught what they are expected to learn, as defined by the standards.	2. We believe in designing and delivering instruction that fosters integrity , where students lead and contribute to our community, reflecting our core values.	2. We believe in designing assessments with integrity where students are assessed on what they have been taught and given a choice of expression. Educators analyze assessments with integrity when they take ownership for student data and outcomes.	2. We believe in learning environments where everyone acts with integrity by showing empathy, being honest about mistakes, and taking responsibility when our actions negatively affect others.	2. We believe that students, families, educators, and partners make decisions with integrity , given the data they have, and act with the best intentions for children.
Respect	3. We believe in treating students with dignity and respect by immersing them in rigorous, grade-level curriculum because we believe every learner is capable of reaching high standards.	3. We respect all learners by believing they can reach high-standards, by supporting learners with disabilities, learning differences and those for whom English is not their first language, and by empowering learners to make decisions about their education.	3. We believe in providing respectful feedback that is timely, specific, actionable, and always protects learners' well-being, so that learners maintain a growth mindset about themselves and feel safe taking risks.	3. We believe learners will take academic risks and achieve success when the school and classroom environment is physically, socially and intellectually safe - where everyone respects one another's rights, feelings, ideas, culture and experiences.	3. We believe in building relationships between and among educators, families, and partners where all act with mutual respect as learning partners and regard feelings, experience and unique perspectives.
Diversity & Equity	4. We believe in a diverse and equitable curriculum in which learners see themselves in what they are being taught, gain exposure to other cultures, and engages them as global citizens.	4. We believe in culturally responsive instruction where educators ground research-based lessons and interventions in students' interests, experiences and cultures so that all students are engaged, feel affirmed and validated.	4. We believe in designing and analyzing assessments in a fair, equitable , and culturally responsive way so that bias does not influence interpretations or actions.	4. We believe that students and families want to come to school when there is a welcoming, safe learning environment that celebrates diversity and promotes equity.	4. We believe diversity is our strength. We proactively remove barriers to engagement so that students, families, educators, and partners feel seen, welcomed, accepted and genuinely valued.
Teamwork	5. We believe in a curriculum that provides opportunities for teamwork where students and educators collaborate and feel a shared responsibility for one another as they work towards a common goal.	5. We believe that instruction is a team effort where educators, students and families learn and grow together.	5. We believe, as a team , in giving and receiving feedback as a way of continuously learning.	5. We believe the school and classroom environment is a shared team space where we provide opportunities for everyone's voice, value all contributions, and together, engage in meaningful service projects that make an impact on our community and the world.	5. We believe highly collaborative environments lead to the most positive learning outcomes, and therefore, we value teamwork where students, families, educators and partners work together and share responsibility and accountability for reaching a common goal.
Growth	6. We believe in reviewing and adopting high-quality, evidence-based curriculum to ensure student growth and achievement.	6. We believe every learner grows when there are high expectations, support, voice and choice.	6. We believe assessments provide an opportunity for all students to show growth and progress, and that feedback provides direction for a learner to grow. Neither assessment nor feedback should be used as a trap or punishment.	6. We believe school and classroom learning environments are places to nurture and celebrate the perseverance, growth and achievement of every learner.	6. We believe families and students are the primary educators in a child's growth and development and hold knowledge, experience and wisdom that educators and partners need so that they can help students develop socially, emotionally, and academically.

*Assessment & Feedback #7: We believe all students are capable of demonstrating high-level **cognitive thinking** and the assessments given should measure these higher-order skills.

25-26 Instructional Focus Areas

1. **Learning Objectives:** Clear, specific statements of what students should know and be able to do by the end of a lesson or unit, communicated to students in student-friendly language to guide focus and effort.
2. **Criteria for Student Success:** Explicit descriptions or examples of what high-quality work looks like so students can assess their own progress and understand how to meet the learning objectives.
3. **Ongoing Formative Assessment:** Frequent, checks for understanding during learning to identify misconceptions, adjust instruction, and provide timely support before summative assessment.
4. **Quality and Timely Student Feedback:** Specific, actionable information given promptly to students that reinforces strengths, addresses gaps, and guides next steps for improvement.

Our Strategic Planning Teams

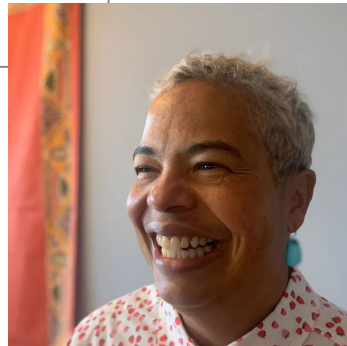
District and School Leaders

- **Toby Romer**, Executive Director
- **Heidi Berkowitz**, Deputy Director
- **Kathleen Foley**, Director of Teaching and Learning
- **Karen Calvert**, Director of Finance
- **Lesly Michelot**, Director of Operations
- **Tanisha Kimber**, Director of Student Services
- **Martine Albama**, Director of Hum. Res.
- **Nicole Ouimet**, Elem. School Principal
- **Alisa Diakite**, Middle School Principal
- **Bridget Lemieux**, High School Principal

Steering Committee

- **Toby Romer**, Executive Director
- **Heidi Berkowitz**, Deputy Director
- **Kathleen Foley**, Director of Teaching and Learning
- **Karen Calvert**, Director of Finance
- **Anissia Vixamar**, Board Vice-Chair
- **Todd Tetrault**, Board Secretary
- **Bridget Lemieux**, High School Principal
- **Rebecca Austin**, Former Elementary School Assistant Principal
- **Karen Corrado**, Teacher, FRCSTA
- **Rebecca Littlefield**, Teacher, FRCSTA/Curric.Coordinator
- **Patrick Colbert**, Teacher, FRCSTA
- **Ebony Joseph**, Parent, FEA
- **Ruth Mitchell** Antoine, Parent, FEA
- **Rem Aligan**, Director of Technology
- **Josette Perkins**, Manager of Operations
- **Saanvi Kumar**, Student
- **Ishika Kumar**, Student

Our Facilitator and Partner



Foxborough Regional Charter School Strategic Plan Report

2026-2029

Prepared by:
Lisa R. Jackson, Ph.D.
INSIGHTS SIGHTS SOLUTIONS CONSULTING

Screenshot

[FRCS Strategic Plan Final Report](#)

Strategic Priority Overview

4 Priority Areas for the Next 3 Years

1. Student Academic Performance and Growth
2. Culture and Community
3. Highly Effective and Aligned Leadership
4. Integrated Systems and Operational Excellence

Stakeholder Input Synthesized to Identify Priority Areas - Priority 1



Parents and Families

- Focus on student achievement
- Emphasize high-quality teaching and rigor
- Commit to high expectations
- *"The rating of the school is lower than the public schools and this is very concerning"*

Students

- Concern about classes preparing them for their next steps/College and Career
- Desire for challenging classes and higher expectations
- *"I love this but I think people who are challenged don't have that much work to do."*

School and District Leaders

- Need to focus on classroom practices, high expectations, evidence of learning, student-centeredness, curriculum alignment, and fidelity of instructional implementation
- *"Leaders consistently emphasize a desire to shift toward high-level teaching and learning with stronger student engagement and rigorous instruction."*

Educators and Staff

- Concern regarding staff turnover and difficulty hiring qualified employees
- *"Commit to serving all students in the way that they need--provide meaningful enrichment for high achievers and meaningful support for students not meeting their grade-level and meaningful service projects for all."*

Priority 1 : Academic Excellence and Growth

Stakeholder Input Synthesized to Identify Priority Areas - Priority 2



Parents and Families

- Demand for more extracurricular programming
- Interest in engaging families meaningfully and creating community
- Concerns about behavior management, discipline
- Interest in consistency and school culture.
- *"FRCS seems a bit lacking in its arts education, sports program, and related facilities. Music, arts, and drama programs are important cultural education that balances out the science and math education."*

School and District Leaders

- Need to foster a sense of belonging for students and families across a diverse, regional population
- Need for glue that creates a sense of belonging
- Enrollment decreases from approximately 145 per grade in elementary to approximately 115 in middle school to 80-90 in senior year

Students

- Desire for broader after-school and athletic activities
- Interest in college and career preparedness
- Concerns regarding peer behaviors
- *I feel like I belong at this school - Neutral responses*
- *"There needs to be nicer kids!"*

Educators and Staff

- FRCS mission and values don't consistently show up throughout the district
- *"The mission of serving students is incredibly important, and with intentional changes—especially around workplace culture, professional respect, and internal communication—I believe FRCS can become a place where both students and staff thrive."*

Priority 2 : Culture and Community

A central text box labeled 'Priority 2 : Culture and Community' is the focal point. Four arrows point towards it from the surrounding stakeholder input sections: one from 'Parents and Families' (top-left), one from 'Students' (top-right), one from 'School and District Leaders' (bottom-left), and one from 'Educators and Staff' (bottom-right).

Stakeholder Input Synthesized to Identify Priority Areas - Priority 3



Parents and Families

- Need for enhanced communications
- *"I think the communication to and from families needs to be improved overall."*

Students

- *I feel like I belong at this school - Neutral responses*
- *FRCS is a good place for students to learn - Neutral responses*

Priority 3 : Highly Effective & Aligned Leadership

School and District Leaders

- Desire for transparent communication, clear strategic direction, and consistent leadership practices across the district.
- Hope that stable leadership can guide transformation.

Educators and Staff

- Educators don't feel their opinions are valued
- Need to focus on trust and respect
- Concerns about decision-making processes, leadership styles, and administrative support
- Communication breakdowns between leadership, staff, and families
- *"Leadership plays a key role in setting the tone for communication, collaboration, and accountability."*

Stakeholder Input Synthesized to Identify Priority Areas - Priority 4



Parents and Families

- Concerns with online platforms, grade book systems, and technology integration
- *"Integrate events and calendar information between the different groups and organizations."*

Students

- Concern about food and meal quality and choice
- *"Ensure students feel safe."*

School and District Leaders

- Facilities, transportation, food services, and other operational systems are stretched thin.
- Shift from compliance-driven model to one that is holistic, responsive, and proactive in meeting diverse student needs.
- *"Facilities are not fit to purpose for the current mission. Should facilities investment be prioritized? What is the right campus plan for the school's mission?"*

Priority 4 : Integrated Systems & Operational Excellence

A central diagram with the text 'Priority 4 : Integrated Systems & Operational Excellence' in the center. Four arrows point towards this central text from the surrounding stakeholder sections: 'Parents and Families' (top-left), 'Students' (top-right), 'School and District Leaders' (bottom-left), and 'Educators and Staff' (bottom-right).

Educators and Staff

- Concerns about decision-making processes, leadership styles, and administrative support
- Communication breakdowns between leadership, staff, and families
- *"It feels very 'top down' directive regarding made decisions as opposed to operating from a well-established system of policies and protocols."*

Strategic Priority Overview

4 Priority Areas for the Next 3 Years

1. Student Academic Performance and Growth
2. Culture and Community
3. Highly Effective and Aligned Leadership
4. Integrated Systems and Operational Excellence

FRCS Strategic Plan 2026-29

Priorities and Goals Summary



1. Student Academic Performance and Growth

- i. Increase English Language Arts (ELA) and Math MCAS scores 15% or more by school year 2028-29
- ii. Closing the academic achievement gap for the lowest performing subgroups
- iii. Deliver high quality, culturally relevant instruction and maintain high expectations for all students
- iv. Collaborate and use data to strengthen instruction and improve student outcomes
- v. Recruit and retain high-quality, racially and linguistically diverse educators aligned with FRCS values.

2. Culture and Community

- i. Recruit and retain racially and linguistically diverse, mission-driven, highly qualified staff members
- ii. Maintain an 85% retention rate of students per year

3. Highly Effective and Aligned Leadership

- i. Leaders define and implement the communication principles consistently
- ii. Ensure the Educator Evaluation System and the Instructional Vision are fully implemented to support, develop, and hold staff accountable
- iii. Improve relationships between the Board, Executive Leadership Team, and School Leadership

4. Integrated Systems and Operational Excellence

- i. Develop a clearly articulated vision for district operation that is student-centered and values-aligned
Ensure all staff have the data they need to perform their job, make decisions and meet expectations
- ii. Support student-centered, seamless, and consistent communication across functions & departments
- iii. Provide student-centered, high-quality, accessible, and well-maintained facilities across the district

Next Steps: Plan Implementation



1. Sharing the Plan with FRCS Leaders and Stakeholders

- Teaching & Learning Team
- Teacher Leader Teams
- All FRCS Staff
- FRCS Families
- FRCS Students

2. Implementation

- Build on foundational work in place already
- Align budget and other resources to plan needs
- Develop Annual Goals aligned with plan goals and indicators
- Assign specific tasks and roles to groups and individual roles
- Develop plans and strategies to accomplish each goal
- Ensure assessment and data collection in place to track progress

Coversheet

Committee Reports (Finance/Facilities, Governance, DEI, Academic Excellence)

Section:	IV. Updates and Reports
Item:	A. Committee Reports (Finance/Facilities, Governance, DEI, Academic Excellence)
Purpose:	Discuss
Submitted by:	
Related Material:	Dec 31 2025 Budget to Actual (Comparative Summary).pdf Dec 31 2025 Balance Sheet Summary.pdf Dec 31 2025 Budget to Actual Summary.pdf

Financial Report - Budget to Actual (Comparative Summary)

Run: 1/13/2026 at 4:29 AM

Page: 1

**Foxborough Regional Charter School
For 12/31/2025**

	Budget FY2026	YTD Actual 12/31/25	Current Year Budget - Actual	Current Year % of Budget	Budget FY2025	YTD Actual 12/31/24	Prior Year Budget - Actual	Prior Year % of Budget
REVENUES								
Per Pupil Tuition	29,054,000.00	14,931,590.00	(14,122,410.00)	(51.39)	29,069,550.00	14,481,153.00	(14,588,397.00)	(49.82)
Federal Grants/Reimbursements	1,322,575.60	552,527.54	(770,048.06)	(41.78)	1,456,282.00	115,074.22	(1,341,207.78)	(7.90)
State Grants/Reimbursements	0.00	30.00	30.00	0.00	0.00	0.00	0.00	0.00
Other Grant Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Program	1,052,307.00	337,082.89	(715,224.11)	(32.03)	1,153,000.00	227,024.60	(925,975.40)	(19.69)
Extended Day Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Program	745,000.00	575,697.89	(169,302.11)	(77.27)	690,000.00	590,768.49	(99,231.51)	(85.62)
Building Rental Revenue	124,890.00	37,137.50	(87,752.50)	(29.74)	126,000.00	24,720.00	(101,280.00)	(19.62)
Other Revenues	330,000.00	452,225.98	122,225.98	(137.04)	347,000.00	327,445.82	(19,554.18)	(94.36)
Total Revenues	32,628,772.60	16,886,291.80	(15,742,480.80)	(51.75)	32,841,832.00	15,766,186.13	(17,075,645.87)	(48.01)
EXPENSES								
Personnel								
Administration & Finance	2,073,898.00	993,231.38	1,080,666.62	47.89	2,010,776.00	939,471.12	1,071,304.88	46.72
Teaching & Learning	13,359,949.00	4,898,995.32	8,460,953.68	36.67	14,266,708.44	4,788,212.37	9,478,496.07	33.56
Student Activities	836,813.00	273,852.47	562,960.53	32.73	808,697.00	301,318.34	507,378.66	37.26
Operations	858,919.00	391,223.88	467,695.12	45.55	820,184.00	382,115.52	438,068.48	46.59
Grants	767,950.82	214,388.92	553,561.90	27.92	615,147.87	205,536.57	409,611.30	33.41
Subtotal Personnel	17,897,529.82	6,771,691.97	11,125,837.85	37.84	18,521,513.31	6,616,653.92	11,904,859.39	35.72
Operating Costs								
Administration & Finance	907,460.00	467,196.12	440,263.88	51.48	1,027,800.00	643,491.77	384,308.23	62.61
Teaching & Learning	1,148,363.00	446,374.42	701,988.58	38.87	716,274.56	760,490.00	(44,215.44)	106.17
Student Activities	3,777,073.00	1,468,295.92	2,308,777.08	38.87	3,654,284.00	1,477,495.66	2,176,788.34	40.43
Operations	2,697,286.00	1,389,619.33	1,307,666.67	51.52	2,567,150.00	1,234,401.63	1,332,748.37	48.08
Employee Benefits	3,119,103.00	1,247,547.54	1,871,555.46	40.00	2,533,319.00	1,382,679.40	1,150,639.60	54.58
Grants	464,624.78	402,879.69	61,745.09	86.71	751,134.13	267,814.66	483,319.47	35.65
Subtotal Operating Costs	12,113,909.78	5,421,913.02	6,691,996.76	44.76	11,249,961.69	5,766,373.12	5,483,588.57	51.26
Total Expenses	30,011,439.60	12,193,604.99	17,817,834.61	40.63	29,771,475.00	12,383,027.04	17,388,447.96	41.59
NET BUDGET FROM OPERATIONS	2,617,333.00	4,692,686.81	2,075,353.81	(179.29)	3,070,357.00	3,383,159.09	312,802.09	(110.19)
Capital Outlay	1,130,400.00	457,622.97	672,777.03	40.48	1,158,500.00	813,592.29	344,907.71	70.23
Debt Service	2,444,147.00	796,723.81	1,647,423.19	32.60	2,446,022.00	50,845.69	2,395,176.31	2.08
Depreciation	0.00	894,101.72	(894,101.72)	0.00	0.00	1,111,890.55	(1,111,890.55)	0.00
Board Capital Reserve	(531,000.00)	0.00	(531,000.00)	0.00	(1,158,500.00)	0.00	(1,158,500.00)	0.00
NET BUDGET RESERVED	(426,214.00)	2,544,238.31	2,970,452.31	596.94	624,335.00	1,406,830.56	782,495.56	(225.33)

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Financial Report - Balance Sheet (Summary)

Foxborough Regional Charter School

For 12/31/2025

	12/31/2025	6/30/2025	Change
ASSETS			
Current Assets			
Cash - operations	10,690,186.98	10,748,980.10	(58,793.12)
Cash - debt service reserve	2,737,078.01	3,190,572.25	(453,494.24)
Accounts Receivable:			
Intergovernmental	13,857.12	261,974.91	(248,117.79)
Other	88,589.16	10,925.92	77,663.24
Prepaid Expenses	269,668.59	449,923.00	(180,254.41)
Total Current Assets	13,799,379.86	14,662,376.18	(862,996.32)
Capital Assets			
Right-Of-Use-Asset	427,265.00	427,265.00	0.00
Land/Building Improvements	56,717,781.73	56,717,781.73	0.00
Furniture, equipment and software	7,266,166.84	7,266,166.84	0.00
Construction in progress	1,569,226.07	550,330.75	1,018,895.32
Less: accumulated depreciation and amortization	(24,369,536.31)	(23,475,434.59)	(894,101.72)
Total investment in capital assets	41,610,903.33	41,486,109.73	124,793.60
Loss on defeasance (2017 bonds)	3,317,614.47	3,317,614.47	0.00
TOTAL ASSETS	58,727,897.66	59,466,100.38	(738,202.72)
LIABILITIES AND NET ASSETS			
Accounts Payable	785,946.66	1,320,567.91	(534,621.25)
Accrued expenses	43,283.21	634,756.58	(591,473.37)
Accrued compensation	456,608.33	2,206,490.98	(1,749,882.65)
Bonds payable - US Bank	0.00	0.00	0.00
Deferred income	65,200.00	189,312.00	(124,112.00)
Lease Liability	301,315.00	309,379.63	(8,064.63)
Total current liabilities	1,652,353.20	4,660,507.10	(3,008,153.90)
BONDS PAYABLE 2017B	21,540,000.00	21,540,000.00	0.00
BOND PREMIUM 2017B	2,175,370.80	2,175,370.80	0.00
Total bonds payable	23,715,370.80	23,715,370.80	0.00
LOAN PAYABLE EASTERN BANK	2,127,110.86	2,401,397.99	(274,287.13)
Total loans payable (Eastern)	2,127,110.86	2,401,397.99	(274,287.13)
Total liabilities	27,494,834.86	30,777,275.89	(3,282,441.03)
Net Assets			
Investment in capital assets	0.00	0.00	0.00
Restricted - Board Capital	6,387,041.36	6,387,041.36	0.00
Unrestricted	22,301,783.13	22,616,756.75	(314,973.62)
Net income	2,544,238.31	(314,973.62)	2,859,211.93
Total net assets	31,233,062.80	28,688,824.49	2,544,238.31
TOTAL LIABILITIES AND NET ASSETS	58,727,897.66	59,466,100.38	(738,202.72)

Financial Report - Budget to Actual (Summary)**Foxborough Regional Charter School****For 12/31/2025**

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	Budget	Actual	Budget - Actual	% of Budget
REVENUES				
Per Pupil Tuition	29,054,000.00	14,931,590.00	(14,122,410.00)	(51.39)
Federal Grants/Reimbursements	1,322,575.60	552,527.54	(770,048.06)	(41.78)
State Grants/Reimbursements	0.00	30.00	30.00	0.00
Other Grant Revenues	0.00	0.00	0.00	0.00
Food Service Program	1,052,307.00	337,082.89	(715,224.11)	(32.03)
Extended Day Program	0.00	0.00	0.00	0.00
Transportation Program	745,000.00	575,697.89	(169,302.11)	(77.27)
Building Rental Revenue	124,890.00	37,137.50	(87,752.50)	(29.74)
Other Revenues	330,000.00	452,225.98	122,225.98	(137.04)
Total Revenues	32,628,772.60	16,886,291.80	(15,742,480.80)	(51.75)
EXPENSES				
Personnel				
Administration & Finance	2,073,898.00	993,231.38	1,080,666.62	47.89
Teaching & Learning	13,359,949.00	4,898,995.32	8,460,953.68	36.67
Student Activities	836,813.00	273,852.47	562,960.53	32.73
Operations	858,919.00	391,223.88	467,695.12	45.55
Grants	765,249.82	214,388.92	550,860.90	28.02
Subtotal Personnel	17,894,828.82	6,771,691.97	11,123,136.85	37.84
Operating Costs				
Administration & Finance	907,460.00	467,196.12	440,263.88	51.48
Teaching & Learning	1,148,363.00	446,374.42	701,988.58	38.87
Student Activities	3,777,073.00	1,468,295.92	2,308,777.08	38.87
Operations	2,697,286.00	1,389,619.33	1,307,666.67	51.52
Employee Benefits	3,119,103.00	1,247,547.54	1,871,555.46	40.00
Grants	467,325.78	402,879.69	64,446.09	86.21
Subtotal Operating Costs	12,116,610.78	5,421,913.02	6,694,697.76	44.75
Total Expenses	30,011,439.60	12,193,604.99	17,817,834.61	40.63
NET BUDGET FROM OPERATIONS	2,617,333.00	4,692,686.81	2,075,353.81	(179.29)
Capital Outlay	1,130,400.00	457,622.97	672,777.03	40.48
Debt Service	2,444,147.00	796,723.81	1,647,423.19	32.60
Depreciation	0.00	894,101.72	(894,101.72)	0.00
Board Capital Reserve	(531,000.00)	0.00	(531,000.00)	0.00
NET BUDGET RESERVED	(426,214.00)	2,544,238.31	2,970,452.31	596.94

Coversheet

Policy Review and Approval

Section:	IV. Updates and Reports
Item:	C. Policy Review and Approval
Purpose:	Vote
Submitted by:	
Related Material:	FRCS Fiscal Policies and Procedures final 09 08 2025 w Changes.pdf FRCS Fiscal Policies and Procedures final 09 08 2025.docx



Fiscal Policies & Procedures

Adopted By the Board of Trustees

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FRCS PURCHASE ORDER
FRCS PURCHASE REQUISITION FORM
FRCS REQUEST FOR BUDGET TRANSFER FORM
FRCS CHECK REQUEST FORM
FRCS CASH RECEIPT FORM
FRCS ASSET DISPOSAL FORM
FRCS FACULTY/STAFF TIME SHEET
FRCS LEAVE REQUEST FORM FRCS
TRAVEL REPORT FORM
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APPENDIX A: RECOMMENDED CHART OF ACCOUNTS

appendix b: sample forms

FRCS PURCHASE ORDER

FRCS PURCHASE REQUISITION FORM

— FRCS REQUEST FOR BUDGET TRANSFER FORM —

FRCS CHECK REQUEST FORM

FRCS CASH RECEIPT FORM

FRCS ASSET DISPOSAL FORM

FRCS FACULTY/STAFF TIME SHEET

FRCS LEAVE REQUEST FORM

FRCS TRAVEL REPORT FORM

FRCS EMPLOYEE INFORMATION FORM

Foxborough Regional Charter School Policies & Procedures Manual

100 INTRODUCTION

In 1993, the Commonwealth of Massachusetts enacted Massachusetts General Laws (MGL) Chapter 71, Education Reform Act, Section 89, which authorized the establishment of charter schools within the Commonwealth. Additionally, Chapter 46 of the Acts of 1997 required each charter school to keep an accurate account of all its activities and provide for an annual independent audit of its financial statements. The Board of Trustees, acting as public agents authorized by the Commonwealth, are responsible for management of the school, which includes developing and adopting fiscal policies and procedures.

In an effort to achieve and ideally surpass these requirements, the Trustees of the Foxborough Regional Charter School have developed this Policies and Procedures manual.

The Board of Trustees acknowledges the guidance provided by the Massachusetts Department of Education during the development of this document. For further information please see ["Massachusetts Charter School Recommended Fiscal Policies and Procedures Guide"](#) (November 2005) issued by the Massachusetts Department of Education. ["Massachusetts Charter](#)

[School Recommended Fiscal Policies and Procedures Guide"](#) (November 2005) issued by the Massachusetts Department of Education.

101 Scope and Organization

This manual consists of three sections: Part I contains the recommended policies; Part II contains the recommended procedures; and the Appendices contain the Chart of Accounts and sample forms.

102 Purpose of ~~Policies~~ Policies and Procedures Manual

A.

The Policy and Procedures Manual is the official document for the accounting and administrative functions conducted by the Foxborough Regional Charter School.

B. The Policy and Procedures Manual provides standards and directives for sound management and promotes consistent, prudent financial and administrative practices. It also provides guidance to the school 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 Policy and Procedures Manual is used in conjunction with and referenced to the Foxborough Regional Charter School's existing personnel policy manual, job descriptions and other policy manuals maintained by the school.

103 Amending the Guide

**Foxborough Regional Charter School
Policies & Procedures Manual**

This document contains the essential fiscal policies and procedures for the Foxborough Regional Charter School, as of the above date of promulgation. From time to time, as additional matters require changes to this document, the management of the Foxborough Regional Charter School shall amend this essential document.

Foxborough Regional Charter School Policies & Procedures Manual

PART I – POLICIES

200. INTERNAL CONTROL POLICIES

The Foxborough Regional Charter School, under the direction of the Board of Trustees, 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.

The Foxborough Regional Charter School 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 school. 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 school ([Executive Director, Director of Finance](#)) or the Office of the Inspector General as stated in M.G.L Chapter 12A, §14 'Complaints by public employees; investigation.' As such, in addition to this manual, the Trustees have promulgated and published a separate "*Fraud Detection and Mitigation Policy*" document. The reader is referred to this document for further information relative to the Trustees' specific policies and procedures pertaining to detecting and preventing episodes of fraud.

Internal control policies provide the Foxborough Regional Charter School 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 the Foxborough Regional Charter School has considered:

201. *Compliance with Laws*

The Foxborough Regional Charter School will follow all the relevant laws and regulations that govern Charter Schools 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 the Foxborough Regional Charter School:

A. Political Contributions

No funds or assets of the Foxborough Regional Charter School 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 the Foxborough Regional Charter School for political contributions in any form—, whether in cash or other property, services, or the use of facilities—is strictly prohibited. The Foxborough Regional Charter School also cannot be involved with any committee or other organization that raises funds for political purposes.

Foxborough Regional Charter School Policies & Procedures Manual

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 school's assets in political campaigns.

B.

B. Record Keeping

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

Further, the school 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 school.
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)*

The Foxborough Regional Charter School 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 the Foxborough Regional Charter School or members of its management, unless the private benefit is considered merely ~~incidental~~incidental. The Foxborough Regional Charter School 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, director, trustee, partner or employee; or

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- 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 school and an affiliated or unaffiliated organization or a private or related individual.
- B. Lending of money or other extension of credit between the school and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.
- C. Furnishing of goods, services or facilities between the school and an affiliated organization (excluding component units) or unaffiliated ~~organization~~ or a private or related individual.
- D. Payment of compensation, unless authorized by the Board of Trustees or its governing body, by the school 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 school.

Thus, the Foxborough Regional Charter School 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 Board of Trustees will file a financial disclosure form as required by M.G.L. Chapter 71, section 89(v).

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, mother-in-law, sister-in-law and brother-in-law of a board member or school employee.

203 Board of Trustees Authorities

The Board of Trustees is responsible for the operation of the Foxborough Regional Charter School in accordance with the provisions of M.G.L. c.71, §89 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 Board of Trustees is also responsible for operating the school in accordance with the representations made in its charter school application submitted to and approved by the Board of Education.

Specifically, the Board of Trustees shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the School's name, with the Department of Education's Charter School office approval (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of ~~key employees (iv) key employees~~ Executive Director (iv) Executive Director salary and

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salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the charter (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 the Foxborough Regional Charter School's certified public accountants and (xi) other activities associated with the operations of the Foxborough Regional Charter School.

The Board of Trustees 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 report, new business and other items. For additional guidance on the regulatory and statutory obligations of a Board of Trustees, please refer to the Commonwealth of Massachusetts Department of Education's publication, *The Charter School Administrative and Governance Guide: An Overview of the Laws and Regulations that Boards of Trustees and Charter Schools Need to Know*, which can be found at

<http://www.doe.mass.edu/charter/governance>. <http://www.doe.mass.edu/charter/governance>.

204 *Signature Authorities*

To properly segregate duties within the Foxborough Regional Charter School, the Executive Director, the ~~Deputy Executive Director of~~, [Director of Finance](#), [Director of Teaching and Learning](#), ~~the Director of Students and Families and the Director of Operations~~ are the only individuals with signatory authority. Individual checks require dual signatures prior to check issuance. The Director of Finance, along with the approval of the Treasurer of the Board, is responsible for authorizing all cash transfers between bank accounts. Payroll is transacted ~~through~~ Harpers Payroll and checks are signed by a Harpers Payroll corporate officer.

205 *Government Access to Records*

The Director of Finance will provide access to the Foxborough Regional Charter School'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.

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206 *Security of Financial Data*

- A. The school'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 backed up daily by [cloud software](#) AccuFund Online Services to ensure the recoverability of financial information in case of hardware failure. Specifically, AccuFund provides daily backup of software, which is kept for five days. Weekly Friday data is kept for four weeks and the last day of month data is kept for twelve months.

C. _____
 C. All other financial data, petty cash box, unused checks and unclaimed checks are secured by the Director of Finance from unauthorized access.

207 *Security of School Documents*

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

- A. Charter and all related amendments
- B. Foxborough Regional Charter School by-laws
- C. Minutes of the Board of Trustees and subcommittees
- D. Banking agreements
- E. Leases
- F. Insurance policies
- G. Vendor invoices
- H. Grant and contract agreements
- I. Fixed asset inventory list
- J. Contracts

208 *Use of School Assets*

School employees should not use any of the school's assets for personal use without prior approval of the Board of Trustees and with proper justification.

209 *Use Of School Credit Cards*

Foxborough Regional Charter School credit cards should only be used following the formal FRCS Credit Card Use Policy and with proper justification and approval by the Director of Finance. The cost/benefit to the Foxborough Regional Charter School should be fully reviewed to ensure that no other method is

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appropriate. A credit card is assigned to the Director of Finance and should be used only for school-related expenditures. All charges must be supported by invoices or travel reports to be eligible for payment by the Foxborough Regional Charter School.

Monthly credit card statements are reconciled to invoices and travel reports and are approved by the Foxborough Regional Charter School ~~Executive Director, unless not deemed independent; then the approval would be performed by the~~ Director of Finance.

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300 FINANCIAL MANAGEMENT POLICIES

Charter schools are granted a charter by the Board of Education of the Commonwealth of Massachusetts under MGL Chapter 71, §89. Charter schools are considered *special purpose government entities* that engage in *business type activities*, and all of the financial activity of the school is recorded in an enterprise fund within the proprietary fund group. As such, the accounting policies and financial reporting adopted by the school should be consistent with a special purpose governmental entity that engages in business type activities. The Board of Trustees has oversight of the management of a charter school inclusive of establishing the governance structure and the financial management policies as set forth in the charter school application.

301 *Basis of Accounting*

The Foxborough Regional Charter School 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 school 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*

The accounts of the Foxborough Regional Charter School are organized as a special purpose governmental entity that engages in *Business-type Activity*, which is considered to be a separate accounting entity. The operations are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, net assets, revenues and expenditures. The Foxborough Regional Charter School uses the following fund:

Enterprise Fund - This fund of the Foxborough Regional Charter School is used to account for all financial resources associated with the operation of the school.

Note on Component Units: All non-profit agencies associated with the Foxborough Regional Charter School should be evaluated during the planning stage of the audit to determine if they should be included as a component unit of the school. If they are considered a component unit, then all of their financial

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information should be reported in conjunction with the Foxborough Regional Charter School's financial statements and accounted for in accordance with *GASB No. 's 14 and 39*. If they do not meet the criteria of a component unit, then all the transactions incurred between the non-profit and the School should be evaluated as related party transactions and disclosed in accordance with GAAP and the *Guide*. DOE requires that all related party transactions, whether material or immaterial, be disclosed in the notes to the financial statements.

304 **Revenues**

Under the accrual basis of accounting, revenues are recognized when earned, consistent with generally accepted accounting principles applicable to special purpose governmental units.

305 **Expenditures**

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

306 **In-Kind Expenses**

The school recognizes services that are donated, if these services would have been purchased by the school 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 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.

A. The school maintains cash accounts at the following banks:

1. ~~Payroll – Harpers Payroll~~

2.1. Operating – Eastern Bank

3.2. Investment – Eastern Bank

4.3. Depository – ~~Foxboro Federal Savings Bank~~ One Local

5.4. Money Market – Rockland

B.

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B. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the Director of Finance for collection. Appropriate collection procedures are initiated, if necessary.

309 ***Accounts Receivable Aging Criteria***

Accounts receivable outstanding 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: (GEMS).

A.

A. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.

B.

B. The invoicing format is that specified by the funding source.

311 ***Investments***

-

The Foxborough Regional Charter School shall follow, to the extent possible, M.G.L. Chapter 44 *Municipal Finance* in regards to purchasing investments.

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312. ***Budgets***

- A. The Foxborough Regional Charter School 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 Board of Trustees at the annual meeting and modified, as necessary.
- B. In the event that budgets need to be adjusted, the Director of Finance will initiate a request for a budget transfer with the appropriate Director following Foxborough Regional Charter School's Budget Transfer Request Policy and using the Budget Transfer Request Form.
- C. Financial statements displaying budget vs. actual results shall be prepared by the Director of Finance and reviewed by the Treasurer and presented to the Board of Trustees at each monthly board meeting.

313. ***Insurance and Bonding***

A.

- A. The school maintains minimum levels of coverage, as deemed appropriate by the Board of Trustees for the follow policies:

- 1. _____ 1. _____ General liability _____
- 2. _____ 2. _____ Business & personal property (including auto/bus) _____
- 3. _____ 3. _____ Computer equipment _____
- 4. _____ 4. _____ Workers' compensation _____
- 5. _____ Personal injury liability _____
- 6. _____ Unemployment _____
- 7. _____ Fidelity bond _____
- 8. _____ Board Insurance- _____

- B. The school requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

314. ***Massachusetts Teacher Retirement System***

The Massachusetts Teacher Retirement System (MTRS) is a contributory retirement system designed to provide benefits to Massachusetts teachers and administrators per MGL Chapter 32. Staff members employed by the school who are eligible for membership are required to join the system. See <http://www.mass.gov/mtrb/> <http://www.mass.gov/mtrb/> for full details about eligibility, required payroll deductions and reporting deadlines.

315. ***Record Retention and Disposal***

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 A.

 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. 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) 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.
 - b) b) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.
2. 2. Permanently:- Audit reports, annual corporate reports, charter, 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.

 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 Director of Finance or designee listing the record or the class of records disposed of. The Board of Trustees shall certify this memorandum of records disposal.

316 **Financial Reporting**

The Director of Finance maintains supporting records in sufficient detail to prepare the School's financial reports, including:

 A.

 A. Annually:

1. 1. Financial statements for audit
2. 2. Annual budget

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B.

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~~
- 5-4. Accounts receivable aging report
- 6-5. Accounts payable listing

C.

C. Quarterly:

1. 1. IRS Form 941 and payroll tax returns and comparable state taxing authority returns
2. 2. Other reports upon request

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317 **Audit**

The Board of Trustees shall contract annually with a qualified independent certified public accounting firm to conduct an audit of the Foxborough Regional Charter School'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 Charter School regulations, and the *Massachusetts Charter School Audit Guide* (which can be found at <http://finance1.doe.mass.edu/charter>), in order to properly conduct the audit engagement.

318 **Audit/Finance Committee**

The Board of Trustees shall appoint an audit/finance subcommittee. This subcommittee will nominate the independent auditor and review the scope and results of the audit. The audit/finance subcommittee also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the subcommittee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The audit/finance subcommittee will also review all financial information of the Foxborough Regional Charter School and provide recommendations to the Board of Trustees.

319 **Chart Of Accounts**

The chart of accounts of the Foxborough Regional Charter School are noted in *Appendix A*. The chart of accounts will assist schools in managing their operations, preparing financial statements and also facilitating their preparation of the *End of Year Financial Report* as required by the *Massachusetts Charter School Audit Guide*.

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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 for the indicated purpose(s) and limitation(s) have been authorized by the Board of Trustees of the School at the indicated Federal Deposit Insurance Corporation (FDIC) or Depository Insurance Fund of Massachusetts (DIFM) insured banks:

	<i>Name of Bank</i>	<i>Purpose/Limitation of Account</i>
	Eastern Bank	Savings and Checking
Accounts/Unlimited (FDIC/DIFM)		
	<u>Foxboro Federal</u>	<u>One Local</u> Savings/\$250,000
(FDIC)		
	Rockland Money Market (Parent Payment)	

403 *Petty Cash Payments*

A. Currently, no Petty Cash ~~account exists~~. accounts exist. However, in the event that a Petty Cash account is ever put into place, ~~the following~~ procedures shall be instituted. Petty Cash payments shall be made from a fund not to exceed \$150, and should be for cash advances, local expense ~~reimbursement~~ reimbursement, and small-dollar vendor purchases, provided proper documentation is furnished with each request. No individual payment shall be greater than \$75.

B. ~~The Petty Cash account shall be balanced on a monthly basis by the Petty Cash custodian. The replenishment check is made out to "(Custodian's name) - Petty Cash Custodian" 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 ~~\$58,000~~ 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.

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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 to the Board of Trustees for approval of the adjustment to the fixed asset subsidiary ledger.

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 the Foxborough Regional Charter School 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:

- i 1. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
- ii 2. The employee's right to receive the compensation for the future absences is vested or accumulates.
- iii 3. It is probable that the compensation will be paid.
- iv 4. The amount of compensation is reasonably estimable.

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- B.
B. Compensated absences not required to be paid upon employee termination are only recorded when paid.

412. *Accrued Teachers' Salary*

~~The Teachers who are compensated over a 12-month period but earn their salary and benefits based on the school year (August XX to June XX) will have their earned compensation accrued for at the end of the fiscal year. Specifically, any portion of any teachers' salaries and benefits attributable to services rendered in the current fiscal year but paid for a school year that extends into the next in the subsequent fiscal year (e.g., a twelve-month salary schedule from August 46th16 to August 45th15 of the following year) shall be accrued at the end of the fiscal year for which services were rendered. at fiscal year-end.~~

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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 Board of Trustees and may not exceed the duration of the charter without the consent of the Board of Education.
- C. Loan agreements approved by the Board of Trustees 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 the Foxborough Regional Charter School in estimating costs in grant/contract proposals shall be consistent with its accounting practices used in accumulating and reporting costs. Accounting practices used by the Foxborough Regional Charter School 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***

The Foxborough Regional Charter School shall maintain separate records of all expressly and mutually agreed upon unallowable costs.

504 ***Cost Accounting Period***

The fiscal year of the Foxborough Regional Charter School 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~~[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***

The Foxborough Regional Charter School 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***

The Foxborough Regional Charter School 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. The Foxborough Regional Charter School shall maintain a log identifying all property~~fixed assets~~ in its possession, as follows:

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

604 ~~***Physical Inventories***~~

A. ~~The Foxborough Regional Charter School 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***

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A. No item of property or equipment shall be removed from the premises without prior approval from the [Executive Director](#), Director of Finance and/or the Board of Trustees.

[B.](#)

The Foxborough Regional Charter School has adopted standard disposition procedures for the school staff to follow, which include an *Asset Disposal Form*, which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.

[C.](#)

When ~~property~~the [fixed asset](#) 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

The Foxborough Regional Charter School shall procure only those items and services that are required in order to perform the mission and/or fill a bona fide need. The Foxborough Regional Charter School 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 not required to be followed by Commonwealth Charter Schools, based on DOE *Technical Advisory 98-1: Procurement Guidelines for Commonwealth Charter Schools*. However, the school shall use a competitive procurement process, which requires sound business practices for purchases of less than \$510,000. The school will also select the best value by obtaining three written quotes for items greater than \$510,000 and less than \$2550,000. Finally, a formal bid process will be used for items greater than \$2550,000+, in which bids will be received and evaluated using a formal evaluation process. The School shall adhere to the following objectives:

A. The School 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 school 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 the Foxborough Regional Charter School supplier relationships.

A. B.—The Foxborough Regional Charter School shall execute a *Purchase Order* for all purchases ~~and it.~~ Purchases over \$5,000 shall be approved by the Division Director, the Executive Director ~~or Division Director,~~ and the Director of Finance.

B. C.—All lease agreements shall be evidenced by a lease or sublease agreement approved ~~by the Board of Trustees~~ 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 and Board approval.

D. ~~Only the following personnel are authorized to sign Contracts and/or Agreements on behalf of the School under the following circumstances:~~

1. Executive Director ~~may sign any contract and/or agreement.~~
2. Deputy Director ~~may sign contracts and/or agreements directly related to Education activities, such as Field Trips, Assurances/~~
Grants and Special Education needs.
3. Director of Operations ~~may sign contracts and/or agreements directly related to Facilities, Food Service, Technology and Building Utilities.~~

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~~4. Director of Outreach & Development—may sign contracts and/or agreements directly related to the Foundation.~~

~~5. Director of Finance—may sign contracts and/or agreements directly related to School Insurances; Credit Applications; Student Council purchases and any other business related contracts and/or agreements.~~

~~Copies of all contracts and/or agreements must be forwarded to the Business Office, where they will be maintained.~~

702 Emergency Purchases

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

703 Procurement – Construction

The School 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 school 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.

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 \$25,000” (M.G.L. c. 149, § 44A(2)). Charter Schools 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~~[2627D](#)). The Division of Occupational Safety issues prevailing wage schedules for construction ~~projects~~[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, semi-monthly schedule from July 1st to the following June 30th.
 - 2. School Year Instructional Employees are paid on a 12-month, semi-monthly schedule from August 16th to the following August 15th. (Also see *Section 412: Accrued Teachers' Salary*.)
 - 3. School Year Non-Instructional Employees are paid on a 10-month semi-monthly schedule from late August to late June.
- B. Employee's time is properly approved by both the individual and the supervisor and reported to the Business Office.
- C. All employee payroll amounts are calculated based upon approved rates included in the ~~individual's~~ individual personnel file.
- D. Any changes to the pay rates or benefits are properly authorized.
- E. All payroll taxes—including MTRS deductions—and benefits, are properly calculated and any deposits made in a timely manner.
- F. Payroll liabilities and expenses are recorded in the general ledger by the Director of Finance after review and approval of the payroll register.
- G. All payroll tax reports are prepared by Harpers Payroll and reviewed by a designated individual.

802 Employee Mileage Reimbursement

- ~~A.~~
- A. All employees are reimbursed at ~~45~~state rate per mile, as established annually by the Board of Trustees during the annual budget process for use of their own vehicle for business-related travel. In addition, parking fees and tolls paid are reimbursable if properly supported.
- ~~B.~~
- 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.~~
- C. The travel report must be signed by the employee and approved by their direct supervisor.

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900. ~~CONSULTANTS AND CONTRACTORS~~ CONTRACTORS' POLICIES

901. *Consultant Utilization*

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

A.

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.

B. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.

C.

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 the Foxborough Regional Charter School'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 the Foxborough Regional Charter School. (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.

A. Be free from the employer's control and direction in performing the service, both under a contract and in fact.

B.

B. Provide a service that is outside the employer's usual course of business.

C.

C. Must be engaged in an independent trade, occupation, profession, or business of the same type.

D.

D. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.

E.

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E. Not be assigned a permanent workstation.

F.

E. Use his or her 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 the Foxborough Regional Charter School.

1101 — Overall Accounting System Design

Control Objective

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

Major Controls

A. — A. Director of Finance Involved in Designing the Chart of Accounts/Coding Structure

 To support decision-making, the Director of Finance, along with assistance from additional resources, including the Board of Trustees, management, and outside consultants, shall be involved from the outset in setting the chart of accounts/coding ~~structure~~structure. The coding generally follows a thirteen-digit general ledger account number with funding, division, object and grant/program designations. An example of the chart of accounts structure is included in *Appendix A*.

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B. ~~_____~~ **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. ~~_____~~ **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. ~~_____~~ **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~~are 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 Office before entering ~~into~~in the accounting system.
2. Each entry in the accounting system shall be reviewed and approved by the Director of Finance: ~~or~~designee.
3. Provisions shall be made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. _____ 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.
5. _____ 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.
6. All General Journal entries shall be supported by General Journal Vouchers that have supporting documentation attached; and are approved by the Director of Finance.

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1103 ~~General Ledger Close-Out~~

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

~~A.~~ ~~A.~~ Trial Balance

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

~~B.~~ Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

~~B.~~ Reconciliations shall be prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all general ledger accounts shall be prepared by the Director of Finance.
2. Reconciliation between the general ledger control accounts and the subsidiary ledgers shall be completed by the Director of Finance or designee.
3. 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 with 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 Flow Projection

The Foxborough Regional Charter School shall annually prepare and update monthly a cash flow projection for operations and capital cash needs in order to monitor and ensure adequate cash flow.

B. Cash Receipts Policies

The Foxborough Regional Charter School shall have internal control systems in place to monitor cash receipts, and to ensure that deposits are made in a timely manner. The school shall also use electronic fund transfers to accelerate deposits.

C. Internal Accounting Controls

- (i) ~~(i)~~ Distribution of mail shall be assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts. Any mail not addressed to an individual or department shall be forwarded to the Business Office to be opened ~~thereby the Director of Finance~~ and redirected as necessary.
- (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. All mail not addressed to a specific department or individual shall be opened only by the Director of Finance, Business Office ~~who~~ sorts the mail, invoices, checks, etc. and forwards them where applicable.
2. All checks shall be restrictively endorsed immediately by the Business Office, or applicable division.
3. The Director of Finance shall prepare all journal entries. The ~~Staff Accountant~~ Business Office shall prepare deposit slips.
4. A copy of each check to be deposited shall be made and attached to a copy of the deposit slip and filed to provide support for all deposits.
5. The Director of Finance shall review and sign off on all journal entries.
6. The ~~Director of Finance~~ accountant or designee shall input all journal entries.

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7. ~~Either the Staff Accountant, if applicable, or the Director of Finance~~The Business Office shall make deposits ~~on a~~ daily or no later than on a weekly basis. If deposits are made other than daily, the deposits shall be maintained in a secure area with limited access.
8. The ~~Director of Finance~~accountant shall perform reconciliation of cash receipts to deposit slips and bank statements on a monthly basis.

1202 ~~_____~~ Cash Disbursements

Control Objective

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

Major Controls

~~A. _____~~ A. ~~_____~~ Cash Disbursement Policies

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

~~B. _____~~ B. ~~_____~~ Internal Accounting Controls

- (i) Checks shall be pre-numbered and printed on special check protective paper.
- (ii) The ~~Director of Finance or the Staff Accountant, if applicable~~Business Office 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 Director of Finance or the Staff Accountant~~ or designee, if applicable on a monthly basis.
- (iv) Supporting documentation shall be provided by ~~to~~ the Director of Finance for all canceled invoices to prevent resubmission for payment.
- (v) The Director of Finance 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 school.

Procedures

1. ~~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.~~
- ~~1.2.~~ When the transaction is complete and payment is due, a pre-numbered check is prepared by the Director of Finance ~~who, the business office~~ 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~~ of Finance and one of the designated Directors signs checks, after ~~examining the~~ supporting documentation: ~~has been examined.~~

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4. After having been signed, the checks shall be mailed directly to the payee by the business office [assistant.](#)
5. All supporting documents shall be attached to a section of the issued check.
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 [receiving](#) receipt by the [Director of Finance/Accountant.](#)

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1203 **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 Director of Finance or designee 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 of prepaid items.~~
4. A standard journal entry shall be prepared by the ~~Director of Finance~~ accountant, if applicable to record the monthly expense. Approved by the Director of Finance or designee.
5. A 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 Draw Down Policy

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

Procedures

1. ~~1.~~ On a monthly basis, program costs, or an electronic spreadsheet noting total units served, shall be reviewed by the Director of Finance ~~or designee~~ and recorded on ~~an invoice~~ format prescribed by the funding source. Unallowable or unbillable costs shall be excluded from ~~the costs claimed costs.~~
2. The invoice/draw down is entered in ~~the Grants Receivable ledger, which, depending on the accounting software, should automatically prepare an entry to record the corresponding revenue.~~ GEMS.
3. Arithmetic extensions are verified, and ~~invoicesdrawdowns~~ shall be reviewed for accuracy and completeness by the Director of Finance ~~and signed by the Executive Director.~~
4. ~~Invoices shall be mailed to the funding source by the Director of Finance.~~
- 5.4. Copies of ~~invoicesdrawdowns~~ 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. _____~~ **A. Separation of Duties**

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

~~B. _____~~ **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~~requirements, personnel data, timekeeping, and preparation of payroll, payroll payment, and payroll withholdings.

1401 ~~Personnel~~ Personnel Requirements

Control Objective

- To ensure that the School 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 School shall adopt payroll policies for installing new employees on the payroll system and removing terminated employees from the system, as well as monitoring vacation, personal and sick pay.

Procedures

New Employees

1. ~~1.~~ Requests for new employees shall be initiated by the Executive Director and compared with the approved annual personnel budget.
2. ~~2.~~ An *Employee Information 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 Human Resources Manager and Director of Finance and communicated to the outside payroll service provider.
3. ~~3.~~ New employees shall submit a copy of their resume to the Human Resources Department in person or via the website ~~www.schoolspring.com~~ website ~~www.schoolspring.com~~.
4. ~~4.~~ New employees shall complete an *IRS W-4 Form and other required new hire documentation*.
5. ~~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.

Vacation and Sick Pay

1. ~~1.~~ Employees shall accrue vacation time based on the personnel policy of the Foxborough Regional Charter School.
2. ~~2.~~ Employees shall be required to provide at least two weeks advanced notice to supervisors for a vacation request.
3. ~~3.~~ Regular part-time employees shall earn vacation time on a pro-rata bases based upon the personnel policy of the Foxborough Regional Charter School.
4. ~~4.~~ Employees' earned vacation balances ~~shall be adjusted~~are accrued monthly to reflect vacation time earned and taken and these records shall be reviewed by the Foxborough Regional Charter School ~~Executive Director~~Payroll Manager on a monthly basis.

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5. Sick leave taken shall be monitored against each employee's available sick time on an electronic spreadsheet and these records shall be reviewed by the ~~Foxborough Regional Charter School Executive Director~~ Payroll Manager on a monthly basis.
6. ~~Before vacation time is paid, a Leave Request Form shall be to be prepared by the employee, which shall be reviewed and approved by the Director of Finance.~~
7. ~~6.~~ The ~~Staff Accountant~~ Payroll Manager or Director of Finance or Human Resources Manager shall monitor vacation and sick time by ~~maintaining a log for each individual reviewing the attendance system~~.
8. ~~7.~~ A General Journal entry shall be prepared at year-end to record the accrued vacation liability.
9. ~~8.~~ Unused vacation time shall be based on the personnel policy of the Foxborough Regional Charter School.

Terminations

1. ~~1.~~ For each terminated employee, an *Employee Information Form* documenting the termination shall be completed and routed to the Business Office for benefits and payroll processing.
2. ~~2.~~ The approved *Employee Information Form* shall be communicated to the payroll service provider for updating of payroll data, including the effects on the fringe benefits including health, dental, pension, COBRA, etc.
3. ~~3.~~ The approved *Employee Information Form* shall be maintained in the ~~terminated~~ terminated employee's personnel file.

1402 ~~Personnel Data~~

Control Objective

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

Major Controls

Internal Accounting Controls

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

Procedures

1. Changes to personnel data shall be initiated with an *Employee Information Form* when making changes in new hires, terminations, pay rate changes, or payroll deductions.
2. The Director of Finance or the Executive Director shall authorize any change to payroll data.
3. Authorized changes shall be communicated to the payroll service provider and other relevant benefits providers where there is an effect on the fringe benefits.
4. A copy of the *Employee Information Form* shall be retained in the employee's personnel file.

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1403 Timekeeping

Control Objective

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

Major Controls

~~A.~~ ~~A.~~ Timekeeping Policies

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

~~B.~~ ~~B.~~ Time Sheet

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

~~C.~~ ~~C.~~ Internal Reviews

- ~~The School's~~The School's supervisory personnel shall monitor the overall integrity of timekeeping.

~~D.~~ ~~D.~~ Internal Accounting Controls

- ~~A~~A reconciliation of the hours charged on time sheets to attendance records shall be completed by the ~~Director of Finance~~Payroll Manager on a monthly basis.

Procedures

~~1.~~ Time Sheet Preparation

- ~~1. Hourly and salary employees shall prepare time sheets and/or leave forms using the Time & Attendance system.~~
- ~~2. In preparing time sheets, employees shall:~~
 - ~~(i) Enter hours, time off request, sick or personal or vacation time in the Time & Attendance system~~
 - ~~(ii) Supervisor will approval~~

All timesheets are electronic and hourly staff clock in and out daily. Time off is documented in Frontline by requesting time off and approved by their manager. Time off is imported into time and attendance and becomes a permanent record in their timesheet.

Electronic timesheets are approved by the manager of the department and processed by Payroll.

Reconciliation of Payroll to Time Sheets

- ~~1.~~1. The hours shown on time sheets shall be reconciled to the hours recorded on the Payroll Register by the Director of Finance for each time sheet 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.~~
- (ii) ~~The responsibility for checking the accuracy of payroll calculations shall be separated from the responsibility for payroll preparation to the extent possible for the size of the School: school.~~

- Procedures

- ~~1. All timesheets are electronic and approved by managers.~~
- ~~2. The total time recorded on time through Time & Attendance sheets and the number of employees shall be calculated by the Director of Finance payroll manager.~~
- ~~3. Recorded hours from the semi-monthly time sheets shall be accumulated by the Director of Finance and communicated imported to the payroll service provider and processed.~~
- ~~4. The payroll reports received from the payroll service provider (e.g., calculations, payrolls and payroll summaries) shall be compared with time sheets, pay rates, payroll deductions, compensated absences etc., by the payroll manager and by Director of Finance.~~
- ~~4. The Director of Finance shall verify gross pay and payroll deductions.~~
5. The total hours and number of employees shall be compared with the totals in the Payroll Register by the Director of Finance.
- ~~6. The Payroll Register shall be reviewed and approved by the Director of Finance prior to forwarding of the payroll checks to the Human Resource Manager 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) ~~(i)~~ Pre-numbered checks shall be used and all check numbers shall be accounted for.
- (ii) ~~(ii)~~ A complete audit trail on all payroll checks and direct deposit with authorizing signatures at each juncture shall be maintained.

- Procedures

- ~~1. Checks and payroll register shall be forwarded to the Human Resource Manager for distribution.~~
- ~~2.1. Payroll All payroll payments by check, direct deposit or cash shall be distributed by the School for forwarding to employees and the payroll register shall be filed company.~~
- ~~3. The Director of Finance shall control and monitor all undelivered and un-cashed payroll checks, respectively.~~
- ~~4.2. The mileaThe bank account shall be reconciled monthly by Director of Finance the accountant.~~
- ~~5.3. The Executive Director of Finance reviews the semimonthlysemi-monthly payroll register.~~

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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. ~~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: by the payroll manager.

B. ~~B.~~ **Internal Accounting Controls**

- The payroll service provider calculates payroll withholdings, which shall be reviewed and verified by the ~~Director of Finance~~ payroll manager.

Procedures

1. ~~1.~~ The payroll service provider calculates payroll withholdings—including MTRS deductions—for each employee. These shall be summarized by pay period and recorded in General Ledger.
2. ~~2.~~ Payments for payroll withholdings shall be reconciled with the amounts recorded in the General Ledger control accounts by the Director of Finance.
3. ~~3.~~ The Director of Finance shall review the accuracy and timeliness of payments made to third parties—including MTRS—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 ~~Finance~~ Human Resources.
5. The ~~Director of Finance~~ Payroll Manager shall prepare and file the required MTRS reports ~~and~~ Payroll company files with the 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 School-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. — ~~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 Board of Trustees.

B. — ~~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. — ~~C.~~ — Internal Accounting Controls

Fixed asset acquisitions shall be reconciled with capital expenditure ~~authorizations~~ authorization by the Director of Finance ~~on a quarterly basis.~~

Procedures

1. — ~~1.~~ — Capital budget requests shall be submitted annually for review and approval by the Board of Trustees.
2. — ~~2.~~ — Authorization requests for the acquisition of fixed assets shall be reviewed against the capital budget and approved by the Director of Finance, 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 into~~ 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. ~~A.~~ **Capitalization Policies**

- The ~~Sehoolschool~~ 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 ~~Sehoolschool~~ follows the policy of capitalizing all fixed assets purchased greater than \$~~58~~,000 per unit.

B. ~~B.~~ **Fixed Asset Classification**

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

C. ~~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~~annual basis. Any differences shall be analyzed and resolved by the Director of Finance.

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1503 Depreciation

Procedures

The School 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. The Foxborough Regional Charter School will use the straight-line method of depreciation over the assets useful life as determined as follow:

Computers	5 years
Office Equipment	5 years
Vehicles	5 years
Office Furniture	4 years
Leasehold Improvements	10 years or Useful life or life of lease, whichever is less
Building Improvements	30 years
Building	40 years
HVAC	20 years

Computers	5 years
Office Equipment	5 years
Vehicles	5 years
Office Furniture	4 years
Leasehold Improvements	10 years or Useful life or life of lease, whichever is less
Building Improvements	30 years
Building	40 years
HVAC	20 years
Software	3-4 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) —(i)— All property and equipment assets 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

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1. ~~1.~~—The Director of Finance shall prepare a printout of recorded fixed assets by asset classification.

2. ~~2.~~—An inventory of fixed assets shall be taken ~~bi~~-annually.

3. ~~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 Director of Finance 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 ~~School~~ school has adopted policies on the disposition of property and equipment.

B. Internal Accounting Controls

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

Procedures

1. A determination shall be made by the school personnel as to the usefulness of a fixed asset.
2. An *Asset Disposal Form*, including a description of the asset, purpose for disposal and methodology of disposal shall be prepared with proper written authorization from the Director of Finance.
3. The *Asset Disposal Form* shall be reviewed and signed by the Executive Director.
4. A copy of the final approved *Asset Disposal Form* shall be routed to the Director of Finance, who ~~enters~~ updates the dollar amount of the disposed fixed asset as a reduction in the fixed asset subsidiary ledger, and adjusts the control account in the general ledger module. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on sale of the disposed asset, shall be recorded in the general ledger.

5 Technology-Specific Disposals:

For all technology-related fixed assets (e.g., laptops, desktops, tablets, servers, and similar equipment), the Tech Department is responsible for the physical disposal process. This includes ensuring that all data is securely wiped, licenses are addressed, and the device is properly disposed of in accordance with school policy and applicable data privacy regulations.

The *Asset Disposal Form* must still be completed, and disposal must be authorized by the Director of Finance and reviewed by the Executive Director as outlined above.

1506 Property & Equipment Acquired Through Government Grants/Contracts

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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. ~~A.~~ **Record keeping**

_____ The Schools shall maintain detailed records on all property and equipment.

B. ~~B.~~ **Custody**

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

C. ~~C.~~ **Inventory**

_____ All property and equipment shall be inventoried.

Procedures

1. ~~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. ~~2.~~ On a semi-annual basis, the Director of Finance shall take inventory of all property and equipment and shall ensure that fixed assets are being used for the purpose intended.

3. ~~3.~~ If necessary, the Schools shall obtain approval from the appropriate government agency for the disposition of property and equipment acquired through a government grant or contract, and the Director of Finance authorizes the disposition as described in the previous section.

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4. Disposals of technology-related assets acquired through government grants or contracts must follow the same procedure described in Section 1505, including review by the Tech Department for secure disposal. The Director of Finance remains responsible for authorizing the disposal and ensuring financial records are updated accordingly.

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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 are 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 Business Office.
2. Invoices shall be compared to the *Purchase Order* and the packing list.
3. Invoices shall be reviewed for:
 - (i) The nature, quality, and quantity of goods ordered and the related price
 - (ii) Accuracy of all arithmetic calculations and ~~extension~~extensions
 - (iii) Allowability of expenditure
 - (iv) Proper general ledger account and department coding
4. Invoices are then forwarded to the ~~Executive~~Director of Finance or designee for approval.
5. Once approved, invoices shall be input into the general ledger through the accounts payable subsidiary ledger after it is reviewed ~~by either the Staff Accountant or the Director of Finance.~~
6. Checks shall be printed on a weekly basis, and vendors shall be paid ~~in net~~ 30 days of their invoices, as recorded within the system. See Cash Disbursement section for issuing ~~of~~ checks.

Purchase Discounts

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

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Reconciliation of Accounts Payable Records

1. ~~1.~~ The total balance in the accounts payable subsidiary ledger shall be reconciled with the general ledger control account monthly.
2. ~~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.)

1602—Purchasing

Control Objective

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

Major Controls

A. — A. — Purchase Requirements

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

B. — B. — Required Competition

The ~~School~~school shall utilize the following procurement guidelines:

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

~~Contracts from \$10,000 to \$50,000~~ - The school 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 \$50,000~~ - The school shall conduct a formal advertised competition using sealed bids or proposals. An award shall be offered to the qualified bidder who meets the School's specifications and offers the lowest price.

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

C. — C. — Selecting the Vendor

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

D. — D. — Internal Accounting Controls

- (i) ~~(i)~~ Approval by the Board of Trustees of purchases equal to or exceeding \$25,000 shall occur prior to contract/purchase order finalization.

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- (ii) ~~_____~~ (ii) All ~~unethieal~~unethical purchasing conduct shall be reported to management as required under the Foxborough Regional Charter School's *Fraud Detection and Mitigation Policy*. Upon completion of an investigation, management shall recover ~~restitution~~restitution for any gain resulting from such conduct.

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Procedures

Purchase Requirements

1. After approval of the annual budget, the Director of Finance shall review the school's needs to uncover patterns of orders and opportunities for clustering orders. This shall be done to achieve volume discounts.

Processing Purchase Orders

1. ~~1.~~ *Purchase Requisitions* shall be forwarded to the appropriate department's Administrative Assistant for processing.
2. ~~2.~~ The *Purchase Requisitions* shall include the following minimum requirements:
 - (i) A description of items ordered
 - (ii) A cost estimate including shipping & handling charges
 - (iii) The required delivery information
 - (iv) A statement of the nature and purpose of the procurement
3. ~~3.~~ The *Purchase Requisition* shall be used by the Administrative Assistant to generate a *Purchase Order* in ~~AccuFund~~. ~~Once entered, Accufund generates an electronic notification requiring a Director's approval and/or the approval of the Director of Finance and Executive Director.~~
4. ~~4.~~ AccuFund. ~~Once entered, Accufund generates an electronic notification requiring a director's approval and/or the approval of the Director of Finance and Executive Director.~~
4. Upon approval, *Purchase Orders* are then viewable in Accufund and may be printed/emailed to the vendor with a copy kept on file by the Administrative Assistant.

Obtaining Bids and Quotations

1. ~~1.~~ The Director of Finance shall request bids or quotations verbally on transactions not expected to exceed \$~~510~~,000, and in writing for transactions between \$~~510~~,000 and \$~~2550~~,000. Items greater than \$~~2550~~,000 shall require formal bid requests and evaluation before a *Purchase Order* is issued.
2. ~~2.~~ In evaluating bids received, the Procurement Officer shall perform and document in writing a cost or price analysis.

Negotiation and Award

1. ~~1.~~ Consistent with the school'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 school's selection process.
2. Awards may be made to other than the low bidder in ~~circumstances~~ circumstances where the higher bid demonstrates best value contracting procedures to the school (can use MGL c.30B as a guide). In such situations, the Procurement Officer shall prepare a justification ~~statement~~ 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 the Foxborough Regional Charter School shall pay only for properly authorized business expenses.

Major Controls

A. ~~A.~~ **Travel Policies**

~~_____~~ The ~~School~~school shall adopt policies on travel reimbursement.

B. ~~B.~~ **Employee Expense Reimbursement Documentation**

~~Employees shall obtain and furnish documentation for individual expenses. Reimbursements for amounts under \$10 should be held and submitted quarterly, within the quarter purchases were made, once the \$10 minimum is met. Submissions for items with receipts dated older than 90 days will not be reimbursed. Additionally, expenses must be reimbursed within the same fiscal year (July 1—June 30). FRCS's primary method of purchasing is through the purchase order process. Any item not going through that process must be pre-approved. Purchases that are not preapproved will not be reimbursed.~~

~~_____~~ C. ~~_____~~ Employees shall obtain and furnish documentation for individual expenses.

C. **Internal Accounting Controls**

(i) ~~_____~~ (i) ~~_____~~ Justification for travel shall only be approved by the Director of Finance and the Executive Director.

(ii) ~~_____~~ (ii) ~~_____~~ Documentation shall be provided for incurred reimbursable employee expenses.

(iii) ~~_____~~ (iii) ~~_____~~ Documentation and approval shall be required for all school credit card purchases.

Procedures _____

Expense Reimbursement

1. ~~_____~~ 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. ~~_____~~ 2. ~~_____~~ All credit card purchases shall be supported by previously approved invoices in order to be reimbursed.

3. ~~_____~~ 3. ~~_____~~ All employees' *Travel Reports* and associated invoices shall be directly reviewed and approved for payment by the Division Director, the Director of Finance and the 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

- ~~1.~~ To accurately control and record accrued liabilities.

Major Controls

~~A.~~ **A. Maintaining an Accrual Register**

- ~~1.~~ The Foxborough Regional Charter School shall properly set up and monitor accrued liabilities and accrual accounts related to salaries and wages, vacation pay, and payroll taxes.

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

- ~~1.~~ On a periodic basis, the Director of Finance shall perform a reconciliation between the subsidiary schedule and the general ledger control account.

Procedures

- ~~1.~~ **1.** An accrual subsidiary schedule shall be established and maintained by the Director of Finance for each type of accrual.
- ~~2.~~ **2.** The school shall record all accruals at fiscal year-end, or when determined necessary by the ~~Business Manager~~ Director of Finance.
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 Director of Finance.

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1702 Deferred Revenue

Control Objective

- To accurately control and record deferred revenue.

Major Controls

A. ~~A.~~ **Maintaining a subsidiary schedule of revenue deferred**

- The Foxborough Regional Charter School shall properly set up and monitor deferred revenue and properly record revenue in accordance with generally accepted accounting principles.

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

- On a periodic basis, the Director of Finance shall perform a 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 Director of Finance for each type or source of revenue for which the school receives advanced funding.
2. The Director of Finance shall determine the extent of revenue recognized and consequently the revenue deferred for all revenue sources for which the school 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 Director of Finance.

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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

- The Foxborough Regional Charter School shall develop systems to effectively support the preparation of the annual budget and its periodic review.

Major Controls

A. — A. — **Budget Process**

- _____ The Finance Committee shall work with the Executive Director and Director of Finance to prepare the annual operating and capital budgets and the annual cash flow projection. The budgets and projections shall be submitted to the Board of Trustees for approval.

B. — B. — **Internal Accounting Controls**

- _____ Accuracy and completeness of the budgets and projection

Procedures

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

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1802 Financial Reporting

Control Objective

The Foxborough Regional Charter School shall develop systems to ensure the accuracy, completeness, and timeliness of financial reporting to support decision-making.

Major Controls

A. ~~A.~~ **Schedule**

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

B. ~~B.~~ **Review and Approval**

_____ Financial reports shall be reviewed for accuracy and completeness.

C. ~~C.~~ **Audit**

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

Procedures

1. ~~1.~~ The Director of Finance shall prepare monthly budget vs. actual financial reports and ~~a cash flow projection~~ balance sheet report for all regular monthly Board of Trustees meetings.
2. ~~2.~~ The school shall submit to an annual audit of its financial statements by a qualified certified public accounting firm, in accordance with *Governmental Auditing Standards and the Massachusetts Charter School Audit Guide*.
3. ~~3.~~ The school shall submit the audited financial statements to the Office of the State Auditor and the Commonwealth of Massachusetts Department of Education Charter School Office by the January 1 statutory deadline.

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1803—Payroll Tax Compliance

Control Objective

— The Foxborough Regional Charter School shall develop systems to accurately prepare and file required tax documents on a timely basis.

Major Controls

A. —A.— Preparation

— The school shall obtain either a payroll service provider or in-house payroll software to assist in the preparation of periodic payroll tax filings.

B. —B.— Approval of Tax Returns

— Payroll tax documents shall be reviewed and approved by the Director of Finance.

Procedures

1. —1.— The ~~School~~school shall maintain a schedule of required filing due dates for at a minimum the following documents:

- (i) ~~(i)~~ — IRS Form W-2 - Wage and Tax Statement.
- (ii) ~~(ii)~~ — IRS Form W-3 - Transmittal of Income and Tax Statements.
- (iii) ~~(iii)~~ — IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
- (iv) ~~(iv)~~ — IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
- (v) Quarterly and annual state(s) unemployment tax return(s).
(Note: Charter schools are not required to pay Federal unemployment (FUTA) but are required to pay State Unemployment either by the contributory method or reimbursement method).
- (vi) ~~MTRS retirement deduction reporting~~
- (vi) ~~MTRS retirement deduction reporting~~

2. —2.— Before submission, all payroll tax documents, and the supporting schedules shall be reviewed and approved by the Director of Finance for accuracy and completeness.

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APPENDIX A: RECOMMENDED CHART OF ACCOUNTS

Account Structure

1 st 2 Digits	Fund	
	10	General/Operating
	20	VPSC Federal Grant
	25	Grants & Gifts
	30	Capital Capital Projects
3 rd -5 th Digits	Dept	
	100s	Administration & Finance
	200s	Teaching & Learning
	300s	Student & Families Activities
	400s	Outreach & Development Operations
	500s	Employee Benefits Operations
	600s	Grants Employee Benefits
	700s	Grants Capital Outlay & Debt Service
	800s	Capital Outlay
	900s	Debt Service
6 th -9 th Digits	Object Code	
	1010-1090	Cash & Investments

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	1100-1190	Other Current Investments
	1300-1399	Prepaid
	1800-1850	Capital Assets
	1870-1879	Accum. Depreciation
	2000-2090	Accounts Payable
	2100-2199	Accrued Expenses
	2600-2699	Deferred Revenue
	2700-2799	Bonds/Loans Payable
	3100-3999	Equity Restricted
	4100-4799	State Tuition
	4210-4299	Federal Grants
	4310	Student Lunch Fees Not State
	4320-4399	Student Lunch Fees
	4400	State Grants
	4800-4999	Other Revenue
	5100-5199	Salary Expenses
	5200-5799	Expenses
	5800-5899	Capital Expenses
	5900-5999	Debt Expenses
10 th – 12 th Digits	Program Code*	
		General Education
		Special Education
		State Grants & Funding
		Federal Grants & Funding
		Private Grants & Contributions

*Program Codes are set up to identify a specific grant, program, or other account identifier. —

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APPENDIX B: ~~Sample Forms~~[SAMPLE FORMS](#)

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FRCS PURCHASE REQUISITION FORM

	Director of Finance				
--	---------------------	--	--	--	--

FROM: _____ CLASSROOM: _____

PLEASE ORDER THE FOLLOWING ITEMS FROM:

Vendor Name: _____
Address: _____
Phone : _____ Fax : _____

Catalog No.	Quantity	Description	Total
		Shipping & Handling:	

						\$
--	--	--	--	--	--	----

Charged to Account _____ Approved _____
 _____ Executive Director or Designee
 Account Budget: _____ Approved _____
 _____ Director of Finance

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Foxborough Regional Charter School
 131 Central Street, Business Office
 Foxborough, Massachusetts 02035
 Phone: 508-543-2508

PURCHASE ORDER
2682

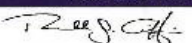
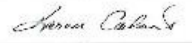
IMPORTANT NOTICE TO VENDORS: YOU ARE RESPONSIBLE FOR THE FOLLOWING

1. Mail invoices to FRC's address above. 2. The purchase order number above must appear on all invoices, shipping papers, packages and correspondence. 3. Invoice each Purchase Order separately. 4. Substitutions, changes, and prices other than specified below must be authorized in writing by the Executive Director. 5. Do not include sales tax, we are tax exempt. 6. Do not ship freight collect. 7. Cancel all back orders if not shipped within 60 days after initial shipment. 8. Payment terms net 30.

ISSUED TO: MyMusicFolders.com 400 W. Broadway, Suite 1 PMB #159 Missoula, MT 59802	SHIP TO: Foxborough Regional Charter School M. Duska-Integrated Arts 131 Central Street, Business Office Foxborough, Massachusetts 02035
--	--

VENDOR PHONE: (888) 288-0731	REQ. NO: 2618	DEPT: Teaching & Learning
VENDOR FAX: (408) 203-1045	DATE: 10/28/2014	REQ BY: M. Duska-Integrated Arts

ITEM	Description	Stock Number	Quantity	Unit Price	Amount
1	Classroom Choir Folder		20.00	10.52	210.40
2	Shipping	MMF Class Choir Folder	1.00	24.91	24.91
	Note:	Order Total			\$235.31

Account Codes	Amounts	PURCHASE AUTHORIZED BY:	
10 260 0515 0282 INSTRUCTIONAL MATERIALS MUSIC	235.31		Ron Griffin October 28, 2014
			Karen Calvert October 28, 2014

Tax Exempt #: 04-3421863

NOT VALID WITHOUT TWO SIGNATURES

Page: 1

PO No.: _____

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Note:—Request for purchase less than \$1,000 requires verbal quote. Items greater than \$1,000, but less than \$5,000 requires written quote from three vendors. Items greater than \$5,000 requires formal bid form three vendors.

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FRCS REQUEST FOR BUDGET TRANSFER

Date: _____

Date: _____

To: _ Director of Finance

From: _____

From: _____

At this time, I am requesting that \$ _____ in funds

be transferred from Account Number: _____ which is under budget

and moved into Account Number: _____ which is over budget.

The justification for this transfer is

Thank you in advance for your assistance in this matter.

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Admin/Finance Office Use Only	
Approved By:	
<small>(Executive Director or Director of Finance)</small>	
Date Approved:	
Transfer Made On:	
Transfer Made By:	

Note: No transfers will be made after March 1st

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Check Request

PREAPPROVAL: _____

(Signature and date of director required)

Date Signed: _____

Detailed Description/Reason as to why the normal procurement process is not being used:

—

—

What is the item(s) to be purchased and what is the purchase for?

_____ Please complete, and have your Administrator
sign **before making a purchase.**

Attach receipts prior to submitting to the Business Office. Thank you.

Date: _____ Amount: \$ _____

Payable to: _____

Address: _____

Requested by: _____

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Date needed by: _____

Receipts attached: _____yes _____no

If no, reason: _____

Authorized by: _____ Date: _____

Account to be billed: _____

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FRCS ~~CASH RECEIPT~~ ASSET DISPOSAL FORM

	<u>Tag #</u> Date	<u>Asset Description</u>	<u>Book Value</u>	<u>Condition</u>	<u>Fair Market Value</u>	<u>Disposal or Sale</u>
<u>1</u>						
<u>2</u>						
<u>3</u>						
<u>4</u>						
<u>5</u>						
<u>6</u>						
<u>7</u>						
<u>8</u>						
<u>9</u>						
<u>10</u>						

Received From

Address

==

_____ Dollars \$

For

HOW PAID	
CASH	

Inserted Cells

Inserted Cells

Inserted Cells

Inserted Cells

Inserted Cells

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CHECK	
MONEY	
ORDER	

By _____

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FRCS ASSET DISPOSAL FORM

		Asset Description	Book Value	Condi- tion	Fair Market Value	Dis- pos- al or Sale

Director of Finance: _____

Date of Request: _____

Charter School Executive Director Approval: _____

Date of Approval: _____

Business Office Use Only

Account Number: _____

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Amount: _____

NOTE: -If the fixed assets above were originally purchased by grant funding, ensure that grant disposal policies are followed.

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FACULTY/STAFF TIME SHEET

Name:

Position:

Payroll Information

<u>Date</u>	<u>Time Started</u>	<u>Lunch</u>	<u>Time Finished</u>	<u>Hours/Subbed for</u>
ateat				

Note – with the adoption of the electronic Time and Attendance System, hard copy leave request forms should be phased out.

LEAVE REQUEST FORM

Date: _____

Name/Employee: _____ *Date(s) Requested:* _____

Signature: _____

Type of Leave (please SELECT ONE):

☐ *Sick* _____ ☐ *Professional Development*

☐ *Personal* _____ ☐ *Jury Duty*

☐ *Bereavement* _____ ☐ *Military Leave*

☐ *Vacation* _____ ☐ *Other*

FOR OFFICE USE ONLY

Type of leave authorized by HR Manager _____ *YES* _____ *NO*

Signature of HR Manager _____

Leave Recommended by Administrator _____ *YES* _____ *NO*

Signature of Administrator _____

Leave Approved by Executive Director _____ *YES* _____ *NO*

Signature of Executive Director _____

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~~NAME OF SUBSTITUTE STAFF~~ _____

~~REMINDER—PLEASE CONTACT SUBSTITUTE COORDINATOR FOR COVERAGE~~

|

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FRCS TRAVEL REPORT

Name of Traveler: _____
 Dates of Travel: _____
 Grant to be charged, if applicable: _____

Auto Mileage: _____ *Total Miles Driven* _____
 _____ *Less Round Trip to School* _____

_____ *Reimbursable Miles:* _____ @ \$0.XX
 = \$ _____ = \$ _____

Meals and Incidentals Per Diem: _____ days @
 \$XX _____ = \$ _____ = \$ _____

Air-fare _____ = \$ _____
 _____ = \$ _____

Train, bus, MBTA, Taxi _____ = \$ _____
 _____ = \$ _____

Hotel _____ = \$ _____

Hotel _____ = \$ _____

Tolls/Parking _____ = \$ _____
 _____ = \$ _____

Other (specify) _____ = \$ _____
 _____ = \$ _____

_____ **Total Expenses** _____ = \$ _____
 _____ = \$ _____

_____ **Less Advance Check # ____, if any** _____ = \$ _____
 _____ = \$ _____

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_____ **Amount Due Traveler** _____ = \$ _____
_____ = \$ _____

Note: If a balance is due back to the Charter School, please attach a check to this Travel Report.

Traveler's Signature: _____ **Date:** _____

Approved by: _____
_____ **Date:** _____

Note: If a above travel is incurred under a grant agreement, please indicate the grant name and amount to be charged as allowable grant expenditures.

PLEASE ATTACH ALL RECEIPTS TO THE TRAVEL REPORT WHEN SUBMITTING FOR REIMBURSEMENT.

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EMPLOYEE INFORMATION FORM — **Millennium EE#** _____

NEW HIRE/CHANGE

Current Date: _____

Name of New Hire: _____

Group/Department/Position: _____

Salary Rate: _____ **Academic or Calendar Year Status:** _____

Start Date: _____ **Payroll Start Date:** _____

Address: _____ **Phone Number:** _____

Social Security Number: _____ **Date of Birth:** _____

Gender: _____ **Ethnicity/Race:** _____ **Marital Status:** _____

Statement of Hire: _____ **Offer Letter:** _____

I-9: _____ **COR:** _____ **Fingerprints:** _____

Confidentiality Statement: _____ **Technology Use Policy Acknowledgement:** _____

Ethics Summary: _____ **Ethics Certification:** _____

Emergency Card: _____ **Employee Profile** _____

Access Key Card Form _____ **E-Mail Address Form** _____ **Vehicle
Registration Form** _____

Direct Deposit: _____ **Routing #** _____ **Acct#** _____
_____ **Millennium**

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Deductions: _____

W-4 Allowances: _____ **SS A-1945 Form:** _____

Medical: Yes _____ No _____ **Plan:** _____ **Effective:** _____
Millennium _____ **Tufts** _____

Dental: Yes _____ No _____ **Plan:** _____ **Effective:** _____
Millennium _____ **Assurant** _____

FSA/DCA: Yes _____ No _____ **Amount/Year:** _____
 _____ **Millennium** _____ **HRTCS** _____

LTD: Yes _____ No _____ **Millennium** _____
 _____ **Assurant** _____

STD: Yes _____ No _____ **Millennium** _____
 _____ **Assurant** _____ **Amount:** _____

EMPLOYEE INFORMATION FORM CONTINUED

Accident: Yes _____ No _____ **Millennium** _____
 _____ **Assurant** _____ **Amount:** _____

Vision: Yes _____ No _____ **Millennium** _____
 _____ **Assurant** _____ **Amount:** _____

403b: Yes _____ No _____ **Millennium** _____

MTRS: Yes _____ No _____ **Millennium** _____ **MTRS** _____
 _____ **License #** _____

Life: Yes _____ **Assurant:** _____

School Brains: _____ **Details:** _____ **Address:** _____ **Phone:** _____ **Employment:** _____
 _____ **Degree:** _____ **MEPID#** _____

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January 2016

Time and Attendance:

~~Completed:~~

~~69~~
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Fiscal Policies & Procedures

Adopted By the Board of Trustees

Foxborough Regional Charter School Policies & Procedures Manual

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**APPENDIX A: RECOMMENDED CHART OF ACCOUNTS APPENDIX B: SAMPLE
FORMS**

FRCS PURCHASE ORDER
FRCS PURCHASE REQUISITION FORM
FRCS REQUEST FOR BUDGET TRANSFER FORM
FRCS CHECK REQUEST FORM
FRCS CASH RECEIPT FORM
FRCS ASSET DISPOSAL FORM
FRCS FACULTY/STAFF TIME SHEET
FRCS LEAVE REQUEST FORM FRCS
TRAVEL REPORT FORM
FRCS EMPLOYEE INFORMATION FORM

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100 INTRODUCTION

In 1993, the Commonwealth of Massachusetts enacted Massachusetts General Laws (MGL) Chapter 71, Education Reform Act, Section 89, which authorized the establishment of charter schools within the Commonwealth. Additionally, Chapter 46 of the Acts of 1997 required each charter school to keep an accurate account of all its activities and provide for an annual independent audit of its financial statements. The Board of Trustees, acting as public agents authorized by the Commonwealth, are responsible for management of the school, which includes developing and adopting fiscal policies and procedures.

In an effort to achieve and ideally surpass these requirements, the Trustees of the Foxborough Regional Charter School have developed this Policies and Procedures manual.

The Board of Trustees acknowledges the guidance provided by the Massachusetts Department of Education during the development of this document. For further information please see [*"Massachusetts Charter School Recommended Fiscal Policies and Procedures Guide"*](#) (November 2005) issued by the Massachusetts Department of Education.

101 *Scope and Organization*

This manual consists of three sections: Part I contains the recommended policies; Part II contains the recommended procedures; and the Appendices contain the Chart of Accounts and sample forms.

102 *Purpose of Policies and Procedures Manual*

- A. The Policy and Procedures Manual is the official document for the accounting and administrative functions conducted by the Foxborough Regional Charter School.
- B. The Policy and Procedures Manual provides standards and directives for sound management and promotes consistent, prudent financial and administrative practices. It also provides guidance to the school 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 Policy and Procedures Manual is used in conjunction with and referenced to the Foxborough Regional Charter School's existing personnel policy manual, job descriptions and other policy manuals maintained by the school.

103 *Amending the Guide*

This document contains the essential fiscal policies and procedures for the Foxborough Regional Charter School, as of the above date of promulgation. From time to time, as additional matters require changes to this document, the management of the Foxborough Regional Charter School shall amend this essential document.

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PART I – POLICIES

200 INTERNAL CONTROL POLICIES

The Foxborough Regional Charter School, under the direction of the Board of Trustees, 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.

The Foxborough Regional Charter School 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 school. 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 school (Executive Director, Director of Finance) or the Office of the Inspector General as stated in M.G.L Chapter 12A, §14 ‘Complaints by public employees; investigation.’ As such, in addition to this manual, the Trustees have promulgated and published a separate “*Fraud Detection and Mitigation Policy*” document. The reader is referred to this document for further information relative to the Trustees’ specific policies and procedures pertaining to detecting and preventing episodes of fraud.

Internal control policies provide the Foxborough Regional Charter School 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 the Foxborough Regional Charter School has considered:

201 *Compliance with Laws*

The Foxborough Regional Charter School will follow all the relevant laws and regulations that govern Charter Schools 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 the Foxborough Regional Charter School:

A. Political Contributions

No funds or assets of the Foxborough Regional Charter School 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 the Foxborough Regional Charter School for political contributions in any form, whether in cash or other property, services, or the use of facilities—is strictly prohibited. The Foxborough Regional Charter School 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.

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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 school's assets in political campaigns.

B. Record Keeping

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

Further, the school 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 school.
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)*

The Foxborough Regional Charter School 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 the Foxborough Regional Charter School or members of its management, unless the private benefit is considered merely incidental. The Foxborough Regional Charter School 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, director, 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 school and an affiliated or unaffiliated organization or a private or related individual.
- B. Lending of money or other extension of credit between the school and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.
- C. Furnishing of goods, services or facilities between the school and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.

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- D. Payment of compensation, unless authorized by the Board of Trustees or its governing body, by the school 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 school.

Thus, the Foxborough Regional Charter School 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 Board of Trustees will file a financial disclosure form as required by M.G.L. Chapter 71, section 89(v).

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, mother-in-law, sister-in-law and brother-in-law of a board member or school employee.

203 *Board of Trustees Authorities*

The Board of Trustees is responsible for the operation of the Foxborough Regional Charter School in accordance with the provisions of M.G.L. c.71, §89 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 Board of Trustees is also responsible for operating the school in accordance with the representations made in its charter school application submitted to and approved by the Board of Education.

Specifically, the Board of Trustees shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the School's name, with the Department of Education's Charter School office approval (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of Executive Director (iv) Executive Director salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the charter (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 the Foxborough Regional Charter School's certified public accountants and (xi) other activities associated with the operations of the Foxborough Regional Charter School.

The Board of Trustees 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 report, new business and other items. For additional guidance on the regulatory and statutory obligations of a Board of Trustees, please refer to the Commonwealth of Massachusetts Department of Education's publication, *The Charter School Administrative and Governance Guide: An Overview of the Laws and Regulations that Boards of Trustees and Charter Schools Need to Know*, which can be found at <http://www.doe.mass.edu/charter/governance>.

204 *Signature Authorities*

To properly segregate duties within the Foxborough Regional Charter School, the Executive Director, the Deputy Executive Director, Director of Finance, Director of Teaching and Learning are the only individuals with signatory authority. Individual checks require dual signatures prior to check issuance. The Director of Finance, along with the approval of the Treasurer of the Board, is responsible for authorizing all cash transfers between bank accounts. Payroll is transacted through Harpers Payroll and checks are signed by a Harpers Payroll corporate officer.

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205 *Government Access to Records*

The Director of Finance will provide access to the Foxborough Regional Charter School'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 school'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 backed up daily by cloud software AccuFund Online Services to ensure the recoverability of financial information in case of hardware failure. Specifically, AccuFund provides daily backup of software, which is kept for five days. Weekly Friday data is kept for four weeks and the last day of month data is kept for twelve months.

- C. All other financial data, petty cash box, unused checks and unclaimed checks are secured by the Director of Finance from unauthorized access.

207 *Security of School Documents*

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

- A. Charter and all related amendments
- B. Foxborough Regional Charter School by-laws
- C. Minutes of the Board of Trustees and subcommittees
- D. Banking agreements
- E. Leases
- F. Insurance policies
- G. Vendor invoices
- H. Grant and contract agreements
- I. Fixed asset inventory list
- J. Contracts

208 *Use of School Assets*

School employees should not use any of the school's assets for personal use without prior approval of the Board of Trustees and with proper justification.

209 *Use Of School Credit Cards*

Foxborough Regional Charter School credit cards should only be used following the formal FRCS Credit Card Use Policy and with proper justification and approval by the Director of Finance. The cost/benefit to the Foxborough Regional Charter School should be fully reviewed to ensure that no other method is appropriate. A credit card is assigned to the Director of Finance and should be used only for school-related expenditures. All charges must be supported by invoices or travel reports to be eligible for payment by the Foxborough Regional Charter School.

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Monthly credit card statements are reconciled to invoices and travel reports and are approved by the Foxborough Regional Charter School Director of Finance.

300 FINANCIAL MANAGEMENT POLICIES

Charter schools are granted a charter by the Board of Education of the Commonwealth of Massachusetts under MGL Chapter 71, §89. Charter schools are considered *special purpose government entities* that engage in *business type activities*, and all of the financial activity of the school is recorded in an enterprise fund within the proprietary fund group. As such, the accounting policies and financial reporting adopted by the school should be consistent with a special purpose governmental entity that engages in business type activities. The Board of Trustees has oversight of the management of a charter school inclusive of establishing the governance structure and the financial management policies as set forth in the charter school application.

301 *Basis of Accounting*

The Foxborough Regional Charter School 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 school 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*

The accounts of the Foxborough Regional Charter School are organized as a special purpose governmental entity that engages in *Business-type Activity*, which is considered to be a separate accounting entity. The operations are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, net assets, revenues and expenditures. The Foxborough Regional Charter School uses the following fund:

Enterprise Fund - This fund of the Foxborough Regional Charter School is used to account for all financial resources associated with the operation of the school.

Note on Component Units: All non-profit agencies associated with the Foxborough Regional Charter School should be evaluated during the planning stage of the audit to determine if they should be included as a component unit of the school. If they are considered a component unit, then all of their financial information should be reported in conjunction with the Foxborough Regional Charter School's financial statements and accounted for in accordance with *GASB No. 14 and 39*. If they do not meet the criteria of a component unit, then all the transactions incurred between the non-profit and the School should be evaluated as related party transactions and disclosed in accordance with GAAP and the *Guide*. DOE

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requires that all related party transactions, whether material or immaterial, be disclosed in the notes to the financial statements.

304 *Revenues*

Under the accrual basis of accounting, revenues are recognized when earned, consistent with generally accepted accounting principles applicable to special purpose governmental units.

305 *Expenditures*

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

306 *In-Kind Expenses*

The school recognizes services that are donated, if these services would have been purchased by the school 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 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 school maintains cash accounts at the following banks:
 - 1. Operating – Eastern Bank
 - 2. Investment – Eastern Bank
 - 3. Depository – One Local
 - 4. Money Market – Rockland
- B. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the Director of Finance for collection. Appropriate collection procedures are initiated, if necessary.

309 *Accounts Receivable Aging Criteria*

Accounts receivable outstanding 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 (GEM\$).

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- 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*

The Foxborough Regional Charter School shall follow, to the extent possible, M.G.L. Chapter 44 *Municipal Finance* in regards to purchasing investments.

312 *Budgets*

- A. The Foxborough Regional Charter School 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 Board of Trustees at the annual meeting and modified, as necessary.
- B. In the event that budgets need to be adjusted, the Director of Finance will initiate a request for a budget transfer with the appropriate Director following Foxborough Regional Charter School's Budget Transfer Request Policy and using the Budget Transfer Request Form.
- C. Financial statements displaying budget vs. actual results shall be prepared by the Director of Finance and reviewed by the Treasurer and presented to the Board of Trustees at each monthly board meeting.

313 *Insurance and Bonding*

- A. The school maintains minimum levels of coverage, as deemed appropriate by the Board of Trustees, 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. Unemployment
 - 7. Fidelity bond
 - 8. Board Insurance
- B. The school requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

314 *Massachusetts Teacher Retirement System*

The Massachusetts Teacher Retirement System (MTRS) is a contributory retirement system designed to provide benefits to Massachusetts teachers and administrators per MGL Chapter 32. Staff members employed by the school who are eligible for membership are required to join the system. See <http://www.mass.gov/mtrb/> for full details about eligibility, required payroll deductions and reporting deadlines.

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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.
 - 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, charter, 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 Director of Finance or designee listing the record or the class of records disposed of. The Board of Trustees shall certify this memorandum of records disposal.

316 *Financial Reporting*

The Director of Finance maintains supporting records in sufficient detail to prepare the School's financial reports, including:

- A. Annually:
 - 1. Financial statements for audit
 - 2. Annual budget
- B. Monthly:
 - 1. Trial balance

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2. Internally generated budget vs. actual financial statements with explanations for significant variances
3. Billing invoices to funding sources
4. Accounts receivable aging report
5. Accounts payable listing

C. Quarterly:

1. IRS Form 941 and payroll tax returns and comparable state taxing authority returns
2. Other reports upon request

317 *Audit*

The Board of Trustees shall contract annually with a qualified independent certified public accounting firm to conduct an audit of the Foxborough Regional Charter School'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 Charter School regulations, and the *Massachusetts Charter School Audit Guide* (which can be found at <http://finance1.doe.mass.edu/charter>), in order to properly conduct the audit engagement.

318 *Audit/Finance Committee*

The Board of Trustees shall appoint an audit/finance subcommittee. This subcommittee will nominate the independent auditor and review the scope and results of the audit. The audit/finance subcommittee also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the subcommittee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The audit/finance subcommittee will also review all financial information of the Foxborough Regional Charter School and provide recommendations to the Board of Trustees.

319 *Chart Of Accounts*

The chart of accounts of the Foxborough Regional Charter School are noted in *Appendix A*. The chart of accounts will assist schools in managing their operations, preparing financial statements and also facilitating their preparation of the *End of Year Financial Report* as required by the *Massachusetts Charter School Audit Guide*.

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.

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402 *Bank Accounts*

Bank accounts for the indicated purpose(s) and limitation(s) have been authorized by the Board of Trustees of the School at the indicated Federal Deposit Insurance Corporation (FDIC) or Depository Insurance Fund of Massachusetts (DIFM) insured banks:

<i>Name of Bank</i>	<i>Purpose/Limitation of Account</i>
Eastern Bank	Savings and Checking Accounts/Unlimited (FDIC/DIFM)
One Local	Savings/\$250,000 (FDIC)
Rockland	Money Market (Parent Payment)

403 *Petty Cash Payments*

- A. Currently, no Petty Cash accounts exist. However, in the event that a Petty Cash account is ever put into place, procedures shall be instituted. Petty Cash payments shall be made from a fund not to exceed \$150, and should be for cash advances, local expense reimbursement, and small-dollar vendor purchases, provided proper documentation is furnished with each request. No individual payment shall be greater than \$75.

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 \$8,000 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 to the Board of Trustees for approval of the adjustment to the fixed asset subsidiary ledger.

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.

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*

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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 the Foxborough Regional Charter School 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:
 - i The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
 - ii The employee's right to receive the compensation for the future absences is vested or accumulates.
 - iii It is probable that the compensation will be paid.
 - iv 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*

Teachers who are compensated over a 12-month period but earn their salary and benefits based on the school year (**August XX to June XX**) will have their earned compensation accrued for at the end of the fiscal year. Specifically, any portion of salaries and benefits attributable to services rendered in the current fiscal year but paid in the subsequent fiscal year (e.g., a twelve-month salary schedule from August 16 to August 15 of the following year) shall be accrued for at fiscal year-end.

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.

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- B. All short-term and long-term debt is approved by the Board of Trustees and may not exceed the duration of the charter without the consent of the Board of Education.
- C. Loan agreements approved by the Board of Trustees 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 the Foxborough Regional Charter School in estimating costs in grant/contract proposals shall be consistent with its accounting practices used in accumulating and reporting costs. Accounting practices used by the Foxborough Regional Charter School 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*

The Foxborough Regional Charter School shall maintain separate records of all expressly and mutually agreed upon unallowable costs.

504 *Cost Accounting Period*

The fiscal year of the Foxborough Regional Charter School 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*.

600 PROPERTY MANAGEMENT POLICIES

601 *Property and Equipment*

The Foxborough Regional Charter School 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*

The Foxborough Regional Charter School shall tag property upon receipt and shall assign an identification number to the property and all applicable documents.

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603 *Recording and Reporting of Property*

A. The Foxborough Regional Charter School shall maintain a log identifying all fixed assets in its possession, as follows:

1. Name and description
2. Serial number, model number, or other identification when possible
3. Vendor name, acquisition date, and cost
4. Ultimate disposition data, including date of disposal and sales price or method of disposal

604 *Disposal of Property and Equipment*

- A. No item of property or equipment shall be removed from the premises without prior approval from the Executive Director, Director of Finance and/or the Board of Trustees.
- B. The Foxborough Regional Charter School has adopted standard disposition procedures for the school staff to follow, which include an *Asset Disposal Form*, which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.
- C. When the fixed asset is retired, the appropriate asset in the fixed asset subsidiary shall be adjusted and properly reflected in the general ledger.

700 PROCUREMENT POLICIES

701 *Procurement – Goods and Services*

The Foxborough Regional Charter School shall procure only those items and services that are required in order to perform the mission and/or fill a bona fide need. The Foxborough Regional Charter School 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 not required to be followed by Commonwealth Charter Schools, based on DOE *Technical Advisory 98-1: Procurement Guidelines for Commonwealth Charter Schools*. However, the school shall use a competitive procurement process, which requires sound business practices for purchases of less than \$10,000. The school will also select the best value by obtaining three written quotes for items greater than \$10,000 and less than \$50,000. Finally, a formal bid process will be used for items greater than \$50,000+, in which bids will be received and evaluated using a formal evaluation process. The School 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 school 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.

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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 the Foxborough Regional Charter School supplier relationships.

A. The Foxborough Regional Charter School shall execute a *Purchase Order* for all purchases. Purchases over \$5,000 shall be approved by the Division Director, the Executive Director, and the Director of Finance.

B. All lease agreements shall be evidenced by a lease or sublease agreement approved 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 and Board approval.

702 *Emergency Purchases*

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

703 *Procurement – Construction*

The School 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 school 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.

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 \$25,000” (M.G.L. c. 149, § 44A(2)). Charter Schools 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, §§ 2627D). 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, semi-monthly schedule from July 1st to the following June 30th.
 - 2. School Year Instructional Employees are paid on a 12-month, semi-monthly schedule from August 16th to the following August 15th. (Also see *Section 412: Accrued Teachers' Salary*.)
 - 3. School Year Non-Instructional Employees are paid on a 10-month semi-monthly schedule from late August to late June.
- B. Employee's time is properly approved by both the individual and the supervisor and reported to the Business Office.
- C. All employee payroll amounts are calculated based upon approved rates included in the individual personnel file.
- D. Any changes to the pay rates or benefits are properly authorized.
- E. All payroll taxes—including MTRS deductions—and benefits, are properly calculated and any deposits made in a timely manner.
- F. Payroll liabilities and expenses are recorded in the general ledger by the Director of Finance after review and approval of the payroll register.
- G. All payroll tax reports are prepared by Harpers Payroll and reviewed by a designated individual.

802 *Employee Mileage Reimbursement*

- A. All employees are reimbursed at state rate per mile, as established annually by the Board of Trustees during the annual budget process for use of their own vehicle for business-related travel. 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.

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.

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- 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 the Foxborough Regional Charter School'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 the Foxborough Regional Charter School. (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 his or her 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 the Foxborough Regional Charter School.

1101 Overall Accounting System Design

Control Objective

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

Major Controls

A. Director of Finance Involved in Designing the Chart of Accounts/Coding Structure

To support decision-making, the Director of Finance, along with assistance from additional resources, including the Board of Trustees, management, and outside consultants, shall be involved from the outset in setting the chart of accounts/coding structure. The coding generally follows a thirteen-digit general ledger account number with funding, division, object and grant/program designations. An example of the chart of accounts structure is included in *Appendix A*.

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.

1102 General Ledger Activity

Control Objective

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

Major Controls

A. Timeliness of Entries

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All entries shall be made soon after the underlying accounting event to ensure the financial records and reporting are 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 Office before entering in the accounting system.
2. Each entry in the accounting system shall be reviewed and approved by the Director of Finance or designee.
3. Provisions shall be made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. 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.
5. 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.
6. All General Journal entries shall be supported by General Journal Vouchers that have supporting documentation attached and are approved by the Director of Finance.

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.

B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

Reconciliations shall be prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all general ledger accounts shall be prepared by the Director of Finance.
2. Reconciliation between the general ledger control accounts and the subsidiary ledgers shall be completed by the Director of Finance or designee.

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3. 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 with the audited financial statements.

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 Flow Projection

The Foxborough Regional Charter School shall annually prepare and update monthly a cash flow projection for operations and capital cash needs in order to monitor and ensure adequate cash flow.

B. Cash Receipts Policies

The Foxborough Regional Charter School shall have internal control systems in place to monitor cash receipts, and to ensure that deposits are made in a timely manner. The school shall also use electronic fund transfers to accelerate deposits.

C. Internal Accounting Controls

- (i) Distribution of mail shall be assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts. Any mail not addressed to an individual or department shall be forwarded to the Business Office to be opened by the Director of Finance and redirected as necessary.
- (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. All mail not addressed to a specific department or individual shall be opened only by the Director of Finance, Business Office sorts the mail, invoices, checks, etc. and forwards them where applicable.
2. All checks shall be restrictively endorsed immediately by the Business Office, or applicable division.
3. The Director of Finance shall prepare all journal entries. The Business Office shall prepare deposit slips.
4. A copy of each check to be deposited shall be made and attached to a copy of the deposit slip and filed to provide support for all deposits.
5. The Director of Finance shall review and sign off on all journal entries.
6. The accountant or designee shall input all journal entries.

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7. The Business Office shall make deposits daily or no later than on a weekly basis. If deposits are made other than daily, the deposits shall be maintained in a secure area with limited access.
8. The accountant shall perform reconciliation of cash receipts to deposit slips and bank statements on a monthly basis.

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 Business Office 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 Accountant or designee, if applicable on a monthly basis.
- (iv) Supporting documentation shall be provided by the Director of Finance for all canceled invoices to prevent resubmission for payment.
- (v) The Director of Finance 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 school.

Procedures

1. 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.
2. When the transaction is complete and payment is due, a pre-numbered check is prepared by the Director of Finance, the business office attaches all supporting documentation: (e.g. vendor invoice, purchase order, purchase requisition, etc.)
3. The Director of Finance and one of the designated Directors signs checks, after supporting documentation has been examined.
4. After having been signed, the checks shall be mailed directly to the payee by the business office.
5. All supporting documents shall be attached to a section of the issued check.
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 receiving receipt by the Accountant.
- 8.

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1203 *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 Director of Finance or designee 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 expense of prepaid items.
4. A standard journal entry shall be prepared by the accountant, if applicable to record the monthly expense. Approved by the Director of Finance or designee.
5. A reconciliation shall be performed monthly between the subsidiary ledger and the prepaid expense General Ledger control account.

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*

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. Draw Down Policy

Grant Draw Downs shall be prepared based on contract agreement dates.

B. Segregation of Unallowable Costs

Accounts shall be maintained for explicitly unallowable costs.

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C. Internal Accounting Controls

- (i) Verification of services will be performed before draw down processing.
- (ii) A reconciliation of expenditures incurred 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 draw down 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 noting total units served, shall be reviewed by the Director of Finance or designee and recorded on format prescribed by the funding source. Unallowable or unbillable costs shall be excluded from the costs claimed.
2. The invoice/draw down is entered in GEM\$.
3. Arithmetic extensions are verified, and drawdowns shall be reviewed for accuracy and completeness by the Director of Finance.
4. Copies of drawdowns and supporting documents shall be filed by funding source.

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

Procedures

New Employees

1. Requests for new employees shall be initiated by the Executive Director and compared with the approved annual personnel budget.
2. An *Employee Information 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 Human Resources ~~Manager~~ and Director of Finance and communicated to the outside payroll service provider.
3. New employees shall submit a copy of their resume to the Human Resources Department in person or via the website www.schoolspring.com.
4. New employees shall complete an *IRS W-4 Form* and other required new hire documentation.
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.

Vacation and Sick Pay

1. Employees shall accrue vacation time based on the personnel policy of the Foxborough Regional Charter School.
2. Employees shall be required to provide at least two weeks advanced notice to supervisors for a vacation request.
3. Regular part-time employees shall earn vacation time on a pro-rata bases based upon the personnel policy of the Foxborough Regional Charter School.
4. Employees' earned vacation balances are accrued monthly to reflect vacation time earned and taken and these records shall be reviewed by the Foxborough Regional Charter School Payroll Manager on a monthly basis.
5. Sick leave taken shall be monitored against each employee's available sick time on an electronic spreadsheet and these records shall be reviewed by the Payroll Manager on a monthly basis.

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6. The Payroll Manager or Director of Finance or Human Resources Manager shall monitor vacation and sick time by reviewing the attendance system.
7. A General Journal entry shall be prepared at year-end to record the accrued vacation liability.
8. Unused vacation time shall be based on the personnel policy of the Foxborough Regional Charter School.

Terminations

1. For each terminated employee, an *Employee Information Form* documenting the termination shall be completed and routed to the Business Office for benefits and payroll processing.
2. The approved *Employee Information Form* shall be communicated to the payroll service provider for updating of payroll data, including the effects on the fringe benefits including health, dental, pension, COBRA, etc.
3. The approved *Employee Information Form* shall be maintained in the terminated employee's personnel file.

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 an *Employee Information Form* when making changes in new hires, terminations, pay rate changes, or payroll deductions.
2. The Director of Finance or the Executive Director shall authorize any change to payroll data.
3. Authorized changes shall be communicated to the payroll service provider and other relevant benefits providers where there is an effect on the fringe benefits.
4. A copy of the *Employee Information Form* shall be retained in the employee's personnel file.

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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 electronically and any corrections to timekeeping records, including the appropriate authorizations and approvals, shall be documented.

C. Internal Reviews

The school'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 Payroll Manager on a monthly basis.

Procedures

Time Sheet Preparation

All timesheets are electronic and hourly staff clock in and out daily. Time off is documented in Frontline by requesting time off and approved by their manager. Time off is imported into time and attendance and becomes a permanent record in their timesheet.

Electronic timesheets are approved by the manager of the department and processed by Payroll.

Reconciliation of Payroll to Time Sheets

1. The hours shown on time sheets shall be reconciled to the hours recorded on the Payroll Register by the Director of Finance for each time sheet period.

1404 Preparation of Payroll

Control Objective

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

Major Controls

Internal Accounting Controls

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- (i) Time records or contracts shall be periodically reconciled with payroll records.
- (ii) The responsibility for checking the accuracy of payroll calculations shall be separated from the responsibility for payroll preparation to the extent possible for the size of the school.

Procedures

1. All timesheets are electronic and approved by managers.
2. The total time recorded on time sheets and the number of employees shall be calculated by the payroll manager.
3. Recorded hours from the semi-monthly time sheets shall be imported to payroll and processed.
4. The payroll reports received from the payroll service provider (e.g., calculations, payrolls and payroll summaries) shall be compared with time sheets, pay rates, payroll deductions, compensated absences etc., by the payroll manager and by Director of Finance.
5. The total hours and number of employees shall be compared with the totals in the Payroll Register by the Director of Finance.

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.
- (ii) A complete audit trail on all payroll checks and direct deposit with authorizing signatures at each juncture shall be maintained.

Procedures

1. All payroll payments, direct deposit shall be distributed by the payroll company.
2. The bank account shall be reconciled monthly by the accountant.
3. The Director of Finance reviews the semi-monthly payroll register.

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

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

B. Internal Accounting Controls

The payroll service provider calculates payroll withholdings, which shall be reviewed and verified by the payroll manager.

Procedures

1. The payroll service provider calculates payroll withholdings—including MTRS 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 Director of Finance.
3. The Director of Finance shall review the accuracy and timeliness of payments made to third parties—including MTRS—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 Human Resources.
5. The Payroll Manager shall prepare and file the required MTRS reports. Payroll company files with the 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 School-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 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 Board of Trustees.

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 authorization by the Director of Finance.

Procedures

1. Capital budget requests shall be submitted annually for review and approval by the Board of Trustees.
2. Authorization requests for the acquisition of fixed assets shall be reviewed against the capital budget and approved by the Director of Finance, 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 into the fixed assets subsidiary or comparable worksheet.

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

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The school 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 school follows the policy of capitalizing all fixed assets purchased greater than \$8,000 per unit.

B. Fixed Asset Classification

Fixed assets shall be accounted for by the following classifications: land, building, equipment, site improvement, classroom 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 an annual basis. Any differences shall be analyzed and resolved by the Director of Finance.

1503 Depreciation

Procedures

The School 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. The Foxborough Regional Charter School will use the straight-line method of depreciation over the assets useful life as determined as follow:

Computers	5 years
Office Equipment	5 years
Vehicles	5 years
Office Furniture	4 years
Leasehold Improvements	10 years or Useful life or life of lease, whichever is less
Building Improvements	30 years
Building	40 years
HVAC	20 years
Software	3-4 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 assets shall be tagged when received.

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Procedures

1. The Director of Finance shall prepare a printout of recorded fixed assets by asset classification.
2. An inventory of fixed assets shall be taken 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 Director of Finance monthly.

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 school has adopted policies on the disposition of property and equipment.

B. Internal Accounting Controls

- (i) Use of fixed asset disposal authorization form is required.
 - (ii) Disposal or transfer of fixed assets shall occur only with proper authorization.
 - (iii) 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 school personnel as to the usefulness of a fixed asset.
 - 2 An *Asset Disposal Form*, including a description of the asset, purpose for disposal and methodology of disposal shall be prepared with proper written authorization from the Director of Finance.
 - 3 The *Asset Disposal Form* shall be reviewed and signed by the Executive Director.
 - 4 A copy of the final approved *Asset Disposal Form* shall be routed to the Director of Finance, who updates the fixed asset module. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on sale of the disposed asset, shall be recorded in the general ledger.
 - 5 Technology-Specific Disposals:

For all technology-related fixed assets (e.g., laptops, desktops, tablets, servers, and similar equipment), the Tech Department is responsible for the physical disposal process. This includes ensuring that all data is securely wiped, licenses are addressed, and the device is properly disposed of in accordance with school policy and applicable data privacy regulations.

The Asset Disposal Form must still be completed, and disposal must be authorized by the Director of Finance and reviewed by the Executive Director as outlined above.

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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 school 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 Director of Finance shall take inventory of all property and equipment and shall ensure that fixed assets are being used for the purpose intended.
3. If necessary, the school shall obtain approval from the appropriate government agency for the disposition of property and equipment acquired through a government grant or contract, and the Director of Finance authorizes the disposition as described in the previous section.
4. Disposals of technology-related assets acquired through government grants or contracts must follow the same procedure described in Section 1505, including review by the Tech Department for secure disposal. The Director of Finance remains responsible for authorizing the disposal and ensuring financial records are updated accordingly.

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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 are 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 Business Office.
2. Invoices shall be compared to the *Purchase Order* and the packing list.
3. Invoices 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) Allowability of expenditure
 - (iv) Proper general ledger account and department coding
4. Invoices are then forwarded to the Director of Finance or designee for approval.
5. Once approved, invoices shall be input into the general ledger through the accounts payable subsidiary ledger after it is reviewed.
6. Checks shall be printed on a weekly basis, and vendors shall be paid net 30 days of their invoices, as recorded within the system. See Cash Disbursement section for issuing checks.

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 captures any discounts allowed.

Reconciliation of Accounts Payable Records

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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.)

1602 Purchasing

Control Objective

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

Controls

A. Purchase Requirements

The school 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 school shall utilize the following procurement guidelines:

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

Contracts from \$10,000 to \$50,000 - The school 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 \$50,000 - The school shall conduct a formal advertised competition using sealed bids or proposals. An award shall be offered to the qualified bidder who meets the School's specifications and offers the lowest price.

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

C. Selecting the Vendor

The school 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) Approval by the Board of Trustees of purchases equal to or exceeding \$25,000 shall occur prior to contract/purchase order finalization.
- (ii) All unethical purchasing conduct shall be reported to management as required under the Foxborough Regional Charter School's *Fraud Detection and Mitigation Policy*. Upon completion of an investigation, management shall recover restitution for any gain resulting from such conduct.

Procedures

Purchase Requirements

Foxborough Regional Charter School Policies & Procedures Manual

1. After approval of the annual budget, the Director of Finance shall review the school's needs to uncover patterns of orders and opportunities for clustering orders. This shall be done to achieve volume discounts.

Processing Purchase Orders

1. *Purchase Requisitions* shall be forwarded to the appropriate department's Administrative Assistant for processing.
2. The *Purchase Requisitions* shall include the following minimum requirements:
 - (i) A description of items ordered
 - (ii) A cost estimate including shipping & handling charges
 - (iii) The required delivery information
 - (iv) A statement of the nature and purpose of the procurement
3. The *Purchase Requisition* shall be used by the Administrative Assistant to generate a *Purchase Order* in AccuFund. Once entered, Accufund generates an electronic notification requiring a director's approval and/or the approval of the Director of Finance and Executive Director.
4. Upon approval, *Purchase Orders* are then viewable in Accufund and may be printed/emailed to the vendor with a copy kept on file by the Administrative Assistant.

Obtaining Bids and Quotations

1. The Director of Finance shall request bids or quotations verbally on transactions not expected to exceed \$10,000, and in writing for transactions between \$10,000 and \$50,000. Items greater than \$50,000 shall require formal bid requests and evaluation before a *Purchase Order* is issued.
2. In evaluating bids received, the Procurement Officer shall perform and document in writing a cost or price analysis.

Negotiation and Award

1. Consistent with the school'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 school'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 school (can use MGL c.30B as a guide). In such situations, the Procurement Officer shall prepare a justification statement for such awards, furnishing a brief explanation of the factors leading to such a decision.

1603 Expense Reimbursement

Control Objective

To ensure the Foxborough Regional Charter School shall pay only for properly authorized business expenses.

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Major Controls

A. Travel Policies

The school shall adopt policies on travel reimbursement.

B. Employee Expense Reimbursement Documentation

Employees shall obtain and furnish documentation for individual expenses.

C. Internal Accounting Controls

- (i) Justification for travel shall only be approved by the Director of Finance and the Executive Director.
- (ii) Documentation shall be provided for incurred reimbursable employee expenses.
- (iii) Documentation and approval shall be required for all school credit card purchases.

Procedures

Expense 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 credit card 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 Division Director, the Director of Finance and the Executive Director.

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

The Foxborough Regional Charter School 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 Director of Finance shall perform a reconciliation between the subsidiary schedule and the general ledger control account.

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Procedures

1. An accrual subsidiary schedule shall be established and maintained by the Director of Finance for each type of accrual.
2. The school shall record all accruals at fiscal year-end, or when determined necessary by the -Director of Finance.
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 Director of Finance.

1702 Deferred Revenue

Control Objective

To accurately control and record deferred revenue.

Major Controls

A. Maintaining a subsidiary schedule of revenue deferred

The Foxborough Regional Charter School 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 Director of Finance shall perform a 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 Director of Finance for each type or source of revenue for which the school receives advanced funding.
2. The Director of Finance shall determine the extent of revenue recognized and consequently the revenue deferred for all revenue sources for which the school 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 Director of Finance.

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

The Foxborough Regional Charter School shall develop systems to effectively support the preparation of the annual budget and its periodic review.

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Major Controls

A. Budget Process

The Finance Committee shall work with the Executive Director and Director of Finance to prepare the annual operating and capital budgets and the annual cash flow projection. The budgets and projections shall be submitted to the Board of Trustees 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 Director of Finance 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 Director of Finance 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 projections submitted by the Director of Finance for completeness and reasonableness.
4. The Board of Trustees shall approve and adopt the final budgets and projections.
5. The adopted budget totals shall be entered into the accounting system by the Director of Finance for the new fiscal year, in order to prepare budget to actual reports.

1802 Financial Reporting

Control Objective

The Foxborough Regional Charter School 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 school shall be audited by a certified public accounting firm.

Procedures

1. The Director of Finance shall prepare monthly budget vs. actual financial reports and balance sheet report for all regular monthly Board of Trustees meetings.

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2. The school shall submit to an annual audit of its financial statements by a qualified certified public accounting firm, in accordance with *Governmental Auditing Standards and the Massachusetts Charter School Audit Guide*.
3. The school shall submit the audited financial statements to the Office of the State Auditor and the Commonwealth of Massachusetts Department of Education Charter School Office by the January 1 statutory deadline.

1803 Payroll Tax Compliance

Control Objective

The Foxborough Regional Charter School shall develop systems to accurately prepare, and file required tax documents on a timely basis.

Major Controls

A. Preparation

The school shall obtain either a payroll service provider or in-house payroll software to assist in the preparation of periodic payroll tax filings.

B. Approval of Tax Returns

Payroll tax documents shall be reviewed and approved by the Director of Finance.

Procedures

1. The school 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.
 - (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* (also *1099-DIV*, *1099-INT*, *1099-OID*) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
 - (v) Quarterly and annual state(s) unemployment tax return(s).

(Note: Charter schools are not required to pay Federal unemployment (FUTA) but are required to pay State Unemployment either by the contributory method or reimbursement method). (vi) MTRS retirement deduction reporting
2. Before submission, all payroll tax documents, and the supporting schedules shall be reviewed and approved by the Director of Finance for accuracy and completeness.

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APPENDIX A: RECOMMENDED CHART OF ACCOUNTS

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Account Structure

1 st 2 Digits	Fund	
	10	General/Operating
	20	VPSC Federal Grant
	25	Grants & Gifts
	30	Capital Projects
3 rd -5 th Digits	Dept	
	100s	Administration & Finance
	200s	Teaching & Learning
	300s	Student & Families Activities
	400s	Operations
	500s	Employee Benefits
	600s	Grants
	700s	Capital Outlay & Debt Service
	800s	
	900s	
6 th -9 th Digits	Object Code	
	1010-1090	Cash & Investments
	1100-1190	Other Current Investments
	1300-1399	Prepaid
	1800-1850	Capital Assets
	1870-1879	Accum. Depreciation
	2000-2090	Accounts Payable
	2100-2199	Accrued Expenses
	2600-2699	Deferred Revenue
	2700-2799	Bonds/Loans Payable
	3100-3999	Equity Restricted
	4100-4799	State Tuition
	4210-4299	Federal Grants
	4310	Student Lunch Fees Not State
	4320-4399	Student Lunch Fees
	4400	State Grants
	4800-4999	Other Revenue
	5100-5199	Salary Expenses
	5200-5799	Expenses
	5800-5899	Capital Expenses
	5900-5999	Debt Expenses
10 th – 12 th Digits	Program Code*	
		General Education
		Special Education

		State Grants & Funding
		Federal Grants & Funding
		Private Grants & Contributions

*Program Codes are set up to identify a specific grant, program, or other account identifier.

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APPENDIX B: SAMPLE FORMS

Foxborough Regional Charter School
 131 Central Street, Business Office
 Foxborough, Massachusetts 02035
 Phone: 508-543-2508

PURCHASE ORDER
2682

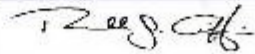
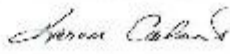
IMPORTANT NOTICE TO VENDORS: YOU ARE RESPONSIBLE FOR THE FOLLOWING

1. Mail invoices to FRCS address above 2. The purchase order number above must appear on all invoices, shipping papers, packages and correspondence 3. Invoice cash Purchase Order separately 4. Substitutions, changes, and prices other than specified below must be authorized in writing by the Executive Director 5. Do not include sales tax, we are tax exempt 6. Do not ship freight collect 7. Cancel all back orders if not shipped within 60 days after initial shipment 8. Payment terms net 30.

ISSUED TO: MyMusicFolders.com 400 W. Broadway, Suite 1 PMB #159 Missoula, MT 59802	SHIP TO: Foxborough Regional Charter School M. Duska-Integrated Arts 131 Central Street, Business Office Foxborough, Massachusetts 02035
--	--

VENDOR PHONE: (888) 266-0731	REQ. NO: 2618	DEPT: Teaching & Learning
VENDOR FAX: (406) 203-1045	DATE: 10/28/2014	REQ BY: M. Duska-Integrated Arts

ITEM	Description	Stock Number	Quantity	Unit Price	Amount
1	Classroom Choir Folder	MMF Class Choir Folder	20.00	10.52	210.40
2	Shipping		1.00	24.91	24.91
	Note:	Order Total			\$235.31

Account Codes	Amounts	PURCHASE AUTHORIZED BY:	
10 290 0515 0202 INSTRUCTIONAL MATERIALS MUSIC	235.31		Ron Griffin October 28, 2014
			Karen Calvert October 28, 2014

Tax Exempt #: 04-3421863

NOT VALID WITHOUT TWO SIGNATURES

Page: 1

PO No.: _____

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FRCS REQUEST FOR BUDGET TRANSFER

Date: _____

To: Director of Finance

From: _____

At this time, I am requesting that \$ _____ in funds

be transferred from Account Number: _____ which is under budget

and moved into Account Number: _____ which is over budget.

The justification for this transfer is

Thank you in advance for your assistance in this matter.

Admin/Finance Office Use Only
Approved By:
(Executive Director or Director of Finance)
Date Approved:
Transfer Made On:
Transfer Made By:

Note: No transfers will be made after March 1st

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Check Request

PREAPPROVAL: _____

(Signature and date of director required)

Date Signed: _____

Detailed Description/Reason as to why the normal procurement process is not being used:

—

—

_ What is the item(s) to be purchased and what is the purchase for?

Please complete, and have your Administrator sign **before making a purchase.**

Attach receipts prior to submitting to the Business Office. Thank you.

Date: _____ Amount: \$ _____

Payable to: _____

Address: _____

Requested by: _____

Date needed by: _____

Receipts attached: _____yes _____no

If no, reason: _____

Authorized by: _____ Date: _____

Account to be billed: _____

FRCS ASSET DISPOSAL FORM

	Tag #	Asset Description	Book Value	Condition	Fair Market Value	Disposal or Sale
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Director of Finance: _____

Date of Request: _____

Charter School Executive Director Approval: _____

Date of Approval: _____

Business Office Use Only***Account Number:*** _____***Amount:*** _____

NOTE: If the fixed assets above were originally purchased by grant funding, ensure that grant disposal policies are followed.

Foxborough Regional Charter School Policies & Procedures Manual March 2015

131 Central Street
Foxborough, MA 02035

**Foxborough Regional Charter School
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FACULTY/STAFF TIME SHEET

Name: _____

Position: _____

Payroll Information

Date	Time Started	Lunch	Time Finished	Hours/Subbed for
ateat				
			Total Hours Submitted:	

Please fill out time sheet completely and have appropriate Administrator sign before

Signature: _____

Date: _____

returning to Human Resources. Thank you.

Approved by: _____

Note – with the adoption of the electronic Time and Attendance System, hard copy leave request forms should be phased out.

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FRCS TRAVEL REPORT

Name of Traveler: _____
 Dates of Travel: _____
 Grant to be charged, if applicable: _____

Auto Mileage: *Total Miles Driven* _____
Less Round Trip to School _____

Reimbursable Miles: _____ @ \$0.XX = \$ _____

Meals and Incidentals Per Diem: _____ days @ \$XX = \$ _____

Air-fare = \$ _____

Train, bus, MBTA, Taxi = \$ _____

Hotel = \$ _____

Tolls/Parking = \$ _____

Other (specify) _____ = \$ _____

Total Expenses = \$ _____

Less Advance Check # ____, if any = \$ _____

Amount Due Traveler = \$ _____

Note: If a balance is due back to the Charter School, please attach a check to this Travel Report.

Traveler's Signature: _____ **Date:** _____

Approved by: _____ **Date:** _____

Note: If a above travel is incurred under a grant agreement, please indicate the grant name and amount to be charged as allowable grant expenditures.